

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 meet for a Regular District Governing Board Meeting and Work Session, open to the public, on **February 20, 2024 beginning at 10:00 a.m.** 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 Feb24DGB.

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 19th day of February, 2024, at 10:00 a.m.

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

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 Feb24DGB).

Date: February 20, 2024

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

<u>Item</u>	<u>Description</u>	<u>Resource</u>
1.	Call to Order and Pledge of Allegiance	Chair Robinson
2.	Adoption of the Agenda (Action)	Chair Robinson
3.	Administrator Emeritus Award – David Huish AVPHR Schaefer will present Administrator Emeritus status to retired Director of Construction David Huish.	AVPHR Christine Schaefer
4.	Call for Public Comment 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.	Chair Robinson
5.	Discussion Items:	
	A. Standing Presentations:	
	1. Financial Position Vice President Ellison will provide a report on the financial position of the college for period July 1, 2023 to December 31, 2023.	VPAS Ellison
	2. NPC Student Government Association (SGA) A written report is provided in the packet and SGA Secretary Pamela Bishop will expand upon the report during the meeting.	Pamela Bishop
	3. NPC Faculty Association Ryan Jones, President of Faculty Association, will report on Faculty Association’s view on compensation issues.	Ryan Jones
	4. Classified & Administrative Staff Organization (CASO) Janalda Nash and Jenna Herman, President and Vice President of CASO respectively, will report on CASO’s recommendation for compensation.	Janalda Nash/Jenna Herman
	5. Northland Pioneer College (NPC) Friends and Family Friends & Family Director, Betsy Wilson, will provide information on recent scholarship offerings and awards.	Director Wilson
	6. Strategic Planning Director Wilson will provide an update on the progress made to the 2025 – 2030 strategic plan.	Director Wilson
	7. Human Resources A written report is provided in the packet which AVPHR Schaefer will expand upon during the meeting.	AVPHR Schaefer
	8. Construction Report Justin White, Director of Facilities and Transportation, will provide an update on construction projects.	Director White
	9. Enterprise Resource Planning (ERP) Implementation Update . CIO Jacob will provide an update on activities related to the implementation of Anthology.	CIO Jacob
	10. Arizona Association of Community College Trustees (AACCT) .. Report if available.	Chair Robinson
	B. Compensation Recommendation AVPHR Schaefer will provide the Compensation Committee’s recommendation for the upcoming academic year.	AVPHR Schaefer
	C. Office of Institutional Effectiveness Report A written report has been provided and Director Yip-Reyes will be available to answer questions.	Written Report
	D. Financial Aid Practices and Student Completion	Director Baloo

Marletha Baloo, Director of Financial Aid, will provide the requested information regarding activities in the Financial Aid department.

- E. **2024-2026 Tuition and Fees** VPAS Ellison
 Vice President Ellison will provide a first look at the suggested Tuition and Fees for the 2024-2025 academic year and beyond.
- 6. **President’s Summary of Current Events** President Hazelbaker
 President Hazelbaker will provide a report on activities from the college since the January 2024 meeting.
- 7. **Consent Agenda for Action** Chair Robinson
 - A. **January 16, 2024 Board Meeting Minutes** (Paul Hempsey)
 - B. **Program Modification** - Associate of Arts, Early Childhood (AAEC). (Michael Broyles)
 - C. **Program Modification** - Early Childhood Studies Certificate of Proficiency. (Michael Broyles)
- 8. **For Discussion and Possible Action:**
 - A. **Old Business**
None.
 - B. **New Business:**
 - 1. **Request to Reduce Summer Tuition** VPAS Maderia Ellison
 Vice President Maderia Ellison will request the Board approve a reduction in summer tuition to 0\$, or free of charge, effective Summer 2024.
 - 2. **Request to Lease Copy Machine**..... VPAS Maderia Ellison
 Vice President Maderia Ellison will request the Board approve a five-year lease to own purchase of a copy machine.
 - 3. **Request to Accept the Financial Audit for Fiscal Year Ended June 30, 2023** VPAS Maderia Ellison
 Vice President Maderia Ellison will request the Board accept the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023.
- 9. **DGB Agenda Items and Informational Needs for Future Meetings** Chair Robinson
- 10. **Board Report/Summary of Current Events**..... Board Members
 College/Board Events:
All AZ Academic Team Luncheon - Wednesday, February 28, 2024 between 12pm and 2pm at Doubletree by Hilton Phoenix-Tempe, 2100 S Priest Dr, Tempe, AZ 85282.
 Community Events:
MVHS College/Career Fair – Wednesday, February 21, 2024 between 9am and 4 pm at Monument Valley High School, Mustang Blvd, Kayenta, AZ 86033.
Dishchii’bikoh College Fair – Wednesday, March 6, 2024 between 9am and 1pm at Dishchii’bikoh Community School, 318 S. ELM DR, AZ 85911.
MVHS Career/Health Fair – Thursday, March 7, 2024 between 9am and 4pm at Monument Valley High School, Mustang Blvd, Kayenta, AZ 86033.
- 11. **Announcement of Next Regular Meeting**.....**March 19, 2024** Chair Robinson
- 12. **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 • Holbrook, AZ 86025 • (928) 524-7311 • Fax (928) 524-7312 • www.npc.edu

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT

Statement of Financial Position
July 1, 2023 to December 31, 2023

Budget Period Expired 50%

Tax Supported Funds				
Current General Fund				
	Revised Budget	Current Month Actual	Y-T-D Actual	%
REVENUES				
Primary Tax Levy	17,000,000	1,058,778	10,601,462	62%
State Aid:				
Maintenance and Operations	1,346,100	-	673,050	50%
Equalization	11,189,600	-	5,594,800	50%
Rural Aid	1,322,400	-	661,200	50%
Tuition and Fees	3,800,000	578,774	2,290,892	60%
Investment earnings	300,000	419,433	1,484,206	495%
Grants and Contracts	2,530,000	976,580	1,504,684	59%
Other Miscellaneous	387,000	60,086	185,870	48%
Fund Balance	12,342,727	-	-	0%
Transfers	(11,145,000)	(320,440)	(840,655)	8%
TOTAL REVENUES	\$ 39,072,827	\$ 2,773,211	\$ 22,155,509	57%
EXPENDITURES				
Salaries and Benefits	26,487,637	1,885,930	11,752,509	44%
Operating Expenditures	12,585,190	578,057	3,899,116	31%
TOTAL EXPENDITURES	\$ 39,072,827	\$ 2,463,987	\$ 15,651,625	40%
Unrestricted Plant				
	Revised Budget	Current Month Actual	Y-T-D Actual	%
REVENUES				
State Aid:				
Capital/STEM	262,500	-	131,250	50%
Fund Balance	2,075,000	36,992	791,811	38%
Transfers In	10,445,000	56,345	515,900	5%
TOTAL REVENUES	\$ 12,782,500	\$ 93,337	\$ 1,438,961	11%
EXPENDITURES				
Capital Expenditures - Construction	5,000,000	36,992	791,811	16%
Capital Expenditures - Other	7,782,500	56,345	647,150	8%
TOTAL EXPENDITURES	\$ 12,782,500	\$ 93,337	\$ 1,438,961	11%

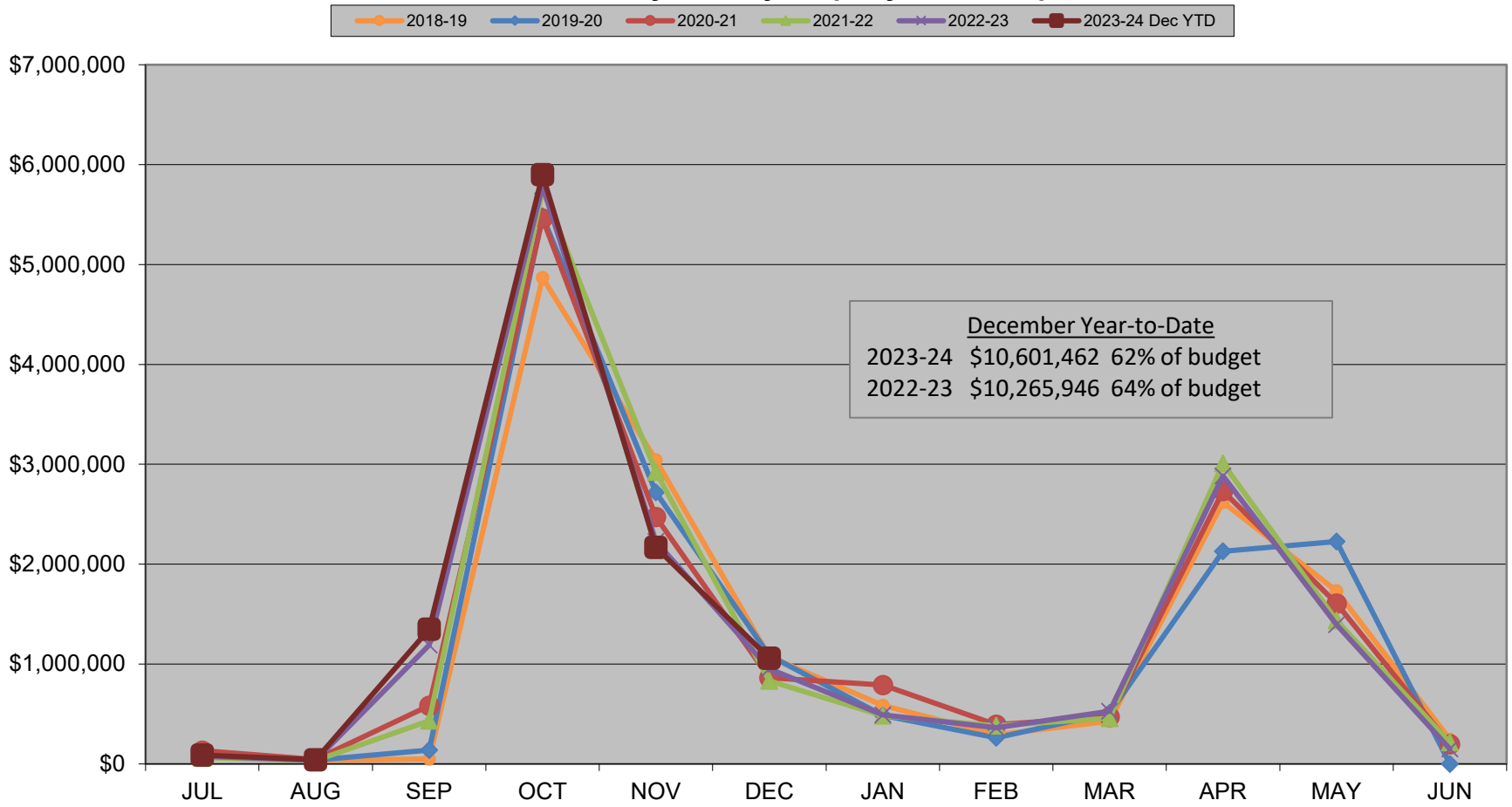
NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
 Statement of Financial Position
 July 1, 2023 to Decemer 31, 2023

Budget Period Expired 50%

Restricted and Auxilary Funds				
Restricted				
	Budget	Current Month Actual	Y-T-D Actual	%
REVENUES				
Grants and Contracts	6,457,811	833,770	2,661,026	41%
Fund Balance				
Transfers In	500,000	250,000	250,000	50%
TOTAL REVENUES	\$ 6,957,811	\$ 1,083,770	\$ 2,911,026	42%
EXPENDITURES				
Salaries and Benefits	2,201,602	176,473	927,983	42%
Operating Expenditures	4,756,209	43,211	1,736,048	37%
TOTAL EXPENDITURES	\$ 6,957,811	\$ 219,684	\$ 2,664,031	38%
Auxiliary				
	Budget	Current Month Actual	Y-T-D Actual	%
REVENUES				
Sales and Services	400,000	10,231	66,119	17%
Fund Balance				
Transfers	200,000	14,095	74,755	37%
TOTAL REVENUES	\$ 600,000	\$ 24,326	\$ 140,874	23%
EXPENDITURES				
Salaries and Benefits	226,154	13,650	95,865	42%
Operating Expenditures	373,846	10,676	45,009	12%
TOTAL EXPENDITURES	\$ 600,000	\$ 24,326	\$ 140,874	23%

Cash Flows	
Cash flows from all activities (YTD)	\$ 26,646,370
Cash used for all activities (YTD)	\$ 19,895,491
Net Cash for all activities (YTD)	\$6,750,879

Monthly Primary Property Tax Receipts



Student Government Association (SGA)

District Governing Board Report on February 20, 2024

SGA hosted Brain Food boxes for snacks during finals week, December 4 -9, 2023, at six NPC campuses and centers. The water, snacks, and encouragement provided were appreciated by students at all the locations. Due to the positive reception of this event, SGA plans on sponsoring and expanding this event at the end of every semester. The event has already experienced much growth. The pilot was at WMC in Spring 2023 and has already spread to five other centers/campuses.

SGA members were involved in NAVIT Advising Day, January 10, 2024, Pamela Bishop (SGA secretary) presented a PowerPoint at both morning and afternoon sessions describing the positive role of student engagement as part of the college experience. In the morning, Tyler Wiley (SGA President) hosted the Q and A session; April Tucker (SGA Senator for STJ) and Jillian Henry (SGA Senator for WRV) hosted the Q and A session for the afternoon session. SGA is grateful to these members for stepping up for this event.

On January 12, 2024, Learning Communities coordinator, Rickey Jackson, presented to SGA members about establishing Learning Communities at NPC and discussed the importance of mentoring in effective Learning Communities. Rickey emphasized that learning communities and peer-to-peer mentoring are both high impact practices. Rickey returned to SGA's January 26, 2024, meeting to continue to discuss mentoring and shared resources from his research on effective mentoring programs.

On January 12, 2024, Shandiin Deputee, NPC Belonging Subcommittee Chair, also presented at the regular SGA meeting, giving the background and vision for the Belonging Subcommittee. Shandiin followed up her presentation by sharing the Diversity, Equity, Inclusion, and Belonging (DEIB) Plan with SGA members and invited them to participate with Eagle Club for a college wide self-love/self-care event on February 14-15, 2024. Shandiin also reviewed information with SGA members at the January 26, 2024, meeting.

Three SGA members (Tyler Wiley, April Tucker, and Jillian Henry) accompanied Katie Matott, President Hazelbaker, Surgical Technology students

and faculty to the Arizona State Capitol for Arizona Community College Day on January 31, 2024. SGA is grateful to these members who donated their time on this very long day trip to represent NPC.

SGA and Eagle Club collaboratively sponsored a road trip to the University of Arizona for the Arizona Experience and Black/African American College Day on February 2 – 3, 2024. SGA funded the trip by paying for the hotels, meals and transportation costs for nine students and chaperones. The trip was very informative and enjoyable. (Please see attached student email.) Positive connections were established between SGA and U of A, and we learned about many opportunities for transfer students.

SGA continues to provide support and guidance to students who are working to establish an Art Club at NPC this spring.

Development Director Betsy Ann Wilson and Dr. Judy Yip-Reyes presented a special extended Problem Solving Workshop during the regular SGA meeting on February 9, 2024. Members requested this workshop in order to better implement forward moving strategies when analyzing the need for peer-to-peer mentoring and addressing student food insecurity at NPC.

SGA members will continue to work on the mentoring program, addressing food insecurity, purchasing laptops for the 2024 laptop scholarships, and will begin planning work on Eagle Fest Spring 2024 at WMC.

Bughio, Farah

From: Wiley, Tyler Matthew
Sent: Saturday, February 3, 2024 11:00 PM
To: Metcalf, Muriel D; Pamela Bishop; April Tucker; Matott, Kathryn; Delarosa, Alexandra Michelle; jhenry31@mail.npc.edu; Castillo, Victoria; Hazelbaker, Chato; asuttle@mail.npc.edu; Martin, Tiffani Nicole; Rogers, Joshua; Palen, Dawn Marie; apachenation086@gmail.com; Deputee, Shandiin
Subject: Capital Day & University of Arizona Trip
Follow Up Flag: Follow up
Flag Status: Flagged

Hello, everyone

First, I thank Katie for taking April and me to the state capital trip on Tuesday. I want to thank April and Jillian for attending to represent the Student Government Association. Finally, I thank President Hazelbaker for the opportunity to go to the State capital to participate in the event.

The Arizona State Capital trip went excellent; it was a great and fun trip regarding being at the State Capital and seeing all the different community colleges represented there. Second, there are exciting things such as the DJ degree program, petting a horse, and holding a giant snake; overall, the trip was successful and excellent.

Regarding the University of Arizona trip, I thank everyone who volunteered for the drivers for taking us down there. The University of Arizona trip was a blast, an enjoyable event running around the University campus; there was lots of great information learned from attending concerning transferring and FAFSA/Scholarships. This trip was a success, and the student government should be sponsoring more of these types of trips as they're excellent experiences for students to broaden their horizons and have the ability to look at options beyond community college.

Thank you to everyone who attended both trips; the Student Government highly appreciates it.

Sincerely yours

SGA President Tyler Wiley



Northland Pioneer College

EXPANDING MINDS • TRANSFORMING LIVESSM

HUMAN RESOURCES

MONTHLY REPORT

February 2024

EMPLOYEE RELATIONS AND STAFFING

Employee onboarding remains a key priority for us, the January onboarding session had 8 participants and received positive feedback overall. As we move into February, we have 5 new employees scheduled to attend, and we're expanding our approach by opening up onboarding events to all interested employees for refresher sessions. The cancellation of the spring convocation has prompted us to explore alternative methods for gathering employee feedback to ensure the continued enhancement of our onboarding process. Looking ahead, we're exploring the development of onboarding toolkits to offer new employees and their supervisors guidance and consistency throughout the college's onboarding process, aligning with our commitment to providing a comprehensive onboarding experience.

WELCOME AND RECOGNITION

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

- | | |
|-------------------|--|
| ❖ Sarah Clark | Behavioral Health Program Coordinator |
| ❖ Heather Perkins | Document Management Technician |
| ❖ Farah Bughio | Assistant to President/Recording Secretary for DGB |
| ❖ Raea Blackman | Records & Registration Admission Clerk |
| ❖ Charles DiCarlo | Director of Enterprise and Data Systems |

Congratulations to the below employees as they transition to new positions

- | | |
|-----------------------|--------------------------------------|
| ❖ Angela "Angie" King | HR Staffing Specialist |
| ❖ Amber Ferguson | Assistant to the Campus Manager- PDC |

EMPLOYEE CENSUS DATA

The following employees have left the institution since the last report.

Jared Jake Silver Creek Campus Manager 02/15/2024

Turnover Rate For FY23/24	Employee Count	Separated	Turnover Rate
Total Employees as of 7/1/2023	334	13	3.89% *
Total New Hires from 07/01/2023 to 01/01/2024	72	5	6.94%

Turnover Rate For the Last 12 Months	Employee Count	Separated	Turnover Rate
Totals for February 2023- February 2024	316	30	9.49%

*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

RECRUITMENT

	Location	# Qualified Applicants	Date Opened	Closing Date	Status
Campus Manager	Silver Creek Campus	0	2/7/24	Open until filled	Current Internal
Director of Information Technology Infrastructure and Operations	White Mountain Campus	55	11/3/23	Open Until Filled	Offer in Progress
Library Specialist	White Mountain Campus	16	1/19/24	02/09/24	In Review
SNAP CAN Project Coordinator	Silver Creek Campus	3	1/25/24	Open Until Filled	In Review
Office of Accessibility and Inclusion Coordinator	Silver Creek Campus	1	1/23/24	02/01/24	In Review
Senior Financial Aid Specialist	Painted Desert Campus	3	01/19/24	02/09/24	In Review
Faculty in Political Science	White Mountain Campus or Silver Creek Campus	13	11/6/23	Open Until Filled	Committee Meeting
Technical Support Technician	White Mountain Campus	46	11/29/23	Open Until Filled	In Review
Payroll Assistant	Painted Desert Campus	28	12/20/23	01/30/24	In Review
Faculty in English	Little Colorado Campus or Painted Desert Campus	28	12/14/23	Open Until Filled	Interviews Scheduled
Maintenance I	Painted Desert Campus	42	12/14/23	Open Until Filled	Interviews in Progress

Human Resources Information Specialist	Painted Desert Campus	23	11/30/23	01/30/24	Permanent position filled 1/16/2024
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EMPLOYEE DEVELOPMENT

On January 24th, our monthly supervisor training session welcomed Molly Gray, the Director of People and Talent from ASU, as our guest speaker. With a notable turnout, the session provided supervisors with tools to address and handle conflict. We remain committed to enhancing supervisory skills across the college. We are actively reviewing feedback from supervisors to further refine our training approach. Looking ahead to our February supervisor training workshop, we're eagerly anticipating President Hazelbaker's session on Strategic Thinking.

TOTAL REWARDS

BENEFITS AND COMPENSATION

The Payroll Department is happy to announce that it has received a number of qualified applicants for the Payroll Assistant position. Applications are in the process of being reviewed and the Human Resources/Payroll departments look forward to placing a candidate into that position in the near future.

Benefits and Compensation Coordinator Ms. Lori Moore would like to inform the college that the Mobile Mammography Imaging vehicle is scheduled to be at the Painted Desert Campus on April 5th from 7am to 11am.

Compensation Recommendation

Summary:

Each year, the District Governing Board (DGB) is asked to approve the compensation plan for the upcoming budget year. Over the last three years the DGB has seen a recommendation for an across-the-board cost of living adjustment (COLA) that is built into the budget. The President has been ultimately responsible for that recommendation based on discussions with Faculty Association (FA) and the Classified and Administrative Staff Organization (CASO) Leadership.

This year, the recommendation will be slightly different due to a few factors. With the hiring of Associate Vice President of Human Resources (AVPHR) Christine Schaefer, the college instituted a new shared governance committee, the Compensation Committee. That committee is made up of FA, CASO, and representatives from the Deans and Directors. AVPHR Schaefer will be bringing forward the recommendation of the Compensation Committee at the February DGB meeting.

The recommendation this year also includes information about how we will implement the Gallagher Compensation Study included last year. That study recommended several options which we have been discussing for several months.

Ultimately the recommendation to the DGB comes from the President, and as part of this agenda item the President will be sharing his recommendation. CASO and FA will be sharing their thoughts on the Compensation Recommendation during their reports.



Office of Institutional Effectiveness

The Office of Institutional Effectiveness (OIE) has worked on the following categories of reporting and analytic activities for the past few months:

1. Produced external data-related reports/files: IPEDS Winter Collection Reports (Graduation Rates, Graduation 200% Rates, and Outcomes Measures); AZTransfer ASSIST annual and course data file submission; Perkins performance data reports.
2. Fulfilled internal data or survey requests from different divisions and departments: Career Services, Early College, Arts and Science Division, NCP Friends and Family, ITCS, Belonging subcommittee, College and Career Preparation Division, and Arts and Sciences Division.
3. Generated the Spring 2024 weekly enrollment estimates reports for the President's Cabinet and the Director of Enrollment Services.
4. Collaborated with vendor to set up the Spring 2024 Revealing Institutional Strengths and Challenges survey for students.
5. Compiled and distributed all the course-specific Fall 2022 course improvement survey reports to all faculty, as well as specific survey reports to the Nursing division.
6. Completed analyses for Fall 2023 NPCFlex pilot.
7. Supported the Anthology implementation by identifying data issues in Jenzabar; worked with the ERP Operational Lead to coordinate data clean-up efforts.

8. Worked with the Education Preparation Program division and the Business/Economics Department to submit two new bachelor program applications to the Higher Learning Commission.
9. Began reviewing revision of the HLC Year 4 Assurance Argument; assisted with evidence file collection and organization.

Northland Pioneer College
 Course Improvement Survey (Fall 2018 - Fall 2023)

Category: Positive Ratings Comparison (Strongly Agree, Agree)

Fall 2018	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023
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RATINGS ABOUT THE COURSE

1. The learning goals of the course are clearly defined.
2. My interest in the subject has increased as a consequence of this course.
3. I have found the course intellectually challenging and stimulating.
4. Required texts are valuable.
5. Additional course materials are clear and helpful.
6. Assignments (homework, laboratories, projects etc.) contribute to knowledge and understanding of the subject.

86.2%	90.4%	90.3%	86.7%	90.5%	91.7%
75.7%	77.5%	78.0%	74.9%	76.9%	78.0%
81.5%	85.9%	85.8%	85.4%	84.2%	87.5%
80.4%	81.4%	83.3%	76.6%	81.4%	83.7%
79.4%	84.0%	83.8%	80.8%	82.6%	84.9%
84.7%	87.8%	88.2%	85.3%	87.4%	89.1%

RATINGS ABOUT THE INSTRUCTOR

1. The instructor demonstrates knowledge of the course subject.
2. The instructor teaches material that I expected based on the provided syllabus.
3. The instruction is clear and helpful.
4. The instructor shows enthusiasm for teaching the course.
5. The instructor encourages me to interact with others and share my ideas and knowledge.
6. The instructor encourages mutual respect.
7. The instructor helps increase my knowledge and understanding of the subject.
8. The instructor clearly explains work expectations and how grades will be assigned.
9. The instructor is available and willing to provide additional assistance outside of regular class time.
10. The instructor has a genuine interest in my success.

89.0%	93.8%	92.9%	90.7%	91.4%	93.4%
87.2%	92.1%	92.4%	88.3%	89.2%	91.9%
82.1%	86.1%	86.4%	81.9%	83.9%	87.7%
86.7%	90.6%	89.9%	85.3%	87.6%	89.7%
79.4%	85.3%	83.8%	77.9%	81.2%	86.6%
88.3%	91.5%	91.9%	87.3%	88.5%	92.2%
84.7%	88.5%	88.7%	83.7%	85.2%	89.7%
84.5%	89.6%	89.6%	85.4%	88.0%	90.4%
81.5%	88.1%	88.5%	82.2%	85.7%	90.8%
83.1%	88.0%	88.1%	81.5%	84.3%	88.9%

STUDENT CONTRIBUTION TO COURSE

1. I spend enough time studying course materials at home.
2. I ask questions when something presented was not clear to me.
3. I participate actively in the class.

68.2%	73.2%	76.8%	77.3%	77.3%	78.3%
76.0%	76.0%	74.7%	71.7%	73.4%	78.1%
78.6%	79.3%	77.8%	78.9%	80.8%	83.8%

*Course Improvement Survey was not conducted for Spring 2020 due to COVID-19 pandemic in the middle of the semester. A COVID-19 student survey was administered in April-May, 2020.



Financial Aid Practices and Student Completion

NPC's Financial Aid Team

This report is in response to questions from District Governing Board members regarding student access to financial by race and location. The majority of the team members in the Financial Aid Office are Native Americans which provides a welcoming environment for our Native American students that we work with.

As of today, we have two financial aid team members that work at two campus other than the main financial aid office at PDC-Holbrook. The two locations are Snowflake and Winslow. Future plans to place one more financial aid specialist at Show Low once a location is available.

Applying for financial aid and the FAO process:

- Student creates an FSA ID – allows the student (and parents, if applicable) to sign the FAFSA electronically and to transfer tax data directly into the FAFSA application
- Student completes the FAFSA application
- Within a week the Financial Aid Office receives the student's FAFSA application which is called an ISIR (Institutional Student Information Record)
- The student receives an email from the FAO:
 - Emails are sent out on a weekly basis to inform the student about their financial aid file status (this begins with the first ISIR received).
 - Emails are sent to the personal email provided on the FAFSA application and the student's NPC student email addresses.
- Once the financial aid file is completed the student is awarded Title IV aid, if eligible.
 - Aid Offer Letters are sent out via email on a weekly basis
 - Other aid offers include: institutional, tribal, and private scholarships, tuition waivers, federal work study grant, SEOG (Supplemental Education Opportunity Grant), and AZ LEAP (Leveraging Educational Assistance Program) state grant
 - Loans – NPC does not participate in the Federal Student Loan program
 - Due to the poverty rate in our rural areas that we serve which can hinder a student's ability to repay a student loan
 - Inability to pay back the student loan negatively impacts the student's eligibility for future Title IV aid



How the Financial Aid Office contacts and reaches out to students

The Financial Aid Office reaches out to students via phone calls and individual emails about concerns a student may have about their financial aid file or aid offer(s).

Students contact the financial aid office by calling into our main line or emailing us. Academic Advisors, also, call in with the student in their office. Instructors, also, advocate for their students that need financial aid assistance and reach out via phone call or email.

The Financial Aid Office, also, works with Betsy Wilson, Executive Director of NPC Friends and Family, to do presentations at local high schools and awarding scholarships from NPC's scholarship foundation. NPC's scholarship foundation - AndyVon Transportation has assisted several Native American students living on tribal lands with \$1,000 per semester to assist with transportation cost to travel from their home to any NPC location for their class(es).

We attend various local high schools to do FAFSA presentations and workshops to help create FSA IDs and complete FAFSA applications. Recently, we have been to Sanders High School, Round Valley High School, Blue Ridge High School, and Hopi High School. Early College Advisors make us aware of requests from local high schools for FAFSA events.

NPC implemented a One-Stop Shop pilot program at the Snowflake Silver Creek Campus (SCC) with the intent of creating one area in which the students could access all student services needed. Those services consisted of advising, financial aid, and front office registration. Each area provided the expertise in their area with some cross-training in case one area was not available.

Most recently, Tonya Thacker, Director of Title III and Native American Student Success, utilized grant funding to purchase and set up private ZOOM areas at each NPC Center. Three of these locations are on tribal lands – Whiteriver Center, Kayenta Center, and Hopi Center. The private ZOOM areas enable any student to have a virtual meeting with a financial aid specialist to assist the student with completing a FAFSA application, completing documents for their financial aid file, and explaining financial aid processes to the student. This allows us to assist the student in a personal way much like walking into our office in person.



Within this same Title III grant, we are working with an outside vendor to update the financial aid website for ease of use.

We are, also, working with Grow AZ (<https://www.growarizona.org/>) and local area high schools to spread financial aid awareness to high school students and parents. Most recently at Holbrook High School as the first college fair event.



Home Partners Recent Projects Career Planning **Paying for College** Contact

We never want to hear the words, "I can't afford higher education". Let us show you how you can!



FAFSA (Financial Aid)

Getting a higher education should be available to students in all financial circumstances. And with FAFSA that is very much a reality! A quick application could pay for your entire education!

Scholarships

Not all scholarships are alike. Whether you like writing essays, creating media content, have a good GPA or want to keep playing your favorite sport after HS...then there is a scholarship you can

Local Community Colleges

Staying local is a great option for saving money while pursuing higher education. Paired with the FAFSA, you may be well on your way to a free education!



Financial Aid Student Demographics

Number of students served in 2022-2023 (per data in PowerFAIDS – financial aid system)

Total 22-23 Pell recipients = 472
Total 22-23 Native American Pell recipients = 50 (11%)
Total 22-23 Race “Unknown” Pell recipients = 209 (44%)
Total 22-23 White Pell recipients = 211 (45%)

Financial aid recipient and degree completion in 2022-2023 (per IPEDS data)

Total 22-23 students = 4,544
Total 22-23 Native American students = 1,150 (25%)
Total 22-23 Race “Unknown” students = 689 (15%)
Total 22-23 White students = 1,928 (42%)

<https://www.npc.edu/file/download/41961> (page 61).

Data from NPC IE (Institutional Effectiveness) Department:

All students: 4631 (3047 Regular Students)
Native American students: 1163 (818 Regular Students)

A higher proportion of Native American regular students received Pell grants (24%) than Non-Native regular students (12%).

Financial aid recipient and degree completion in 2022-2023

All completers: 484 (249 Regular completers)
Native American Completers: 115 (65 Regular completers)

A higher proportion of Native American regular completers received Pell grants at any time when studying at NPC (66%) than Non-Native regular completers (48%).

50% of our student population are high school students enrolled in NAVIT, TALON, or dual enrollment courses. The FAO does not track high school students as they are not eligible for Title IV aid until they have earned their high school diploma or the equivalent of a high school diploma.

2024-2026 Tuition and Fees

Summary:

Based on the Budget Development calendar, staff is providing information on tuition and fees. Staff has developed the tuition and fee information based on Board approval of the Budget Development Guidelines, which include the following assumptions:

Tuition and general fees will be set at a rate that:

- A. gives consideration to 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 tuition at other Arizona community colleges.*

Course fees will be set at a rate calculated to offset expendable supplies and equipment.

Tuition

The District Governing Board (DGB) approves tuition on a three-year cycle to help students properly plan for tuition costs. The attached schedule covers the period 2024 to 2026 and was approved in March 2023.

Proposed changes to summer tuition effective in 2024 are being addressed in another agenda item.

Course Fees

Instructional staff review course fees to assure fees are based on cost of consumable supplies and other course specific expenses. Proposed course fee changes are expected to cover new courses and the increased cost of course supplies, equipment maintenance, and course-specific operational expenses. Changes in the fees are noted by bold type.

General Fees

General fees include the Media Fee, transcript fees, testing fees and other. These fees are per transaction and not assessed on a credit hour basis. Changes in the fees are noted by bold type.



Northland Pioneer College

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

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
DGB Approved 03/21/23**

TUITION	Approved 2023-24	Approved 2024-25	Approved 2025-26
IN-DISTRICT (Navajo & Apache Counties)	Approximately 80% of in-state rate (\$70 per credit hour)	Approximately 80% of in-state rate (\$73 per credit hour)	Approximately 80% of in-state rate (\$75 per credit hour)
IN-STATE (All AZ Counties except Navajo & Apache)	\$88 per credit hour	\$91 per credit hour	\$94 per credit hour
OUT-OF-STATE	\$410 per credit hour	\$410 per credit hour	\$410 per credit hour
EARLY COLLEGE IN-DISTRICT (Navajo & Apache Counties)	Approximately 80% of in-state rate (\$70 per credit hour)	Approximately 80% of in-state rate (\$73 per credit hour)	Approximately 80% of in-state rate (\$75 per credit hour)
EARLY COLLEGE IN-STATE (All AZ Counties except Navajo & Apache)	\$88 per credit hour	\$91 per credit hour	\$94 per credit hour
EARLY COLLEGE OUT-OF-STATE	\$88 per credit hour	\$91 per credit hour	\$94 per credit hour
SENIOR CITIZENS 60 years or older	50% of the applicable rate: In-District, In-State, or Out-of-State. (Does not apply to non-credit courses)		
BACHELOR COURSES (3XX & 4XX)	150% of the applicable In-State or Out-of-State rate. No discounts.		
CCP COURSES	50% of the applicable rate: In-District, In-State, or Out-of-State. (Does not apply to non-credit courses)		
SUMMER SESSION COURSES	50% of the applicable rate: In-District, In-State, or Out-of-State. (Does not apply to non-credit courses)		
WICHE WUE	150% of the In-State rate		
REFUNDS FOR TUITION	100% through the second week of the semester. 100% if NPC cancels the class.		
SUMMER SESSION REFUNDS	100% through the first week of the semester. 100% if NPC cancels the class.		
SHORT-TERM COURSE REFUNDS	100% before the first day of class. 100% if NPC cancels the class.		

Notes:

*50% discounts are not to be combined

Bold items indicate a change from prior year

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
2024-2025
Course Fees**

ARTS & SCIENCES			Approved 2023-24	Proposed 2024-25
ANT	104	Biological Anthropology & Human Origins	\$40.00	\$40.00
ART	103	Basic Design	\$-	\$-
ART	105	Beginning Drawing I	\$25.00	\$25.00
ART	110	Figure Drawing I	\$25.00	\$25.00
ART	121	Digital Photography I	\$25.00	\$25.00
ART	140	Lettering	\$25.00	\$25.00
ART	150	Advertising Design	\$25.00	\$25.00
ART	155	Printmaking	\$25.00	\$25.00
ART	170	Sculpture I	\$25.00	\$25.00
ART	175	Painting	\$25.00	\$25.00
ART	180	Watercolor	\$25.00	\$25.00
ART	185	Handbuilding Pottery	\$35.00	\$40.00
ART	186	Clay Sculpture	\$35.00	\$40.00
ART	187	Raku Pottery	\$35.00	\$40.00
ART	190	Ceramics	\$35.00	\$40.00
ART	199	Photography Enrichment	\$25.00	\$25.00
ART	199	Ceramic Enrichment	\$35.00	\$40.00
ART	205	Drawing II	\$25.00	\$25.00
ART	206	Figure Drawing II	\$25.00	\$25.00
ART	220	Painting II	\$25.00	\$25.00
ART	221	Digital Photography II	\$25.00	\$25.00
ART	222	Digital Photography Practicum	\$25.00	\$25.00
ART	225	Watercolor II	\$25.00	\$25.00
ART	245	Ceramics II	\$35.00	\$40.00
ART	246	Ceramics III	\$35.00	\$40.00
ART	247	Ceramics IV	\$35.00	\$40.00
ART	280	Art Studio – 2 Dimensional	\$25.00	\$25.00
ART	281	Art Studio – 3 Dimensional	\$25.00	\$25.00
ART	289	Figurative Ceramics	\$35.00	\$40.00
BIO	100	Biological Concepts	\$40.00	\$40.00
BIO	160	Intro. to Human Anatomy & Physiology	\$40.00	\$40.00
BIO	181	General Biology I	\$40.00	\$40.00
BIO	182	General Biology II	\$40.00	\$40.00
BIO	201	Human Anatomy & Physiology I	\$40.00	\$40.00
BIO	202	Human Anatomy & Physiology II	\$40.00	\$40.00
BIO	205	Microbiology	\$40.00	\$40.00
CHM	ALL	All Courses	\$40.00	\$40.00

ARTS & SCIENCES (cont'd)			Approved 2023-24	Proposed 2024-25
ECD	208	Observation and Assessment in Early Childhood (new course number, no change in fee)	\$20.00	\$20.00
ECD	128	Culture, Language and Community	\$20.00	\$20.00
ECD	141	Healthy and Safe Early Childhood Practices	\$40.00	\$40.00
ECD	175	Professionalism	\$20.00	\$20.00
ECD	184	Early Social and Emotional Development	\$40.00	\$40.00
ECD	186	Effective Interactions for Learning	\$20.00	\$20.00
ECD	187	Supporting STEM in Early Childhood	\$20.00	\$20.00
ECD	290	Early Childhood Practicum I	\$40.00	\$40.00
ECD	297	ECD Capstone I	\$40.00	\$40.00
ECD	387	STEM Instruction in the Early Childhood Classroom	\$20.00	\$-
ECD	390	EC Practicum II	\$40.00	\$60.00
ECD	391	EC Practicum III	\$40.00	\$60.00
ECD	490	Capstone/Student Teaching B-PreK	\$60.00	\$60.00
ECD	491	Capstone/Student Teaching K-3	\$60.00	\$60/\$300
EDP	301	Foundations in Reading	\$20.00	\$145.00
EDU	223	Classroom Observation Skills	\$-	\$20.00
EDU	280	Introduction to Structured English Immersion	\$55.00	\$30.00
GEO	111	Physical Geography	\$40.00	\$40.00
GLG	ALL	All Geology Courses	\$40.00	\$40.00
MUS	155	Music Applied (all)	\$120.00	\$120.00
POS	221	Arizona Constitution and Government	\$20.00	\$20.00
POS	222	U.S. Constitution	\$20.00	\$20.00
PHY	ALL	All Physics Courses	\$40.00	\$40.00
SPT	130	Introduction to Theatre	\$50.00	\$50.00
SPT	178	Stage Makeup	\$100.00	\$100.00

Notes:

- Bold items indicate a change from prior year.
- ART fees are increased to meet increasing supply costs.
- ECD 491: The general fee for student teaching will be \$60.00. Some students will be eligible to complete their capstone using a Student Intern Teaching Certificate (STIC). The STIC requires students to pass two exams in addition to supervision. The additional \$240.00 for STIC candidates accounts for these exam fees.
- EDP 301: This fee will cover the cost of the new ADE required literacy exam through Pearson. Upon completion of the course, students will receive a voucher to take the exam. This allows us the student to access FTF funding/scholarship as a course fee and no cost is incurred by the student.
- EDU 223: Course will now include a practicum component.

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
2024-2025
Course Fees**

CAREER & TECHNICAL EDUCATION			Approved 2023-24	Proposed 2024-25
AJS	102	Intensive Police Academy	\$300	\$300
AJS	ALL	All Administration of Justice courses except AJS102	\$15	\$15
ATO	ALL	All Automotive Courses except ATO116	\$135	\$155
ATO	116	Introduction to Auto and Safety	\$145	\$160
BUS	179	Medical Coding	\$50	\$85
CIS	ALL	All CIS Courses except CIS 141, 142, and 145	\$15	\$15
CIS	141	A+ Certification Preparation I	\$150	\$150
CIS	142	A+ Certification Preparation II	\$150	\$150
CIS	145	Network+ Certification Preparation	\$150	\$150
CON	ALL	All Construction Courses except CON102 & CON107	\$50	\$50
CON	102	Introduction to Construction Methods	\$75	\$75
CON	107	Safety and Job Hazard Recognition	\$25	\$25
COS	ALL	All Cosmetology Courses except COS142 and COS143	\$25	\$30
COS	142	Introduction to Hair Care	\$25	\$30
COS	143	Introduction to Basic Skin Care	\$50	
DRF	ALL	All Drafting Courses	\$30	\$30
EIT	ALL	All Energy and Industrial Technician Courses except EIT100 & EIT201	\$150	\$150
EIT	100	Introduction to Advanced Manufacturing	\$175	\$175
EIT	201	Introduction to an Industrial Environment	\$175	\$175
ITT	ALL	All Industrial Technology Trades Courses except ITT100	-	\$150
ITT	100	Craft Skills Core Curriculum	-	\$175
EMT	104	Healthcare Provider CPR & First Aid	\$15	\$20
EMT	130	EMT Preparation Course	\$10	\$10
EMT	131	Emergency Medical Training	\$350	\$365
EMT	133	Refresher Course - EMT Recertification	\$50	\$50
EMT	135	EMT IVC	\$90	\$90
EMT	240	Basic ECG & Pharmacy	\$30	\$30
EMT	241	ALS Refresher	\$200	\$210
EMT	246	Paramedic Training I	\$950	\$1,045
EMT	247	Paramedic Training II	\$950	\$1,045

CAREER & TECHNICAL EDUCATION (cont'd)			Approved 2023-24	Proposed 2024-25
FRS	101	Principles of Fire and Emergency Service Administration	\$15	\$15
FRS	103	Firefighter I	\$220	\$220
FRS	105	Firefighter II	\$220	\$220
FRS	110	HazMat First Responder	\$55	\$55
FRS	126	Rope Rescue I	\$60	\$60
FRS	127	Rope Rescue II	\$60	\$60
FRS	128	Rope Rescue III	\$60	\$60
FRS	130	Incident Command System	\$15	\$15
FRS	132	Fire Investigation I	\$15	\$15
FRS	135	Fire Protection Hydraulics & Water Supply	\$15	\$15
FRS	137	Strategies and Tactics	\$15	\$15
FRS	138	Legal Aspects of Emergency Services	\$15	\$15
FRS	139	Confined Space Operations	\$40	\$40
FRS	141	Fire Service Communication	\$15	\$15
FRS	150	Wild Land Firefighter	\$35	\$35
FRS	200	Fire Behavior and Combustion	\$15	\$15
FRS	201	Fire Protection Systems	\$15	\$15
FRS	202	Principles of Emergency Services	\$15	\$15
FRS	203	Fire Prevention	\$15	\$15
FRS	207	Building Construction for Fire Prevention	\$15	\$15
FRS	208	Principles of Fire Emergency Services, Safety & Survival	\$15	\$15
HES	109	Phlebotomy	\$275	\$275
HES	180	Basic Pharmacology	\$10	\$10
HES	190	Human Body in Health and Disease— ON CAMPUS	\$60	\$60
HES	190	Human Body in Health and Disease--- ONLINE	\$0	\$0
HPE	113	Foundations of Strength and Conditioning	\$35	\$35
HPE	146	Personal Training	\$35	\$35
HPE	162	Exercise Physiology	\$35	\$35
HPE	178	Professional Activities in Weight Training	\$35	\$35
HPE	179	Professional Activities in Aerobic Training	\$35	\$35
HPE	200	Rehabilitative Techniques	\$35	\$35
HPE	210	Prevention and Care of Athletic Injuries	\$35	\$35
HPE	250	Physical Therapy Technician	\$35	\$35
INA	ALL	All Industrial Arts Courses	\$45	\$45
MDA	124	Clinical Procedures I	\$295	\$295
MDA	125	Clinical Procedures II	\$345	\$345
PHT	103	Pharmacy Technician	\$55	\$55
PHT	104	Pharmacy Technician	\$105	\$105

CAREER & TECHNICAL EDUCATION (cont'd)			Approved 2023-24	Proposed 2024-25
SGT	121	Surgical Sterile Technique and Instrumentation	\$105	\$175
SGT	122	Surgical Techniques	\$160	\$310
SGT	221	Perioperative Procedures	\$105	\$310
SGT	222	Surgical Concepts and Specialty Procedures		\$310
TMP	108	A & P with Kinesiology Techniques I	\$65	\$65
TMP	109	A & P with Kinesiology Techniques II	\$65	\$65
TMP	240	Massage Therapy Clinical Practice	\$115	\$115
WLD	ALL	All Welding Courses except WLD 100 and WLD170	\$150	\$180
WLD	100	Safety and Math	\$35	\$60

Notes:

- **Bold** items indicate a change from prior year.
- Increases related to increased supply costs and testing fees.

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
2024-2025
Course Fees**

NURSING			Approved 2023-24	Proposed 2024-25
NUR	116	LPN to RN Transition	\$495	\$495
NUR	117	Pharmacology I	\$10	\$10
NUR	118	Pharmacology II	\$10	\$10
NUR	121	Nursing I	\$495	\$495
NUR	122	Nursing II	\$495	\$495
NUR	123	Paramedic to Nurse Bridge	\$495	\$495
NUR	221	Nursing III	\$495	\$495
NUR	222	Nursing IV	\$495	\$495
NUR	291	RN Refresher Course	\$450	\$450

Notes:

- **Bold** items indicate a change from prior year.
- Increases related to increased supplies and testing fees.
- 199-299 and non-credit/special interest courses have variable fees determined by the length and type of each.
 - **NUR199 IV Cert for LPN \$120**

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
2024-2025**

FEES	Approved 2023-24	Proposed 2024-25
GENERAL		
Media Fee ①	\$47/semester	\$47/semester
SPECIAL		
Transcript (each) Online Order	\$11	\$12
Transcript + On Demand Fee (\$5)	\$16	\$17
Diploma/Certificate Replacement	\$15	\$15
Credit by Exam	50% of in-state tuition rate	\$0
Proctoring	-	\$25
Credit by Evaluation Fee (non-refundable) ②	\$45	\$45
ACCUPLACER Testing ③	\$20	\$20
HESI Testing	\$65	\$65
NSF Check Collection	\$35	\$35
Money Card Replacement (Bank Mobile):		
ACTIVE card	\$10	\$10
INACTIVE card	\$10	\$10
Student ID Replacement Fee	\$5	\$5

Bold items indicate a change from prior year.

- ① Assessed to all students enrolling in three (3) or more credit hours.
- ② Evaluation of Learning Certificates (Assessed Credits) from business, industry, government, and non-regionally accredited institutions without waiver agreement.
- ③ Includes up to three (3) tests.

- **Notes to Preparer:**
- Media Fee – contact CIO, Michael Jacobs – should align with 3 year tuition cycle
- Transcripts – contact Records & Reg – Frank Orona or Deena Gillespie
- Credit by Exam/Eval – contact Advising – Josh Rogers
- Accuplacer Testing – contact Advising – Josh Rogers
- HESI Testing – contact Dean of Nursing – Ruth Zimmerman
- NSF Check Collection – contact Dir of Financial Services – Russell Kupfer
- Money Card Replacement – contact Dir of Financial Services – Russell Kupfer
- Student ID Replacement Fee – contact Lead Campus Mgr – Jessica Kitchens

Arizona Community Colleges FY24 Tuition per Credit Hour



Notes:

Other colleges are currently evaluating rates for FY25

Navajo County Community College District Governing Board Meeting Minutes

January 16, 2024 – 10:00 a.m.
Painted Desert Campus, Tiponi Community Center
2251 East Navajo Boulevard, Holbrook, Arizona

Governing Board Member Present: Ms. Kristine Laughter; Ms. Rosabel Sekayumtewa; Mr. Frank Lucero; Mr. Everett Robinson; Mr. Derrick Leslie.

Governing Board Member Absent:

Others Present: President Chato Hazelbaker; Vice President for Learning and Student Services (VPLSS) Michael Solomonson; Vice President for Administrative Services (VPAS) Maderia Ellison; Associate Vice President – Human Resources (AVPHR) Christine Schaefer; Chief Information Officer (CIO) Michael Jacob; Director of Institutional Effectiveness Judy Yip-Reyes; Recording Secretary for the Board Paul Hempsey; Norvita Charleston; Betsy Wilson; Rickey Jackson; David Huish; Justin White; Tonya Thacker; Jeremy Raisor; Allison Landy; Mike Colwell; Xander Henderson; Melody Niesen; Frank Orona; Amanda Sutter; Michael Broyles; Lia Keenan; Josh Rogers; Rebecca Hunt; Olivia Jaquez; Tamara Osborne; Deborah Huish; Katie Matott; Tabitha Stickel; Colleen Marsh; Janalda Nash; Dawayne Bahe; Russell Kupfer; Ruth Zimmerman.

Agenda Item 1: Call to Order and Pledge of Allegiance

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

Agenda Item 2: Introduction of New Board Member for District II

Chair Laughter introduced Rosabel “Rosie” Sekayumtewa as the Board Member for District II.

Agenda Item 3: Adoption of Agenda

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

Agenda Item 4: Election of Board Officers and ACCT Representatives

Ms. Laughter made a motion to have Board Member Robinson become Chair for 2024. Mr. Leslie seconded. The motion carried upon a roll-call vote with Ms. Laughter, Ms. Sekayumtewa, Mr. Lucero, and Mr. Leslie voting in favor. There were no votes against. Mr. Robinson abstained.

Mr. Robinson made a motion to have Board Member Lucero become Secretary for 2024. Mr. Leslie seconded. The motion carried upon a roll-call vote with Ms. Sekayumtewa, Mr. Robinson, and Mr. Leslie voting in favor. Ms. Laughter voted against. Mr. Lucero abstained.



*Mr. Robinson made a motion to have Board Member Leslie become the representative with the Arizona Association of Community College Trustees. Mr. Lucero seconded. **The motion carried upon a roll-call vote with Ms. Laughter, Ms. Sekayumtewa, Mr. Lucero, and Mr. Robinson voting in favor. There were no votes against. Mr. Leslie abstained.***

Agenda Item 5: Call for Public Comment

None.

Agenda Item 6: Discussion Items

6.A. Standing Presentations:

6.A.1. Financial Position

VPAS Ellison addressed the Board and presented the monthly Financial Position report for the period to November 30th, 2023.

6.A.2. NPC Student Government Association (SGA)

No Report.

6.A.3. Faculty Association

No Report.

6.A.4. Classified & Administrative Staff Organization (CASO)

Written Report.

6.A.5. Northland Pioneer College (NPC) Friends and Family

Betsy Wilson, Director of Friends and Family, addressed the Board and expanded on the scholarship report provided before noting the recent donations received and thanking the college's marketing department for their help.

Mr. Leslie thanked Director Wilson for her efforts with the foundation and especially the increase in on-time applications received.

Ms. Laughter asked if Director Wilson knew the number of students who graduated from NPC debt free. Director Wilson responded that she did not currently have the information.

6.A.6. Human Resources

AVPHR Schaefer addressed the Board and expanded on the report provided in the packet.

Chair Robinson noted issues he had with the current NPC provider of vision care and asked AVPHR Schaefer to explore options.

Ms. Laughter asked if faculty diversity matched the student population. President Hazelbaker responded that the subject would be covered by the Belonging Committee in their next report to



the Board and noted that the percentage of Native American faculty varies considerably from the percentage of Native American students at NPC.

6.A.7. Construction Report

Justin White, Director of Facilities and Vehicles, addressed the Board and provided the report on construction projects at NPC.

Chair Robinson asked if the missing electrical panel for the White Mountain Skills Center had arrived. Director White responded that it had and was now installed.

6.A.8 Enterprise Resource Planning (ERP) Implementation Update

Written Report.

6.A.9 Arizona Association of Community College Trustees (AACCT)

Chair Robinson noted that the Community College Day at the Capitol would take place on January 30th, 2024, along with advocacy training provided on the same day.

6.B. Title III Update

Tonya Thacker, Title III Program Director, addressed the Board and provided an update on the ongoing efforts related to the Title III grant.

Ms. Laughter clarified how a student from the Kayenta Center might be connected to a Financial Aid advisor.

Ms. Laughter advised the college to complete outreach to the communities surrounding Kayenta, such as Pinon and Monument Valley, as there were a number of schools that might have students interested in attending NPC. Ms. Laughter also suggested the college continue to look for additional grant opportunities to improve outreach. Ms. Sekayumtewa echoed Ms. Laughter's comments and also suggested some parent training to help them begin talking to their children about applying to college.

Mr. Leslie mentioned that Dr. Guy from Navajo Technical University was interested in collaborating with NPC in the future and had passed the information to President Hazelbaker.

6.C. Succession Planning

President Hazelbaker provided a written report in the packet and offered to look at the Board policy and college procedure requirements to formalize a process in the future.

6.D. Assessment of Student Knowledge Annual Report

Written Report.

6.E. Review Budget Information

VPAS Ellison provided a first look at budget information for the upcoming budget cycle at NPC.



6.F. All Arizona Academic Team

Mike Colwell, Academic Advisor, addressed the Board and provided a report on the NPC All Arizona Academic Team process and winners, before inviting Board members to attend the luncheon to honor the NPC team.

Chair Robinson and Ms. Sekayumtewa registered interest in attending the luncheon.

6.G. Arizona Commerce Authority FY2024 Economic Transition Resources (ETR) Grant for the Kayenta area

President Hazelbaker addressed the Board and provided a high-level view of a potential grant available in the Kayenta area and the application NPC would likely submit.

Mr. Leslie asked for a future discussion item to discuss employee housing at NPC and how changes might need to be made to the current Master Facility Plan.

Ms. Laughter asked for information on how the college will manage the Kayenta Center if unsuccessful with the grant application. President Hazelbaker responded that he would likely work with Director White and bring a proposal back to the Board for consideration.

Agenda Item 7: President's Summary of Current Events

President Hazelbaker provided a summary of events since the November meeting which included; key result areas; strategic initiatives and priority actions; potential partnership opportunities; and legislative updates.

Agenda Item 8: Consent Agenda

- A. November 21, 2023 Regular Board Meeting Minutes
- B. November 21, 2023 Board Work Session Minutes
- C. Hearing Officers for 2024

Mr. Leslie made a motion to approve the consent agenda as presented. Ms. Laughter seconded the motion. The motion carried upon a roll-call vote with Ms. Laughter, Ms. Sekayumtewa, Mr. Lucero, Mr. Leslie 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 Additional Work with Last Call Media

President Hazelbaker apologized to the Board for bringing this item after the first payment had been made and noted controls were now in place to make sure it did not happen again.



Mr. Lucero confirmed that the amount needing approval was not to exceed \$110,000.00 and asked for the total amount of money expended to be reported to the Board once the project was complete.

*Mr. Leslie made a motion to approve the additional work with Last Call Media in an amount not to exceed \$110,000.00, as presented. Ms. Sekayumtewa seconded. **The motion carried upon a roll-call vote with Ms. Laughter, Ms. Sekayumtewa, Mr. Lucero, Mr. Leslie and Chair Robinson voting in favor. There were no votes against.***

9.B.2. Request to Accept Grant Funds – Nurse Education Investment Pilot Program

Ruth Zimmerman, Dean of Nursing, addressed the Board and asked them to accept grant funding from the state for the Nurse Education Investment Pilot Program in the amount of \$681,327.98.

Mr. Lucero asked if the funding would be used to expand offerings at both the Show Low and Winslow locations. Dean Zimmerman described what the funding could be used for and how it was currently budgeted to be spent but noted the current issues with recruiting nursing students.

*Mr. Lucero made a motion to accept grant funding from the state for the Nurse Education Investment Pilot Program in the amount of \$681,327.98 as presented. Mr. Leslie seconded. **The motion carried upon a roll-call vote with Ms. Laughter, Ms. Sekayumtewa, Mr. Lucero, Mr. Leslie and Chair Robinson voting in favor. There were no votes against.***

9.B.3. Request to Purchase Medication Administration Modules and Peripherals (2) with Nurse Education Investment Pilot Program Funds

Dean Zimmerman then requested the Board approve utilizing some of the newly accepted funds to purchase equipment for the Nursing Program in the form of Smartcarts and peripherals from Dia Medical in the amount of \$62,981.25.

Ms. Laughter left the meeting at 12:20 p.m.

*Mr. Lucero made a motion to approve the purchase of Smartcarts and peripherals from Dia Medical in the amount of \$62,981.25, as presented. Mr. Leslie seconded. **The motion carried upon a roll-call vote with Ms. Sekayumtewa, Mr. Lucero, Mr. Leslie and Chair Robinson voting in favor. There were no votes against.***

9.B.4. Request to Change Trustee for the Mountain Public Employee Benefit Trust

President Hazelbaker reviewed the request to change the college employee who sits on the Mountain Public Benefit Trust to AVPHH Schaefer.

*Mr. Lucero made a motion to appoint AVPHR Schaefer to the Mountain Public Benefit Trust as presented. Mr. Leslie seconded. **The motion carried upon a roll-call vote with Ms. Sekayumtewa, Mr. Lucero, Mr. Leslie and Chair Robinson voting in favor. There were no votes against.***



9.B.5. Request to Purchase Support and Maintenance for Nimble Storage Arrays

CIO Jacob addressed the Board and reviewed the request to renew the college’s Nimble security contract through HyeTech Network & Security LLC in the amount of \$61,462.56, for a three-year period.

*Mr. Lucero made a motion to approve the contract with HyeTech Network & Security LLC in the amount of \$61,462.56 for a three-year period, as presented. Mr. Leslie seconded. **The motion carried upon a roll-call vote with Ms. Ms. Sekayumtewa, Mr. Lucero, Mr. Leslie and Chair Robinson voting in favor. There were no votes against.***

Ms. Laughter returned to the meeting at 12:24 p.m.

9.B.6. Request to Approve Meraki License Renewal

CIO Jacob reviewed the request to renew the NPC’s Meraki support and maintenance license contract through HyeTech Network & Security LLC for \$197,623.58 over a three-year period.

*Ms. Laughter made a motion to renew the Meraki support and maintenance license through HyeTech Network & Security LLC for \$197,623.58, as presented. Mr. Leslie seconded. **The motion carried upon a roll-call vote with Ms. Laughter, Ms. Sekayumtewa, Mr. Lucero, Mr. Leslie and Chair Robinson voting in favor. There were no votes against.***

9.B.7. Northeast Arizona Training Center Board Member (NATC)

Jeremy Raisor, Dean of Career and Technical Education, addressed the Board and requested that Director Justin White replace retiring Director David Huish on the NATC Board.

*Mr. Leslie made a motion to appoint Director White to the NATC Board as presented. Mr. Lucero seconded. **The motion carried upon a roll-call vote with Ms. Laughter, Ms. Sekayumtewa, Mr. Lucero, Mr. Leslie and Chair Robinson voting in favor. There were no votes against.***

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

Mr. Lucero left the meeting at 12:27 p.m. and returned at 12:29 p.m.

Chair Robinson suggested a new group photo of the Board be scheduled.

Agenda Item 11: Board Report/Summary of Current Event

A list of upcoming events was provided in the agenda for Board Discussion.

Mr. Leslie announced that he had been appointed to the Association of Community College Trustees Public Policy and Advocacy Committee for 2024.

Agenda Item 12: Announcement of Next Regular Meeting

Regular District Governing Board meeting on Tuesday, February 20, 2024 at 10 a.m.



Agenda Item 13: Adjournment

The meeting was adjourned at 12:30 p.m. upon a motion by Ms. Laughter and a second by Mr. Lucero. The motion carried upon a roll-call vote with Ms. Laughter, Ms. Sekayumptewa, Mr. Lucero, Mr. Leslie and Chair Robinson voting in favor. There were no votes against.

Respectfully submitted,



Paul Hempsey
Recording Secretary to the Board

APPROVED



REQUEST TO APPROVE MODIFICATION OF THE ASSOCIATE OF ARTS IN EARLY CHILDHOOD

Recommendation: The Instructional Council (IC) recommends approval of modifications to the Associate of Arts in Early Childhood (AAEC)

Summary: The Early Childhood Department is updating course numbers and names to ensure appropriate requisite sequencing.

Early Childhood Studies (ECD)

Why study Early Childhood?

The field of Early Childhood includes a wide variety of opportunities for professionals to profoundly impact the lives of children and families. NPC's Early Childhood programs prepare students to work in diverse and inclusive early childhood environments, including public and private schools, libraries, preschools, childcare, health programs, and other community settings that work with or on behalf of young children. Child-centered, developmentally effective, and culturally sensitive practices are emphasized throughout the program.

Through a combination of general and specialized areas of early childhood, we aim to enable our students to become outstanding educators, decision-makers, quality coaches, early interventionists, advocates, and intellectual and ethical leaders. Each of NPC's Early Childhood programs provides a comprehensive set of knowledge and competencies aligned with state and national standards for early childhood professional preparation.

NPC students interested in the field of Early Childhood have two Associate degree, and one bachelor's degree pathways available to them. Depending on the student's career goals, the student chooses either the Associate of Arts in Early Childhood (AAEC) or the Associate of Applied Science (AAS) in Early Childhood Studies. Students who wish to pursue a bachelor's degree may choose to continue on to the Bachelors of Applied Science in Early Childhood Education (BASECE) or the Bachelors of Applied Science in Early Childhood Education (BASECE) (pending HLC approval).

Applied Science in Early Childhood Education (BASECE) (*pending HLC approval*).

The AAEC also includes the AGECE requirements for ease of transfer to a university teacher preparation programs. The AAEC supports students who wish to continue their education toward a Bachelor's degree with the intent of attaining early childhood teacher certification and/or endorsement.

The AAS in Early Childhood Studies is an appropriate option for individuals interested in pursuing a career working directly with, or on behalf of, young children and who may not wish to attain teacher certification and/or endorsement through an educator preparation program at a state university. Examples of some of the early childhood professions and organizations that do not require teacher certification include: Head Start, home visitation programs (e.g. FACES, Healthy Families America, etc.), parent education programs, early intervention, and others. The AAS degree does not supply the AGECE (see page XX) requirements for university transfer to a BA or BS degree, but transfers smoothly for those in pursuit of a Bachelor of Applied Science (BAS) degree where offered, including the BAS-ECE at NPC. See your academic adviser to design an educational pathway that meets your educational and career goals if you wish to attain a BAS degree.

Degree Requirements

All certificates and degrees offered through the Early Childhood Department a “C” or better in all courses within the chosen program of study.

Some courses have placement requirements or prerequisites that may result in coursework beyond 64 credits for Associate Degrees and 120 credits for Bachelor’s Degrees. These courses, too, require a grade of “C” or better. For information about prerequisites, check with your NPC academic adviser.

Much of the Early Childhood coursework in the program is practicum-based. Students conduct assignments and receive observation and instruction at an early childhood location in or near where students work or volunteer.

Students in this program are required to complete 16–32 hours of practicum for each Early Childhood course for which a practicum is a requirement. Level I Fingerprint clearance is required by practicum sites where students work or volunteer. Prior to enrolling in Early Childhood courses, you must provide proof of current Level I Fingerprint clearance. If you need assistance accessing fingerprint clearance, or you do not have access to an early childhood practicum setting, contact the Educator Preparation Programs Department before registering for classes.

Need help paying for classes?

The state of Arizona believes strongly in a highly qualified early childhood workforce. As such, there are state-funded programs that offer full tuition, fees, and textbook scholarships for individuals pursuing an Associate degree (AAEC or AAS) in Early Childhood. These scholarships also come with significant cash incentives for reaching educational milestones. See the Educator Preparation Programs Advisor for details.

Early Childhood degree seekers are also eligible for the Claude M. Endfield Scholarship offered through NPC’s Friends and Family Foundation. To apply search scholarships at npc.edu.

Additionally, many students can qualify for financial aid if they take the time to submit the Free Application for Federal Student studentaid.gov .

Associate of Arts in Early Childhood (AAEC)

The Associate of Arts in Early Childhood (AAEC) degree offers foundational knowledge and competencies aligned with state and national standards for early childhood educator professional preparation. In Arizona, certified and endorsed early childhood educators are required to have specific coursework and practicum experiences in early childhood. The AAEC supports students who wish to continue their education toward a bachelor's degree and who may have an interest in teaching in a public school (preschool-3rd grade) as a state certified and/or endorsed educator.

The AAEC degree is an appropriate option for students pursuing transfer to an Arizona Department of Education approved Educator Preparation Program.

The AAEC fulfills both the set of lower division general education requirements of the Arizona General Education Curriculum and a portion of Arizona's requirements for teacher certification and endorsement.

Associate of Arts in Early Childhood (AAEC) • 64 credits

Completion of the 35 general education course credits fulfills requirements for the Arizona General Education Curriculum (AGEC-A) for the Associate of Arts in Early Childhood degree.

General Education Courses	35 credits
<i>Communications</i>	6 credits
ENL 101 College Composition I	3 credits
ENL 102 College Composition II	3 credits
<i>Mathematics</i>	3 credits
Select one of the following:	
MAT 142 College Mathematics with Contemporary Applications.....	3 credits
MAT 152 Advanced Algebra.....	3 credits
Or any mathematics course for which MAT 152 is a prerequisite.	
<i>Discipline Studies</i>	
<i>Arts and Humanities</i>	9 credits
(Select three courses from at least two disciplines from the list on page 66)	
<i>Physical and Biological Science</i>	8 credits
(Select two courses from the list on page 66)	
<i>Social and Behavioral Sciences</i>	9 credits
(From the general education course list on page 66, select three courses from at least two disciplines and that includes one of the courses below. One of the three chosen courses must also meet the requirement for Contemporary Global, International, or Historical awareness by choosing any course with an asterisk from the list, including HIS105).	
POS 110 American Government.....	3 credits
<u>OR</u>	
HIS 105 U.S. History to 1877.....	3 credits
Core Requirements	29 credits
ECD 108 Observation and Assessment in Early Childhood.....	1 credit
ECD 110 Building Relationships with Families.....	1 credit
ECD 128 Culture, Language and Community.....	1 credit
ECD 135 Survey of Child Development.....	3 credits
ECD 141 Healthy and Safe Early Childhood Practices.....	2 credits
ECD 145 Foundations in Early Childhood Education.....	3 credits
ECD 175 Professionalism.....	1 credit
ECD 184 Early Social and Emotional Development	2 credits
ECD 186 Effective Interactions for Learning	1 credit
ECD 187 Supporting STEM in Early Childhood.....	1 credit
ECD 188 Policies and Procedures in Early Childhood Programs.....	1 credit
ECD 200 Introduction to Early Childhood Education	3 credits
ECD 208 Observation and Assessment in Early Childhood.....	1 credit
ECD 217 Early Childhood Language and Literacy	1 credit
ECD 222 Introduction to Early Childhood Special Education	3 credits
ECD 250 Survey of Child Development.....	3 credits
ECD 290 Early Childhood Practicum I.....	1 credit
ECD 297 Capstone in Early Childhood Education.....	1 credit
MAT 161 Algebra-based Mathematics for Elementary Teachers I.....	3 credits
MAT 162 Algebra-based Mathematics for Elementary Teachers II.....	3 credits

Early Childhood Studies (CP, CAS, AAS)

The Early Childhood Studies degree is designed for individuals who wish to work directly with, or on behalf of, young children in a variety of settings including: health settings, childcare settings, faith-based settings, libraries, parent support or education programs and many others.

An AAS in Early Childhood Studies may be an appropriate option for individuals pursuing a career in early childhood or a related field, such as social work or child and family studies. The AAS Early Childhood Studies degree does not supply the AGEC requirements for university transfer, but does support pursuit of a Bachelor of Applied Science (BAS) degree. See your adviser to design an educational pathway that meets your needs if you wish to pursue a BAS degree.

ECD – Early Childhood Studies (CP) • 19 credits

ECD 108 Observation and Assessment in Early Childhood	1 credit
ECD 110 Building Relationships with Families	1 credit
ECD 128 Culture, Language and Community	1 credit
ECD 135 Survey of Child Development	3 credits
ECD 141 Healthy and Safe Early Childhood Practices	2 credits
ECD 145 Foundations in Early Childhood Education	3 credits
ECD 175 Professionalism	1 credit
ECD 184 Early Social and Emotional Development	2 credits
ECD 186 Effective Interactions for Learning	1 credit
ECD 187 Supporting STEM in Early Childhood	1 credit
ECD 188 Policies and Procedures in Early Childhood Programs	1 credit
ECD 208 Observation and Assessment in Early Childhood	1 credit
ECD 200 Introduction to Early Childhood Education	3 credits
ECD 217 Early Childhood Language and Literacy	1 credit
ECD 250 Survey of Child Development	3 credits
ECD 290 Early Childhood Practicum I	1 credit

ECD – Early Childhood Studies (CAS) • 28 credits

Complete the ECD – Early Childhood CP 19 credits
PLUS

General Education Courses 6 credits

Communications 3 credits
ENL 101 College Composition I 3 credits
Mathematics 3 credits
Select any course under the Mathematics General Education Course Options (for CAS and AAS Degrees) on page 66

Core Requirements 3 credits
Select any course within ECD/CFS/EDU 3 credits

ECD – Early Childhood Studies (AAS) • 64 credits

Complete the ECD – Early Childhood Studies CAS 28 credits
PLUS

General Education Courses 16 credits

Communications 3 credits
ENL 102 College Composition II 3 credits
Discipline Studies 13 credits
Arts and Humanities 3 credits
Physical and Biological Science 4 credits
Social and Behavioral Sciences 6 credits

Core Requirements 11 credits
ECD 222 Introduction to Early Childhood Special Education 3 credits
EDU 223 Classroom Observation Skills 1 credit
ECD 297 Early Childhood Capstone 1 credit
PLUS
Select any courses within ECD/CFS/EDU 6 credits

Electives 9 credits
Select a minimum of 9 unduplicated non-ECD/CFS/EDU credits at 100 level or above. Students are encouraged to take university transferable General Education courses as described on page **XX**

REQUEST TO APPROVE MODIFICATION OF THE EARLY CHILDHOOD STUDIES CERTIFICATE OF PROFICIENCY

Recommendation: The Instructional Council (IC) recommends approval of modifications to the Early Childhood Studies Certificate of Proficiency (CP)

Summary: The Early Childhood Department is updating course numbers and names to ensure appropriate requisite sequencing.

Early Childhood Studies (CP, CAS, AAS)

The Early Childhood Studies degree is designed for individuals who wish to work directly with, or on behalf of, young children in a variety of settings including: health settings, childcare settings, faith-based settings, libraries, parent support or education programs and many others.

An AAS in Early Childhood Studies may be an appropriate option for individuals pursuing a career in early childhood or a related field, such as social work or child and family studies. The AAS Early Childhood Studies degree does not supply the AGECE requirements for university transfer, but does support pursuit of a Bachelor of Applied Science (BAS) degree. See your adviser to design an educational pathway that meets your needs if you wish to pursue a BAS degree.

ECD – Early Childhood Studies (CP) • 19 credits

ECD 108 Observation and Assessment in Early Childhood	1 credit
ECD 110 Building Relationships with Families	1 credit
ECD 128 Culture, Language and Community	1 credit
ECD 135 Survey of Child Development	3 credits
ECD 141 Healthy and Safe Early Childhood Practices	2 credits
ECD 145 Foundations in Early Childhood Education	3 credits
ECD 175 Professionalism	1 credit
ECD 184 Early Social and Emotional Development	2 credits
ECD 186 Effective Interactions for Learning	1 credit
ECD 187 Supporting STEM in Early Childhood	1 credit
ECD 188 Policies and Procedures in Early Childhood Programs	1 credit
ECD 208 Observation and Assessment in Early Childhood	1 credit
ECD 200 Introduction to Early Childhood Education	3 credits
ECD 217 Early Childhood Language and Literacy	1 credit
ECD 250 Survey of Child Development	3 credits
ECD 290 Early Childhood Practicum I	1 credit

ECD – Early Childhood Studies (CAS) • 28 credits

Complete the ECD – Early Childhood CP 19 credits
PLUS

General Education Courses 6 credits

Communications 3 credits

ENL 101 College Composition I 3 credits

Mathematics 3 credits

Select any course under the Mathematics General Education Course Options (for CAS and AAS Degrees) on page 66

Core Requirements 3 credits

Select any course within ECD/CFS/EDU 3 credits

ECD – Early Childhood Studies (AAS) • 64 credits

Complete the ECD – Early Childhood Studies CAS 28 credits
PLUS

General Education Courses 16 credits

Communications 3 credits

ENL 102 College Composition II 3 credits

Discipline Studies 13 credits

Arts and Humanities 3 credits

Physical and Biological Science 4 credits

Social and Behavioral Sciences 6 credits

Core Requirements 11 credits

ECD 222 Introduction to Early Childhood Special Education.....3 credits

EDU 223 Classroom Observation Skills.....1 credit

ECD 297 Early Childhood Capstone.....1 credit

PLUS

Select any courses within ECD/CFS/EDU..... 6 credits

Electives 9 credits

Select a minimum of 9 unduplicated non-ECD/CFS/EDU credits at 100 level or above. Students are encouraged to take university transferable General Education courses as described on page XX

Request to Reduce Summer Tuition

Recommendation:

Staff recommends reducing tuition for summer courses to \$0 or free of charge effective Summer 2024.

Budget Information:

This proposal will result in tuition reduction of approximately \$128,000 each year for two years. After two years, the anticipated increase in enrollment is expected to increase state appropriations helping to offset the tuition reduction.

Summary:

The recommendation to reduce tuition to \$0 or free is expected to help increase enrollment and improve the installment payment process for students. Students currently pay 50% of the applicable tuition rate (in-district, in-state, or out-of-state) for summer courses. See attached tuition schedule.

NPC previously reduced the summer tuition to 50% effective for Summer of 2015. This resulted in an enrollment increase of 38% for Full Time Student Equivalent (FTSE). NPC anticipates enrollment increases to be similar with this proposal.

The revenue reduction for this proposal is approximately \$128,000 each year but will be offset with state appropriations for Maintenance & Operations (M&O) that uses FTSE for its funding formula. FTSE used in the funding formulas are two years in arrears.

The e-Cashier installment payment plan is available to students to pay for fall, spring and summer classes and has an average utilization rate of 15%. An obstacle to the installment payment plan is that students have to completely pay off one plan before they open another plan. This can delay registration for some students as enrollment for the next semester opens before the current semester ends. Having only one installment payment plan each semester was put in place to prevent students from defaulting on multiple installment plans. When students default on payments they are sent to collections which negatively impacts their credit score and it prevents them from enrolling in all future NPC classes until the outstanding debt is repaid.

In an effort to eliminate obstacles related to registration and payment plans for



Northland Pioneer College

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students, the number of installment payments in each semester will be modified to ensure they are completely paid off before the opening of the next enrollment period. This will be put into place starting Fall 2024. However, it really only helps the fall and spring registration periods. The summer registration period overlaps with both spring and fall semesters.

In evaluating the revenues NPC receives for summer and the strategic goal of increasing enrollment, the proposal to reduce the summer tuition to \$0 or free was developed. This eliminates the student's need to find alternative funding if the e-Cashier installment payment plan is not available or worse forego classes altogether. This proposal is also in line with the AZ constitution stating tuition should be "*as nearly free as possible*".

Reduction of Tuition to 50% in Summer 2015

FTSE Summer 2014 - 111.81

FTSE Summer 2015 - 154.35

Increase in FTSE of 38%

Registration Periods

Fall - late April

Spring - late November

Summer - late March

Summer Tuition Revenues:

2019 = \$216,916

2020 = \$146,445

2021 = \$186,271

2022 = \$46,564

2023 = \$127,904

Utilization of e-Cashier Installment Plan:

2022 = 16%

2023 = 15%

2024 = 14%



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**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
Proposal for 2024-25 & 2025-26**

TUITION	Approved 2023-24	Approved 2024-25 Except for Summer Tuition	Approved 2025-26 Except for Summer Tuition
IN-DISTRICT (Navajo & Apache Counties)	Approximately 80% of in-state rate (\$70 per credit hour)	Approximately 80% of in-state rate (\$73 per credit hour)	Approximately 80% of in-state rate (\$75 per credit hour)
IN-STATE (All AZ Counties except Navajo & Apache)	\$88 per credit hour	\$91 per credit hour	\$94 per credit hour
OUT-OF-STATE	\$410 per credit hour	\$410 per credit hour	\$410 per credit hour
EARLY COLLEGE IN-DISTRICT (Navajo & Apache Counties)	Approximately 80% of in-state rate (\$70 per credit hour)	Approximately 80% of in-state rate (\$73 per credit hour)	Approximately 80% of in-state rate (\$75 per credit hour)
EARLY COLLEGE IN-STATE (All AZ Counties except Navajo & Apache)	\$88 per credit hour	\$91 per credit hour	\$94 per credit hour
EARLY COLLEGE OUT-OF-STATE	\$88 per credit hour	\$91 per credit hour	\$94 per credit hour
SENIOR CITIZENS 60 years or older	50% of the applicable rate: In-District, In-State, or Out-of-State. (Does not apply to non-credit courses)		
BACHELOR COURSES (3XX & 4XX)	150% of the applicable In-State or Out-State rate. No discounts.		
CCP COURSES	50% of the applicable rate: In-District, In-State, or Out-of-State. (Does not apply to non-credit courses)		
SUMMER SESSION COURSES	50% of the applicable rate: In-District, In- State, or Out-of-State. (Does not apply to non-credit courses)	Summer course will be discounted 100%. Free tuition for In-District, In-State, or Out- of-State. (Does not apply to non-credit courses or Bachelor Courses)	
WICHE WUE	150% of the In-State rate		
REFUNDS FOR TUITION	100% through the second week of the semester. 100% if NPC cancels the class.		
SUMMER SESSION REFUNDS	100% through the first week of the semester. 100% if NPC cancels the class.		
SHORT-TERM COURSE REFUNDS	100% before the first day of class. 100% if NPC cancels the class.		

Notes:

*50% discounts are not to be combined

Bold items indicate a change from prior year

Request to Lease Copy Machine

Recommendation:

Staff recommends approval of a five-year lease to replace a copy machine from Konica Minolta. Lease includes 60 monthly payments of \$1,385.42 for a total of \$83,125.20.

Procurement Process and Budget Information:

Funds for the monthly payment for the remainder of FY2324 will be moved from other budgeted areas within the Printing and Duplicating (PAD) department. Payments for subsequent fiscal years will be included in the PAD operating budget.

Summary:

This is a five-year lease to own agreement that will cover the cost of the copier, maintenance, and supplies.

The current machine is over 10 years old and the manufacture stopped making replacement parts for this model in September 2023.





Page Management Agreement

APPLICATION NO

CONTRACT NO

All Copy Products, Inc. - 1635 W 13TH AVE - DENVER, CO 80204 - Phone 303.295.0741 - Fax 303.298.0102

This document is written in "plain English". The words "Customer" "you", and "your" refer to you, as the customer. The words, "ACP", "we", "us" and "our" refer to All Copy Products, Inc. or its successors and assigns.

Full Legal Name			Street Address		Suite No.
NORTHLAND PIONEER COLLEGE			PO BOX 610		
City	State	Zip	Phone	Fax	
HOLBROOK	AZ	86025	(800) 266-7845		
Billing Name (If different from above)			Billing Address		Suite No.
NORTHLAND PIONEER COLLEGE			PO BOX 610		
City	State	Zip	Email Invoices to:		
HOLBROOK	AZ	86025	accountspayable@npc.edu		
Equipment Location (If different from above)					

MAKE/MODEL NO./ACCESSORIES	QTY	SERIAL NO.	STARTING METER
See Schedule A			
Sourcwell Contract 030321-KON			

AGREEMENT TERMS		AGREEMENT PAYMENT AMOUNT		SECURITY DEPOSIT
Term in Months	<u>60</u> (mos.)	<u>60</u> Payments of	<u>\$1,385.42</u>	
		Agreement Payment Period is Monthly Unless Otherwise Indicated		(Plus Applicable Taxes)
Payment includes	<u>0</u> B&W images per month	Excess images billed	<u>@</u>	<u>\$0.009000</u> per B&W image
Payment includes	<u>0</u> Color images per month	Excess images billed	<u>@</u>	<u>\$0.034000</u> per Color image
Payment includes	<u> </u> scans per month	Excess images billed	<u>@</u>	<u> </u> per scan
All Secure Privacy Protection		Number of Devices:	<u>0</u> x <u>\$8.00</u>	per Device Per Month
Initials: Accept <input type="checkbox"/> Decline (applicable charges will be billed in addition to the Payment set forth above)				

END OF AGREEMENT OPTIONS: You will have the following options at the end of the original term, provided the Agreement has not terminated early and no event of default under the Agreement has occurred and is continuing. 1. Purchase the Equipment at Fair Market Value. 2. Renew the Agreement per Paragraph 1. 3. Return Equipment as provided in Paragraph 8.

This is a noncancelable/non-terminable agreement, meaning that this Agreement cannot be canceled or terminated. You acknowledge and agree that this Agreement consists of the terms and conditions set forth on the reverse side and on the following pages, and specifically include the attached (i) Prepaid Connected Services Addendum and the following Addendums (if box is checked): Government Contracting Addendum, Personal Guaranty Addendum, and Other: _____.

OWNER ACCEPTANCE

	All Copy Products, Inc.		
Dated	Owner	Signature	Title

CUSTOMER ACCEPTANCE

	NORTHLAND PIONEER COLLEGE	X	
Dated	Customer	Signature	Title
Federal Tax ID#	Print Name		

ALL COPY PRODUCTS PAGE MANAGEMENT AGREEMENT TERMS & CONDITIONS

- 1. AGREEMENT:** You agree to rent from us the personal property described under "MAKE/MODEL NO./ACCESSORIES" and as modified by supplements to this Page Management Agreement ("Agreement") signed by you and us (such property and any upgrades, replacements, repairs, and additions referred to as "Equipment") for business purposes only. You agree to all of the terms and conditions contained in this Agreement and any supplement, which together are a complete statement of our Agreement regarding the listed Equipment ("Agreement") and supersedes any purchase order or outstanding invoice. This Agreement may be modified only by written agreement and not by course of performance. This Agreement becomes valid upon the date it is accepted and signed by us ("Commencement Date") and continues thereafter for the number of consecutive months shown. As you will have possession of the Equipment from the date of its delivery, if we accept and sign this Agreement you will pay us interim rent for the period from the date the Equipment is delivered to you until the first billing date, as reasonably calculated by us based on the full periodic payment set forth on the first page hereto, plus applicable taxes ("Payment"), the number of days in that period and a month of 30 days. The term will be extended automatically for successive 12 month terms unless you send us written notice between ninety (90) and one hundred fifty (150) days before the end of any term of your intent to return the Equipment AND complete the return within 30 days of the end of term. Notice of your intent to return the Equipment must be sent by certified US mail to All Copy Products, Inc., 1635 W. 13th Ave., Denver, CO 80204, Attn: Contracts Distribution. If any provision of this Agreement is declared unenforceable, the other provisions herein shall remain in full force and effect. You authorize us to insert or correct missing information on this Agreement including your proper legal name, serial numbers and any other information describing the Equipment. You agree to provide updated annual and/or quarterly financial statements to us upon request. Your failure to sign the Delivery and Acceptance Form does not change or affect your obligation to lease or purchase and pay for Equipment pursuant to the terms of this Agreement or any other contract or agreement you may have entered into with us or your supplier. The original of this Agreement shall be that copy which bears your original signature, a facsimile of your original signature, or your electronic signature and which bears our original signature.
- 2. RENT:** Rent will be payable in installments, each in the amount of the Payment set forth on the face of this Agreement plus any applicable sales, use or property tax. If we pay any tax on your behalf, you agree to reimburse us promptly upon demand along with a processing fee. You will pay the security deposit on the date you sign this Agreement. Subsequent installments will be payable on the first day of each rental payment period shown beginning after the first rental payment period or otherwise agreed. We will have the right to apply all sums received from you to any amounts due and owing to us under the terms of this Agreement in our sole discretion.
- 3. MAINTENANCE AND SUPPLIES:** The charges established by this Agreement include payment for the use of the Equipment and accessories, maintenance by us (during normal business hours), inspection, parts replacement, and the following consumable parts and supplies: drums and cleaning material required for proper operation black toner, color toner, and developer ("Consumables"). If your use of consumable parts and supplies exceeds the typical use pattern (as determined by us) for these items by more than 10%, or should we determine in our sole discretion, that the items are being abused in any fashion, you agree to pay for such improper or excess use. Paper, media, and staples must be separately purchased by you. We may charge you a Supply Freight Fee to cover our costs of shipping/delivering supplies to you. We agree to provide initial prepaid connection services pursuant to the Prepaid Connected Services Addendum attached to this Agreement. We retain ownership of all Consumables until used or paid for by you. Upon termination or expiration of this Agreement, all unused Consumables will be immediately returned to us or purchased by you at the current price then in effect. Consumables do not include large format inks, print heads, maintenance kits and media.
- 4. SERVICE CALLS:** Service calls under this agreement will be performed during normal business hours at the installation address shown on the reverse side of this Agreement. Travel and labor time for service calls after normal business hours, on weekends and on holidays, if and when available, will be paid by Customer at the overtime ("Per Call") rates in effect at the time the service call is made. Customer agrees to promptly notify ACP of any requests for service, by contacting the ACP Service Department. During the performance of ACP's maintenance services, Customer agrees that ACP shall have the right to generate all copies/prints/faxes necessary to properly perform its service without being required to credit Customer's account. This Agreement does not include mileage on service calls for customers outside of ACP's normal geographic service area. Service performed after the termination, expiration or nonrenewal of this Agreement will be paid for by Customer on a "Per Call" basis at ACP's then published rates. All on-site service calls are billed at a one-hour minimum and 15-minute increments thereafter. All phone support calls are billed in 15-minute increments with a 15 minute minimum.
- 5. METER READINGS:** Upon the election by ACP, Customer agrees to allow the installation of ACP electronic meter collection tool to collect meters where applicable. If Customer refuses the use of the electronic meter tool at any time during the term of this agreement or any renewals, we may add an additional charge for the manual collection and entry of meters. If accurate meter readings are not provided, ACP reserves the right to estimate Customer's meter readings based upon previous meter readings and bill Customer based upon such estimates or send an ACP representative to visually inspect such meter readings, in which event Customer shall also pay ACP an additional charge for such site visit.
- 6. OWNERSHIP OF EQUIPMENT:** Until purchased and title transfers to you, if applicable, ACP shall retain ownership and title to the Equipment (excluding software). If purchased, and if any amounts are due and owing to us for such Equipment, you grant us a security interest in the Equipment until we are paid in full. You agree that we shall have the right to file a UCC-1 financing statement on the Equipment to secure the payment or return of the Equipment at the end of the lease term. You agree to keep the Equipment free and clear of all other liens, encumbrances and claims.
- 7. WARRANTY DISCLAIMER:** WE MAKE NO WARRANTY EXPRESS OR IMPLIED, INCLUDING THAT THE EQUIPMENT IS FIT FOR A PARTICULAR PURPOSE OR THAT THE EQUIPMENT IS MERCHANTABLE. YOU AGREE THAT YOU HAVE SELECTED EACH ITEM OF EQUIPMENT BASED UPON YOUR OWN JUDGMENT AND DISCLAIM ANY RELIANCE UPON ANY STATEMENTS OR REPRESENTATIONS MADE BY US.
- 8. LOCATION OF EQUIPMENT:** You will keep and use the Equipment only at your address shown above and you agree not to move it to another location without our prior written consent. At the end of the term of this Agreement (or any renewal term), you will return the Equipment to us at your expense, in retail resalable condition, full working order, and in complete repair, at a time, manner and location specified by us. You agree to allow us to inspect the Equipment at any time during normal business hours.
- 9. LOSS OR DAMAGE:** You are solely responsible for the risk of loss of, for any destruction of, or any damage to the Equipment. No such loss or damage relieves you from the payment obligations under this Agreement. You agree to promptly notify us in writing of any loss or damage, and agree to then pay to us the present value of the total of all unpaid rental payments for the full remaining rental term, plus the estimated fair market value of the Equipment at the end of the originally scheduled term, all discounted at two percent (2%) per year ("Present Value Rate"). Any proceeds of insurance will be paid to us and credited, at our option, against any loss or damage.
- 10. COLLATERAL PROTECTION AND INSURANCE:** You agree to keep the Equipment fully insured, at your cost, against all damage or loss and name us as loss payee in an amount not less than replacement cost of the Equipment until this Agreement is terminated. You also agree to secure, at your cost, a general public liability insurance policy from an insurance company acceptable to us and to include us as an additional insured on this policy. You agree to provide us certificates or other evidence of insurance acceptable to us. If you do not provide us with acceptable evidence of property damage insurance within 30 days after the Commencement Date of this Agreement, we may, at our sole discretion, either: 1) obtain insurance and you will pay for any insurance premium and related charges, or 2) we may charge you a monthly property damage surcharge of up to .0035 of the original Equipment cost as a result of our credit risk and administrative and other costs, as would be further described on a letter from us to you, and we may make a profit on either option. NOTHING IN THIS PARAGRAPH WILL RELIEVE YOU OF YOUR RESPONSIBILITY FOR DAMAGE AND LIABILITY INSURANCE COVERAGE ON THIS EQUIPMENT.
- 11. INDEMNITY:** We are not responsible for any loss or injuries of any kind caused by the installation or use of the Equipment. You agree to indemnify, hold us harmless and reimburse us for any loss incurred by us and to defend us against any claim for losses or injury caused by or related to the Equipment. This indemnification will continue after the expiration or termination of this Agreement.
- 12. TAXES AND FEES:** You agree to pay when invoiced all taxes (including personal property tax, interest, fines and penalties) and fees relating to this Agreement or the Equipment. If we pay any of the above for you, you agree to reimburse us and pay us a processing fee for each payment we make on your behalf. You also agree to pay us any filing fees prescribed by the Uniform Commercial Code or other law and reimburse us for all costs involved in completing this transaction. On the day the first payment is due, you agree to pay us a fee of \$125.00 to reimburse our expenses for preparing financing statements, other origination costs and all other ongoing administrative costs during the term of the Agreement. You further agree to pay us, on the day the first payment is due, a fee of up to \$200 to reimburse our expense for delivery and installation of the Equipment. You will indemnify us on an after-tax basis against the loss of any tax benefits anticipated at the commencement date arising out of your failures or omissions. We reserve the right to charge a fee upon termination of this Agreement either by trade-up, buy-out, or default. We may make a profit on any fees, estimated tax payments and other charges paid under this Agreement.
- 13. ASSIGNMENT:** YOU HAVE NO RIGHT TO SELL, TRANSFER, ASSIGN OR SUBLEASE THE EQUIPMENT OR THIS AGREEMENT. We may sell, assign, or transfer this Agreement without notice. You agree that if we sell, assign, or transfer this Agreement, the assignee will have the same rights and benefits but none of our obligations that we have under this Agreement, (i) the new owner will not be subject to any defenses, or set offs that you may have against us, and (ii) such assignee will not be responsible for our obligations under Paragraphs 3-5, 19 or under the Prepaid Connected Services Addendum, which obligations will remain our sole responsibility.
- 14. DEFAULT AND REMEDIES:** If you do not pay any rental payment or other sum due to us or another party when due or if you fail to perform any of your promises in the Agreement or any other agreement with us, you will be in default. If any part of a payment is late, you agree to pay a late charge of 15% of the payment which is late or if less, the maximum charge allowed by law. If you are ever in default, we may retain your security deposit and at our option, we can terminate or cancel this Agreement and you agree: (1) to pay all sums due under this Agreement; (2) to pay the unpaid balance of this Agreement discounted at six percent (6%); (3) to pay the amount of any purchase option, and if none is specified, 20% of the original Equipment cost which represents our anticipated residual value in the Equipment; and (4) to immediately return the Equipment, at your sole cost, to a location designated by us. We may recover interest on any unpaid balance at the rate of 8% per annum or the maximum permissible legal rate, whichever is greater. We may also use any of the remedies available under Article 2A of the Uniform Commercial Code as enacted in the state in which our principal office, or that of any assignee is located. If we refer this Agreement to an attorney for collection, you agree to pay our reasonable attorney's fees and actual court costs, regardless of whether any legal action is actually filed. If we have to take possession of the Equipment, you agree to pay the cost of repossession. The net proceeds of the sale of any repossessed Equipment will be credited against what you owe us under this Agreement. YOU AGREE THAT WE WILL NOT BE RESPONSIBLE TO PAY YOU ANY CONSEQUENTIAL OR INCIDENTAL DAMAGES FOR ANY DEFAULT BY US UNDER THIS AGREEMENT. You agree that any delay or failure to enforce our rights under this Agreement does not prevent us from enforcing any rights at a later time. It is further agreed that your rights and remedies are governed by this Agreement and you waive your rights under Article 2A (508-522) of the UCC.
- 15. SECURITY DEPOSIT:** If required by us, any security deposit posted by you is non-interest bearing and is to secure your performance under this Agreement. Any security deposit made may be applied by us to satisfy any amount owed by you, in which event you will promptly restore the security deposit to its full amount as set forth on the first page hereto. If all conditions herein are complied with and provided you have not ever been in default of this Agreement, the security deposit will be refunded to you after the return of the Equipment.
- 16. CONSENT TO LAW, JURISDICTION, AND VENUE:** This Agreement shall be deemed fully executed and performed in the state in which our (or, if we assign this Agreement, our assignee's) principal office is located, and shall be governed by and construed in accordance with such laws. You irrevocably agree that any judicial proceeding concerning this Agreement will be adjudicated in any court or courts in the state in which our (or, if we assign this Agreement, our assignee's) principal office is located, and you hereby waive transfer of venue. You agree to waive trial by jury in any action between you and us.
- 17. OVERAGES AND COST ADJUSTMENTS:** You agree to comply with any billing procedures designated by us, including notifying us of the meter reading at the end of each month. At the end of the first year of this Agreement and once each successive twelve-month period, we may increase your payment, and the excess image charge by a maximum of 15% of the existing charge.
- 18. UPGRADE/DOWNGRADE PROVISION:** AFTER INCEPTION OF THE AGREEMENT AND UPON YOUR REQUEST, WE MAY REVIEW YOUR IMAGE VOLUME AND PROPOSE OPTIONS FOR UPGRADING OR DOWNGRADING TO ACCOMMODATE YOUR NEEDS.
- 19. ALL SECURE:** Selection of the All Secure program will provide an authorized All Copy Products engineer to schedule a call either onsite or at our facility to use a set of enhanced passwords and data security measures to ensure your hard drives have added security protection. At the end of service or disposal of this unit ACP will sanitize and remove all data to US Department of Defense standard for security. If Equipment has been removed for the location noted on the first page, you must call ACP to initiate this service. Failure to request our engineer to perform these steps before any equipment leaves your office will negate the guarantees of the All Secure program. Equipment picked up by ACP will not require pre-scheduling and a proof of completion will be provided by ACP once the machine has been sanitized.
- 20. POSTAGE DEVICES:** Postage measurement devices referenced herein which are subject to a rental agreement between you and an authorized manufacturer (Postage Manufacturer), are not part of the Equipment and your use and the ownership of such devices will be governed exclusively by your rental agreement with the Postage Manufacturer. You will need to reference your rental agreement with the Postage Manufacturer for the term of, and your rights and obligations under the rental agreement. For your convenience, payments under this Agreement may include the rental amounts you owe the Postage Manufacturer under the rental agreement.



PREPAID CONNECTED SERVICES ADDENDUM

Customer Number
KM-1102116

Date
9/13/2023

See reverse for complete terms and conditions

[Back to Pricing Sheet](#)

S H I P T O	Company Name:			B I L L T O	Company Name:		
	NORTHLAND PIONEER COLLEGE				NORTHLAND PIONEER COLLEGE		
	Street Address:		Suite:		Street Address:		Suite:
	PO BOX 610				PO BOX 610		
	City:	State:	Zip:		City:	State:	Zip:
	HOLBROOK	AZ	86025		HOLBROOK	AZ	86025
	Main Phone #:		Main Fax		Main Phone #:		Main Fax #:
	(800) 266-7845				(800) 266-7845		-
	Key Operator Name:		Location:		Buyer's Name:		Title:
	Russell Kupfer				Russell Kupfer		Director of Financial Services
Key Operators Phone #:			Buyer's Phone #:		Buyer's Fax #:		
(928) 524-7381		-	(928) 524-7381				
Cross Street:		Office Hours:	County:		Office Hours:		
			-				

Equipment Covered

Print Controller
 Scanning
 PC Fax
 Software

Equipment Model / Serial #	Hours	Base/Hourly Rate	Total Cost	Mo Qtr. Yr.
Initial Install of equipment	4	\$125.00	\$0.00	1st 90 days
See Schedule A				
Total Charge:			NC	

NOTE: A network analysis form is required per each machine being delivered. Please fill out the attached Site Survey for each machine and return it to your ACP representative as soon as possible.

Comments:

Customer IT Contact Russell Kupfer
Email: russell.kupfer@npc.edu
Direct Dial: (928) 524-7381

Authorization

FM AUDIT AUTHORIZATION

Accepted
 Declined

All Copy Products, Inc. Prepaid Connected Services Addendum Terms and Conditions

1. **GENERAL:** All Copy Products, Inc. ("ACP") agrees to provide Prepaid Connected Services for the number of hours listed on this Addendum or for a period of 90 days whichever expires first. Upon completion of the initial Prepaid Connected Services Addendum, Customer (hereinafter "You" or "Your"), this Addendum may automatically renew pursuant to Section 4, below. Only the Equipment listed on this Addendum/order is covered by the Prepaid Connected Services Addendum and provides the service of our professional services engineer in connecting office equipment or other devices ("Equipment") to your computer or computer network, or building your computer network. The Addendum includes design consultation, software and hardware installation and telephone and/or on-site technical support. It is Your responsibility to perform all necessary backups on the personal computers ("PCs") or computer network ("Network") prior to actual installation or other services being performed. ACP bears no responsibility for any damage done to or information lost from Your PCs or Network. ACP will provide services under this Addendum during normal business hours, 8 AM to 5 PM, Monday through Friday, except holidays. Addendum services provided after normal business hours, on weekends or holidays, if available, will not be covered by this Addendum and will be billed at ACP's standard rates in effect at the time the service is performed.

2. **SCOPE OF WORK: Customer Responsibilities** – You will: allow ACP a to provide remote support connection to your PCs or Network via LogMeIn/Rescue; provide a tested network port near the connected device(s); provide a tested patch cable for the connected device(s); ensure Your IT staff or equivalent will be available onsite during the entire installation process; provide proper power and phone line; and have all workstations in good working condition with all software updates and service packs installed. and allow the installation of the ACP's electronic meter collection tool. If You have a third-party email server or FTP, it is Your responsibility to have the necessary ports open, by the date of installation, with Your host provider. **ACP Responsibilities** – ACP will contact Your designated IT staff member to perform necessary network discovery for determination of how to configure the connected Equipment; set up and pretest Your Equipment before delivery to Your location; deliver and configure the Equipment; connect Your Equipment to the PCs/Network via a remote and/or on-site session; train customer's IT staff member on PCs/Network server set up and configuration, workstation printer setup and configuration, and use of drivers. All information viewed by ACP personnel shall be considered confidential and may not be disclosed without consent by You unless ordered by law.

3. **TERM AND RENEWAL:** The Addendum shall become effective upon the delivery and acceptance of the Equipment. Unless terminated as set forth herein, upon expiration of the previous block of hours/time period, this Addendum shall automatically renew, for an additional block of time to be used within the next 12 month period,. If You desire not to renew the Addendum, You must give written notification to ACP of such decision (i) not less than five (5) days after receipt of a new invoice for a new block of prepaid connected service time, or (ii) prior to the next performance of connected services by ACP. If ACP provides any connected services, other than as part of the Prepaid Connected Services Addendum, such services shall be provided on a per call basis.

4. **BREACH OR DEFAULT:** If You do not pay all charges billed under the terms of this Addendum, promptly when due, or in the event of a breach of any other term of the Addendum by You, ACP may (a) refuse to service the device(s) until full remittance is made, (b) provide service on a per call basis, (c) require C.O.D. payment in full at the time of service at the current per call rates, and (d) take any and all actions as provided by law. Such remedies shall be cumulative, and the waiver by ACP of any one breach by You shall not deem a waiver by ACP of any other or subsequent breach. ACP reserves the right to withhold service or supplies if any charges due by You to ACP become past due, regardless of whether those charges are related to this Addendum. For purposes of this Addendum, "Per Call" means the full charge rates ACP charges to other customers who are not on the Prepaid Connected Service Addendum program.

5. **MISCELLANEOUS:** You understand and agree that ACP does not warrant results of the computer services provided and there are no warranties, expressed or implied, including but not limited to any warranties of merchantability or fitness for a particular purpose. When requested by You, ACP shall attempt to estimate the amount of time necessary to complete the requested computer services, then required. Customer specifically acknowledges and agrees that ACP is not responsible or accountable for improper, irregular or non-industry standard set up of Your computer network, system or personal computers. ACP is not responsible for computer services provided by a previous third party vendors, or for the age or functionality of Your computer hardware and/or software. You understand and agree that problems with or irregular set up of Your computer hardware and software could cause a delay in the performance or completion of the connected services and take more time to repair or resolve than estimated. You agree that in no event shall ACP be liable to You for any direct, indirect, special or consequential damages or lost profit rising out of or related to this Addendum, the performance of services or breach thereof.



Schedule A

Customer Address: **PO BOX 610HOLBROOK, AZ, 86025**

Customer Contact (Printed): **Russell Kupfer**

Mark the box if this order contains multiple ship to locations

Signature **X**

Date:

Equipment/Accessories	Serial Number	Location	Service & Supply Only (X)	Meter Read Contact Name	Meter Read Method of Contact (Email or Fax)	Meter Read Contact Info (Email Address or Fax Number)	Notes/ID #	Initial Meter Black	Initial Meter Color
Konica Minolta ACCURIOPRESS C4080		Northland Pioneer College=							
Konica Minolta ACCURIOPRO SECURE		Northland Pioneer College=							
Konica Minolta DF-713		Northland Pioneer College=							
DIAGNOSTIC POWER FILTER 120V/15A		Northland Pioneer College=							
Konica Minolta FS-532M		Northland Pioneer College=							
Konica Minolta GBC PUNCH G3		Northland Pioneer College=							
Konica Minolta IC-609		Northland Pioneer College=							
Konica Minolta LR5402C CUST TOWER LIGHT ASSEMBLY		Northland Pioneer College=							
Konica Minolta PF-707M		Northland Pioneer College=							
Konica Minolta RU-518M		Northland Pioneer College=							
Konica Minolta UK-220		Northland Pioneer College=							
Konica Production DIE,_3_Hole,_8mm		Northland Pioneer College=							
Konica Production DIE,_CombBind,_19H		Northland Pioneer College=							
Konica Production DIE,_Coil,_Rnd_43/44H		Northland Pioneer College=							
Konica Production Mount kit for PI-502		Northland Pioneer College=							
Konica Production Multi-Post Inserter		Northland Pioneer College=							
Konica Production Saddle Stitch Kit		Northland Pioneer College=							
DIAGNOSTIC PWRFILTER BLUETOOTH 120V/15A		Northland Pioneer College=							
DIAG PWRFILTER 208V/240V/30A W NTWRK HUB		Northland Pioneer College=							
SPECTRODENSITOMETER MYIRO		Northland Pioneer College=							
MK-737 MOUNT KIT FOR 3RD PARTY OPTIONS		Northland Pioneer College=							
BASIC PROFESSIONAL SERVICES - LEVEL 4		Northland Pioneer College=							



MAINTENANCE AGREEMENT

Account Executive:
George McClenahan

Date:
January 25, 2024

See reverse side for complete terms and conditions

1635 W 13TH AVE - DENVER, CO 80204 - Phone 303.295.0741 - Fax 303.298.0102

L O C A T I O N	Company Name:			Company Name:								
	NORTHLAND PIONEER COLLEGE			NORTHLAND PIONEER COLLEGE								
	Street Address:			Street Address:								
	PO BOX 610			PO BOX 610								
	City:	State:	Zip:	City:	State:	Zip:						
	HOLBROOK	AZ	86025	HOLBROOK	AZ	86025						
	Main Phone #:		Main Fax #:		Main Phone #:		Main Fax #:					
	(800) 266-7845				(800) 266-7845							
	Key Operator's Name:			Key Operator's Name:			Buyer's Name:			Title:		
	Russell Kupfer			Russell Kupfer			Russell Kupfer			Director of Financial Services		
Key Operator's Phone #:			Key Operator's Fax #:			Buyer's Phone #:			Buyer's Fax #:			
(928) 524-7381						(928) 524-7381						
Meter Read Contact Name		Meter Read Contact E-mail Address		Meter Read Contact Phone Number		Please direct invoices to						
Heather Perkins		Heather.perkins@npc.edu		(928) 524-7697		accountspayable@npc.edu						

Equipment Covered

Contract Term: **60** Months

Equipment Model & Serial Number	Beginning meter	Minimum billing	Minimum color prints per month	Minimum b&w prints per month	Minimum scans per month	Excess rates		
						color	b&w	scans
ACCURIOPRESS C4080		\$0.00	0	0		\$0.034	\$0.0090	

Note: See Schedule A for a complete list of equipment covered by this Agreement

Billing Cycle Preference in Advance (check one)	<input checked="" type="checkbox"/> Monthly	<input type="checkbox"/> Quarterly	<input type="checkbox"/> Semi-Annual	<input type="checkbox"/> Annual
Excess Print Billing Preferences (check one)	<input checked="" type="checkbox"/> Monthly	<input type="checkbox"/> Quarterly	<input type="checkbox"/> Semi-Annual	
Supplies Inclusive (check one)	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No		

Comments:
Sourcewell Contract 030321-KON Staples included
T & C's follow Sourcewell contract

Authorization

Authorized Signature: **X** _____ Date: _____

Print Name: _____ Title: _____

All Copy Representative: George McClenahan Date: 1/25/2024

TERMS AND CONDITIONS

1. **GENERAL SCOPE OF COVERAGE:** In consideration for the payment by Customer of the maintenance charges set forth herein, except as provided herein, All Copy Products, Inc. ("ACP") shall provide all labor, parts and materials (except paper, staples and freight) required for the maintenance and minor repair of the equipment, set forth on the reverse side hereof ("Equipment"), the need for which arises from the Customer's normal, commercial use of the equipment. Damage to the equipment or components arising out of misuse, neglect, or causes beyond ACP's reasonable control are not covered by this Agreement.
2. **MAINTENANCE AND SUPPLIES:** The charges established by this Agreement include payment for the use of the Equipment and accessories, maintenance by us (during normal business hours), inspection, parts replacement, and the following consumable parts and supplies: drums and cleaning material required for proper operation black toner, color toner, and developer ("Consumables"). Paper, media, and staples must be separately purchased by you. We may charge you a Supply Freight Fee to cover our costs of shipping/delivering supplies to you. We agree to provide initial prepaid connection services pursuant to the Prepaid Connected Services Addendum attached to this Agreement. We retain ownership of all Consumables until used or paid for by you. Upon termination or expiration of this Agreement, all unused Consumables will be immediately returned to us or purchased by you at the current price then in effect. Consumables do not include large format inks, print heads, maintenance kits and media.
3. **SERVICE CALLS:** Service calls under this agreement will be performed during normal business hours at the installation address shown on the reverse side of this Agreement. Travel and labor time for service calls after normal business hours, on weekends and on holidays, if and when available, will be paid by Customer at the overtime ("Per Call") rates in effect at the time the service call is made. Customer agrees to promptly notify ACP of any requests for service, by contacting the ACP Service Department. During the performance of ACP's maintenance services, Customer agrees that ACP shall have the right to generate all copies/prints/faxes necessary to properly perform its service without being required to credit Customer's account. This Agreement does not include mileage on service calls for customers outside of ACP's normal geographic service area. Service performed after the termination, expiration or nonrenewal of this Agreement will be paid for by Customer on a "Per Call" basis at ACP's then published rates. All on-site service calls are billed at a one-hour minimum and 15 minute increments thereafter. All phone support calls are billed in 15 minute increments with a 15 minute minimum.
4. **CHARGES:** The initial charge for maintenance under this Agreement shall be the amount set forth on the reverse side hereof. The maintenance charge may be changed annually to the then effective ACP rates. Customer agrees to pay the total of all charges for maintenance during the initial term and any renewal term within 10 days of the due date or of the date on which ACP invoices Customer for such charges, whichever is earlier. You agree that ACP shall have the right to withhold service or supplies if any charges due by You to ACP become past due, regardless of whether those charges are related to this Agreement or the Equipment covered by this Agreement. Customer understands that alterations, attachments, or specification changes to the Equipment may require an increase in maintenance charges and agrees to pay such charges promptly when due. ACP reserves the right to charge a processing/handling fee. Labor for the installation of the memory upgrades or other upgrades and enhancements, or parts and supplies not provided by ACP, are not covered by this Agreement and will be installed on a "Per Call" basis at ACP's then published rates. Customer further agrees to pay all taxes will apply.
5. **METER READINGS:** Upon the election by ACP, Customer agrees to allow the installation of ACP electronic meter collection tool to collect meters where applicable. If Customer refuses the use of the electronic meter tool at any time during the term of this agreement or any renewals, we may add an additional charge for the manual collection and entry of meters. Customer agrees to provide ACP true and accurate meter readings monthly and in any reasonable manner requested by ACP. If accurate meter readings are not provided, ACP reserves the right to estimate Customer's meter readings based upon previous meter readings and bill Customer based upon such estimates or send an ACP representative to visually inspect such meter readings, in which event Customer shall also pay ACP an additional charge for such site visit.
6. **RECONDITIONING:** In the event the Equipment cannot be properly or efficiently maintained by ACP, due to the age or condition of the Equipment, to perform on a reasonably consistent and good quality basis, Customer acknowledge and agrees that Customer's Equipment may need to be replaced or reconditioned. When, in its sole discretion, ACP determines reconditioning is necessary to keep the Equipment in good working condition, ACP will submit to Customer, an estimate of the reconditioning costs which will be in addition to the regular charge payable under this Agreement. If the Customer does not authorize such reconditioning recommended by ACP, ACP shall have the right to discontinue service of the Equipment, terminate this Agreement, and/or refund the unused portion of the maintenance charge, if any, or give notice of its intention not to renew this Agreement upon its expiration. Thereafter, service will be available on a "Per Call" basis at ACP's published rates.
7. **TERM, TERMINATION AND RENEWAL:** This agreement shall become effective upon the execution of this Agreement by Customer and ACP, and shall continue for a minimum of 48 months, or the time period specified on the first page of this Agreement, if different, or shall continue until Customer has generated the maximum number of copies/prints/faxes shown on the reverse side, whichever occurs first. This agreement shall automatically renew for successive similar periods or the maximum number of copies/prints/faxes unless written notice is received by the non-terminating party 30 days prior to the expiration date, as extended, or approximately 30 days prior to the expected generation of the maximum number of copies/prints/faxes, as extended. ACP reserves the right to modify the maximum number of copies/prints/faxes in any renewal in a good faith attempt to approximate the number of copies/prints/faxes that Customer would be expected to generate during the renewal period. Notice of the election not to renew this Agreement, shall be sent by certified mail, by the terminating party to the non-terminating party, at Customer's address set forth on the first page of this Agreement, or to All Copy Products, Inc., 1635 W. 13th Ave., Denver, CO 80204, Attn: Contracts Distribution.. Notwithstanding anything to the contrary, ACP may terminate this Agreement at any time by regular mailed noticed to Customer in the event (a) the Equipment is modified, damaged, altered, serviced by personnel other than those employed by ACP, or if parts, supplies, accessories or components not authorized by ACP are fitted to or used in the Equipment; (b) if the Customer uses supplies other than ACP supplies and such supplies are defective or not acceptable for use in the Equipment and cause abnormally frequent service calls or service problems, or (c) that the continued performance of this Agreement by ACP become inadvisable or imprudent, in ACP's sole discretion, due to the age and condition of the equipment, or otherwise. If there is a change of more than 10% in your volume of copies or a change in the equipment/models used by you, you agree that your cost per copy may be adjusted by ACP to the current ACP cost per copy for the new mix of equipment/models. All other terms of the contract will remain in effect.
8. **PRORATION AND TRANSFERS:** If the Equipment is upgraded with equipment purchased from ACP, any unused portion of pre-paid charges, if any, may be prorated and applied toward a service program for the new equipment. This Agreement may not be assigned by the Customer without ACP prior written consent. Customer specifically agrees that this Agreement shall not terminate upon Customer's election to sell, transfer or remove from service any Equipment covered by this Agreement, unless ACP agrees, in its sole discretion and in writing, to terminate this Agreement prior to such sale, transfer or removal from service. ACP may sell, assign or transfer this Agreement without notice.
9. **MISCELLANEOUS:** ACP expressly disclaims any duty as an insurer of the Equipment herein and Customer shall pay for all costs or repair and parts or replacement of the equipment made necessary by any casualty, theft, or negligent act of Customer or Customer's Agents. Customer agrees to provide reasonable space and proper and sufficient electrical power as specified or required for each piece of Equipment. ACP's technicians must be able to access the Equipment from all sides. Neither Equipment relocation by ACP nor service required by a customer's self-move of the Equipment is covered under this Agreement This Agreement represents the entire Agreement between the parties and supersedes all prior oral and written proposals. You agree to pay all attorneys fees and costs incurred by ACP in the enforcement of ACP's rights and remedies under this Agreement, whether or not legal action is instituted. In the event any amounts required to be paid by Customer under this Agreement are not paid when due. You agree to pay to ACP a finance charge equivalent to 1.5% per month (18% per annum) on all outstanding unpaid amounts. This Agreement shall be governed by and construed according to the laws of the State of Colorado, and the jurisdiction and venue for any legal action shall be in the City and County of Denver, Colorado.

Request to Accept the Financial Audit for Fiscal Year Ended June 30, 2023

Recommendation:

Staff recommends accepting the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023. This report focuses on the financial audit and financial condition of the college. The audit opinion for this report is “unmodified,”.

Summary:

NPC issues two separate audit reports - the Annual Comprehensive Financial Report (ACFR) and the Single Audit. Both audits are conducted by the Arizona Auditor General (AG). The ACFR will be reviewed with the District Governing Board this month and the Single Audit report will be available at a later date. The ACFR was distributed electronically to the District Governing Board by the AG and is available on their website at <https://www.azauditor.gov>.

The audited financial statements for the Northeast Arizona Training Center and the NPC Friends and Family are incorporated into the ACFR; both entities received a “clean” audit and were reviewed with the District Governing Board on October 17, 2023.

The ACFR will be submitted to the Government Finance Officers Association (GFOA) to be evaluated for the Certificate of Achievement for Excellence in Financial Reporting for the ninth consecutive year. It will also be submitted to the US Department of Education by March 31, 2024 and submitted to other external partners and the NPC Audit Committee.

Preparing for the audit and the issuance of the financial statements is a large annual undertaking, but what really makes the audit successful year after year is the daily commitment of all college departments and divisions to the internal controls and processes carefully put in place to ensure accuracy, efficiency and accountability. Numerous individuals from various departments and divisions worked on the audit and the related reports and all deserve a heartfelt thanks: Business Office, Technology Advancement and Support, Financial Aid, Human Resources/Payroll, Records & Registration, Marketing, the Instructional Division and the President.

College staff also acknowledges the contribution of the Office of the Arizona Auditor General. They play an important role in the audit and continue to provide excellent professional work. We appreciate the working relationship we have with all members of the Auditor General’s staff.





ANNUAL COMPREHENSIVE FINANCIAL REPORT

YEAR ENDED JUNE 30, 2023



Northland Pioneer College



Northland Pioneer College

Navajo County Community College District

Holbrook, AZ

Annual Comprehensive Financial Report
Year Ended June 30, 2023

Prepared by the NPC District Financial Services Office



Northland Pioneer College

INTRODUCTORY SECTION

Navajo County Community College District
 (Northland Pioneer College)
 Annual Comprehensive Financial Report
 June 30, 2023

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December 5, 2023

Greetings,

Northland Pioneer College (NPC) is celebrating our fiftieth anniversary this academic year. At the conclusion of our commencement ceremony in May, we will be able to look back on fifty years of graduates who have impacted their families and communities with the education they received at NPC. Over those fifty years there have been many changes, but our mission to, “provide educational excellence that is affordable and accessible for the enrichment of communities across northeastern Arizona” has not waived, and we continue to invest in our college and students to ensure our next fifty years.

The enrollment at NPC is currently growing, after several years of decline. This is due to a strong community response to our new programs and outreach efforts including our first bachelor’s degree, the Bachelor’s in Early Childhood Education which will begin in January 2024.

In the spring of 2023, our college made a strategic investment in a new student information system that will make it easier for students to apply, register, and transact business with the college. The new system replaces a platform that was over twenty years old and no longer met the needs of our students, faculty, and staff. Over the next few years, this investment will not only improve student services, it will also give the college better data to make decisions and make necessary adjustments.

As we begin to work on our 2025-2030 strategic plan from this legacy, we recognize our role in enhancing the economic development of the region and providing the most relevant training possible for our students. We will build on traditional strengths such as healthcare and welding, and develop new areas such as a revamped Energy and Industrial Technology program. We will continue to build our community partnerships, like our partnership with the Northern Arizona Council of Governments (NACOG) which brought a new Head Start childcare facility to our campus in Winslow. Additionally, we will continue to listen to the community and work alongside our partners to help improve lives throughout the district.

NPC began to issue an Annual Comprehensive Financial Report (ACFR) nine years ago to supplement the basic financial statements prepared by staff and audited by the Arizona Auditor General. Every ACFR since has been or is expected to be recognized by the Government Finance Officers Association of the United States and Canada (GFOA) with Certificates of Achievement for Excellence in Financial Reporting, the highest form of recognition in the area of governmental accounting and financial reporting. This ACFR continues those high standards, demonstrating NPC’s proper management of those public funds through transparent financial reporting.

It is an honor to serve at NPC, and I hope that you are as excited as I am about what the future holds for our college and northeastern Arizona.

Sincerely,



Dr. Chato Hazelbaker, Ed.D.
President, Northland Pioneer College

December 5, 2023

To the Citizens and District Governing Board of the Navajo County Community College District:

We are pleased to provide you with the Annual Comprehensive Financial Report of the Navajo County Community College District (also referred to as Northland Pioneer College, NPC, or the District), for the fiscal year ended June 30, 2023.

Arizona Revised Statutes requires community college districts to prepare annual financial statements and for those financial statements to be audited. The Arizona Auditor General audited the District's financial statements for the fiscal year ended June 30, 2023 and issued an unmodified opinion, indicating they believe the financial statements were fairly presented. See Independent Auditors' Report on page 13.

The responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures rests, with the District's management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of the operations of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

Management is responsible for establishing and maintaining internal controls designed to ensure that assets are protected from loss, theft, or misuse, and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP). The District's framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement so that the cost of the internal controls does not outweigh the benefits.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Auditors' Report and provides a narrative overview and analysis of the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

REPORTING ENTITY

The District is an independent reporting entity based on the criteria established by Generally Accepted Accounting Principles (GAAP) and the Governmental Accounting Standards Board (GASB). In accordance with GASB Statement No. 14, 39 and 61, the financial reporting entity consists of a primary government and two component units, NPC Friends & Family and Northeast Arizona Training Center (NATC). The District is a primary government because it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state and local governments. The financial activity of NPC Friends & Family and NATC are discretely presented as component units of the District. The District is not included in any other governmental financial reporting entity.

INSTITUTIONAL PROFILE

The District is a comprehensive community college providing services in northeast Arizona. It offers postsecondary degrees in over 65 occupational programs and specialty areas of study and offers lower division general education courses that are transferrable to a university for a degree. It has one of the lowest tuition rates in the state.

Northland Pioneer College provides educational excellence that is affordable and accessible for the enrichment of communities across northeastern Arizona.

As a political subdivision of the State of Arizona, the District is subject to the oversight of its Governing Board which is comprised of five elected members representing each of the five districts of Navajo County. These members are elected for six-year terms on a staggered basis. The District's Governing Board is granted full authority by the Arizona Revised Statutes to manage the business and educational needs of the District. The administrative staff of the District, led by the President, is responsible for the operation and administration of all District functions.

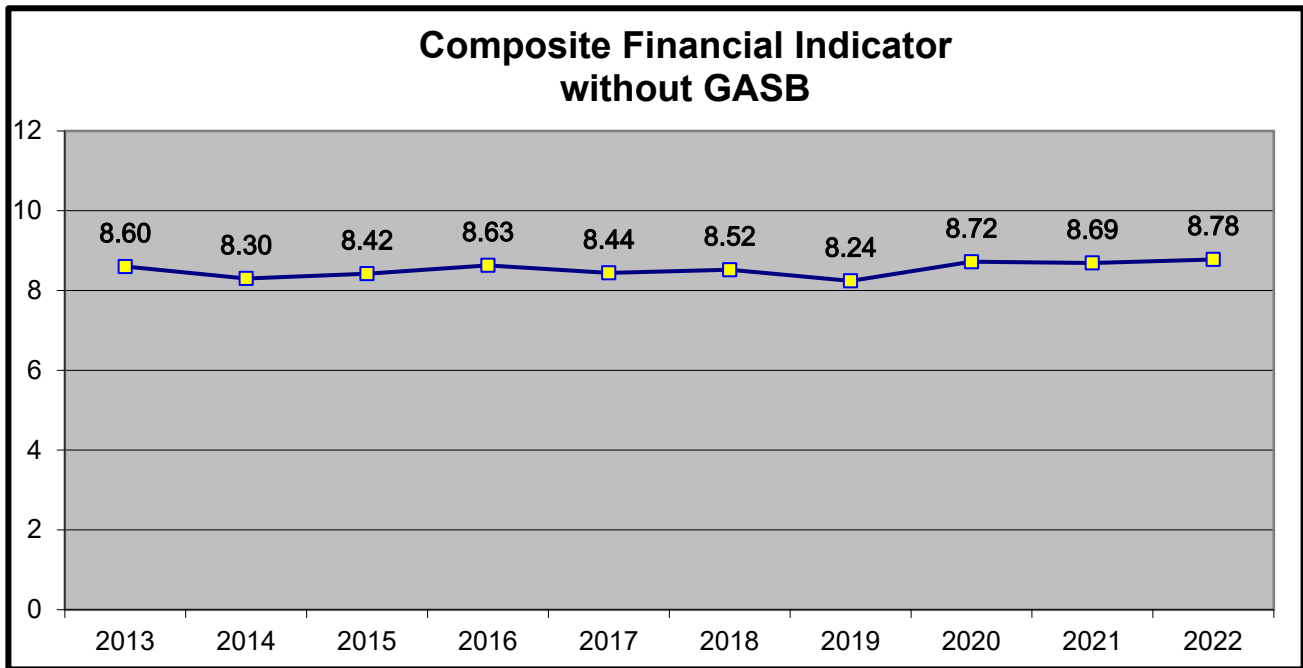
History and Service Area – Established in 1972, the District first enrolled students starting with the fall semester of 1974. The District serves Navajo County as well as Apache County, which it does via an Intergovernmental Agreement. The combined service area is 21,158 square miles with a 2021 U.S. Census Bureau population of 173,770. The Navajo, Hopi, and White Mountain Apache Indian Reservations occupy more than 66 percent of the total land in the District's service area and account for 60 percent of the area's population.

Campuses are located within four of the largest Navajo County communities of Holbrook, Show Low, Snowflake/Taylor and Winslow. Five center locations are located in Keams Canyon (Hopi), Kayenta, St. Johns, Springerville/Eager and Whiteriver. Central District Offices are located on the Holbrook campus.

Staff and Student Demographics – Enrollment for the District decreased slightly with fall of 2022 being 2 percent lower than fall of 2021. Of the 2,740 headcount, approximately 89 percent of students were in-state and 60 percent (or 1,621) were 19 years of age and younger. Sixty one percent of our students were racial/ethnic minorities and 64 percent were females. Full time students made up only 19 percent of the unduplicated headcount while the remaining 81 percent were part time attendees. The full-time student equivalent per faculty is 7.17 down from 8.08 the year before, besides overall declining enrollment the pandemic continued to have a significant impact on this ratio. The average class size increased to 14 from 13 the year before due to a reduction in the number of classes being held.

Accreditation – In order to award college degrees and certificates, institutions of higher education must be evaluated by a nationally recognized accrediting agency. The Higher Learning Commission (HLC) is an institutional accreditor charged with evaluating the District to ensure its students of an up-to-date, nationally recognized and accredited educational experience. The District underwent various accreditation activities from HLC following a 10-year Open Pathway cycle. This cycle consisted of a holistic review, federal compliance, and multi-day onsite visits. Although the District was required to submit an interim report focusing on integrated strategic planning to address the one criterion with a concern following its 2019 comprehensive evaluation, the HLC continued the accreditation of Northland Pioneer College with the next Reaffirmation of Accreditation in 2029-30. The District submitted the interim report in December 2021 and received the analysis results from HLC with no additional report to submit. Nonetheless, HLC expects that further organizational attention is required in integrated strategic planning so that improvements in this area would be observable by 2024 at Year 4 of the 10-year Assurance Review cycle.

Accreditation Financial Ratios – On an annual basis the HLC requires member institutions to provide financial information. The information is used to calculate a Composite Financial Index (CFI) made up of four financial ratios, each one weighted differently. The CFI evaluates an institution's financial health; a CFI of 1.1 or higher indicates adequate financial health and requires no HLC review. The District's composite ratio for the years 2013 to 2022 was greater than 8.0. In 2015, the HLC requested the CFI be calculated with and without the new accounting and financial reporting guidelines for pensions adopted in 2015. The HLC recognized it would have a significant impact to the financials and related indicators. The District's 2022 CFI including pensions was 8.94 and excluding pensions was 8.78. The chart below indicates the CFI excluding pensions for 2022.



REGIONAL ECONOMIC OUTLOOK

Navajo and Apache Counties continue to struggle in spite of other signs of state and national recovery according to the Federal Reserve Economic Data (FRED), which uses the Bureau of Labor Statistics data as its source. Arizona’s unemployment rate for August 2023 was 3.8 percent which is slightly higher than it was a year ago when it was 3.5 percent. The national unemployed rate of 3.8 percent for August 2023 is up from 3.7 percent the year before. In Navajo County, unemployment was 6.3 percent in August 2023, which is higher than the national, state rates and the prior year of 5.9 percent. For Apache County, the unemployment rate is even higher at 8.1 percent for August 2023, which is a decrease compared to the year before of 9.4 percent.

The District uses full time student equivalents to evaluate student enrollment, which increased when comparing fall 2022 to fall 2021. This is in line with enrollment figures tracked by the National Student Clearinghouse Research Center which shows an enrollment increase of 0.4 percent for fall 2022.

FINANCIAL POLICIES

The District adopted the *Cash Reserve Policy* and the *Future Capital Reserve Policy* in prior years and they had a significant impact on current financials. The *Cash Reserve Policy* recognizes the importance of maintaining adequate reserves in order to ensure financial and operational stability and requires the College to maintain unallocated cash levels equal to at least one (1) year of budgeted expenses. The *Future Capital Reserve Policy* recognizes the importance of maintaining adequate reserves to ensure future capital financial resources and to reduce the cost of capital acquisitions. These policies result in \$35 to \$50 million set aside for financial stability.

CURRENT MAJOR INITIATIVES

Employee recruiting and retention remains a high priority for the District as it deals with employee turnover and retirements. To help address this issue, the Human Resource department has undergone a restructuring to better align functional duties with hiring of additional staff. The District partnered with a search firm and as a result of that partnership was able to fill two key executive leadership rolls. The rolls

of Chief Information Officer and Chief Human Resources Officer have been filled subsequent to the date of these financial statements.

Construction of two new facilities are completed and operational:

- The Skills Center at the White Mountain Campus was completed in the fall of 2023. This facility will house state of the art Construction, Welding, Auto and Energy programs as well as the Facilities Department. Students previously taking classes in off-campus facilities in Show Low will be attending classes in the Center starting fall 2023 and will benefit from accessing all on-campus student services.
- The Head Start facilities at the Little Colorado Campus in Winslow was completed in the fall of 2023. The facilities will be used by students and the local community for their childcare needs. It will also provide students enrolled in the Early Childhood program to gain practical experience in working with children to meet the needs of their degree.

UPCOMING MAJOR INITIATIVES

The Enterprise Resource Planning (ERP) system used by the District is in the process of being replaced. The District, in collaboration with another Arizona Community College, issued a request for proposal in Fall 2022 for possible options. A new ERP system was chosen in June 2023. Implementation of the new ERP is expected to begin in December 2023 and take approximately 30 months to fully implement. The current ERP has not been able to keep pace with the District's needs and as a result numerous software packages have been purchased to enhance it, making it extremely difficult to manage multiple systems since they are not fully integrated with limited resources. The new ERP is expected to meet the current and future needs of the District.

Last year the District received a Title III grant, "A Relational Model for Student Success", that provides funding of \$1.6 million over 5 years to help implement five initiatives that will make information easier to find and navigate for students, create five virtual One-Stop Centers that will allow students to engage face to face with support staff, train in and implement a Relational Advising model, Create and establish Learning Communities for students, and implement programs for Native American students success.

In the 2021 Arizona legislature session, community college districts were given authority to offer 4-year degrees. In September 2023 the District was approved to offer as its first degree, a Bachelors of Applied Science in Early Childhood Education. Classes for the new program will be offered in Spring 2024. Planning for other 4-year degrees are also in progress.

In the fall of 2023 the District, with the approval from the Governing Board of Directors, began the process of designing the remodel of the Goldwater building on the White Mountain Campus and the remodel of the Ruby Hill and Blunk buildings located on the Little Colorado Campus. These remodels will allow more space for growing programs and for a more fluid student experience related to registration, advisement, and financial aid that will support the one-stop-shop model that has been implemented during the past few years.

FINANCIAL INFORMATION

Effective management of the District's funds through internal controls, budgetary controls, cash management, financial policies and fiscal reporting comprises the District's responsibilities for stewardship, safeguarding of assets, and accountability of resource providers. Additional information relating to the District's financial management can be found in the statistical section towards the end of this report.

Internal Control – The District is responsible for establishing and maintaining a system of internal controls. Internal controls are designed to ensure reasonable, but not absolute, assurance that the assets of the District are protected from loss, theft or misuse and that the accounting records used to prepare the financial statements are reliable and conform to generally accepted accounting principles (GAAP). The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived from that control element, and that the evaluation of costs and benefits requires estimates and judgments from management. All internal control evaluations occur within the above framework. The District believes the internal control structure adequately safeguards assets and provides reasonable assurance of proper recording of financial transactions.

Budgetary Controls – The District engages in an annual financial planning cycle that begins with the strategic planning process. The current strategic initiatives identify the strategic direction of the District in support of its mission and vision. They include increasing enrollment, improving student outcomes and improving college sustainability. These are monitored and updated and involve all levels of the organization. The District maintains budgetary controls in the form of detailed balanced budgets and budget transfer restrictions by fund, department and account. On a monthly basis, management presents various financial reports to the District Governing Board including a report of revenues, expenditures and budgets by fund, a report on property tax receipts, cash flow position, and a narrative discussing budget deviations by fund. The objective of these budgetary controls is to ensure compliance with the annual budget and to fulfill the requirements of the District Governing Board’s monitoring reports.

The District complies with Arizona Revised Statutes requiring that a report of the District’s adopted budget be published annually based on the prescribed format established by the Arizona Auditor General. The District also complies with the Arizona Revised Statutes regarding Truth in Taxation Notice and Hearing when the District’s primary property tax levy is greater than the amount levied in the preceding year.

The District also demonstrates compliance by issuance of an annual budgeted expenditure limitation report that is examined by the Arizona Auditor General. The expenditure limitation calculation determines the maximum allowable expenditure supported by local revenues.

Cash Management – The District is governed by the Arizona Revised Statutes relating to overall investment of public funds. The fiduciary responsibility for such investments is entrusted to the District Governing Board and facilitated through the Vice President of Administrative Services. The District invests unrestricted funds in a prudent, conservative, and secure manner for the highest available yield, given cash flow constraints, as prescribed by the Arizona Revised Statutes. The principal investment vehicles used during the fiscal year were the Navajo County Treasurer’s investment pool and the Local Government Investment Pool (LGIP) managed by the Arizona State Treasurer. Both have provided the District with safe liquid investments.

Financial Reporting – The District has an automated financial accounting system that captures all financial transactions to prepare the audited financial statements, data for the ACFR, and to develop internal management reports for decision-making needs and to aid in the allocation of resources.

The ACFR for the District was formulated with data from several sources including District records and the Navajo County Finance, Treasurer’s and Assessor’s Offices. These statements present information on the financial condition of the District and whether resources were adequate to cover the costs of providing services during the reporting period. The District’s ACFR is distributed to the District Governing Board and administrators, the State legislature, Federal and State agencies, and financial institutions as well as others throughout the general public.

INDEPENDENT AUDIT

The District is audited by the Arizona Auditor General. The audit determines if the financial statements are free of material misstatements and ensures compliance with the Arizona Revised Statutes that require an annual audit of the District's financial statements. The Independent Auditors' Report is included in the financial section of this ACFR. The District received an unmodified opinion for the fiscal year ended June 30, 2023.

The District's component units, NPC Friends & Family and NATC, are audited by a local CPA. Both component units received unmodified opinions for the fiscal year ended June 30, 2023.

ACKNOWLEDGEMENTS

We express our appreciation to all those who assisted and contributed to the preparation of this report. Our deepest gratitude goes to the dedicated staff in the Business Office. We also express our appreciation to the Arizona Auditor General and the Navajo County Finance, Treasurer's and Assessor's Offices for their assistance with this report. Lastly, we thank the members of the District Governing Board and the President for their guidance and support in maintaining the financial stability of the District.

Respectfully submitted,

Maderia J. Ellison
Vice President for Administrative Services/CFO

Russell Kupfer
Director of Financial Services

Scott Flake
Controller

PRINCIPAL OFFICERS

As of June 30, 2023

DISTRICT GOVERNING BOARD

Ms. Kristine Laughter, District 1

Mr. Elias Jouen, District 2

Mr. Frank Lucero, District 3

Mr. Everett Robinson, District 4

Mr. Derrick Leslie, District 5

PRESIDENT'S CABINET

Chato Hazelbaker, President

Dr. Michael Solomonson, Vice President for Learning & Student Services

Maderia J. Ellison, Vice President for Administrative Services, Chief Financial Officer

Judy Yip-Reyes, Director for Institutional Effectiveness

Michael Jacob, Associate Vice President and Chief Information Officer

Christine Schaefer, Associate Vice President of Human Resources

Navajo County Taxpayers

Navajo County Community College District Governing Board (Northland Pioneer College)





MISSION

Northland Pioneer College provides educational excellence that is affordable and accessible for the enrichment of communities across northeastern Arizona.

VISION

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.

VALUES

NPC upholds the following Values

- Integrity
- Inclusion
- Adaptability
- Civility
- Access

Read more at www.npc.edu/mission-vision-values.



Northland Pioneer College

FINANCIAL SECTION



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

Independent auditors' report

Members of the Arizona State Legislature

The Governing Board of
Navajo County Community College District

Report on the audit of the financial statements

Opinions

We have audited the accompanying financial statements of the business-type activities and discretely presented component units of the Navajo County Community College District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and discretely presented component units of the District as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with U.S. generally accepted accounting principles.

We did not audit the financial statements of the discretely presented component units. Those statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, is based solely on the other auditors' reports.

Basis for opinions

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the U.S. Comptroller General. Our responsibilities under those standards are further described in the auditors' responsibilities for the audit of the financial statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The other auditors did not audit the discretely presented component units' financial statements in accordance with *Government Auditing Standards*.

Emphasis of matter

As discussed in Note 1 to the financial statements, for the year ended June 30, 2023, the District adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 96, *Subscription Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

Management's responsibilities for the financial statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

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

- Exercise professional 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 the District's internal control. Accordingly, we express no such opinion.
- 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 the District'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 audit's planned scope and timing, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required supplementary information

U.S. generally accepted accounting principles require that the management's discussion and analysis on pages 16 through 22, schedule of the District's proportionate share of the net pension liability on page 51, and schedule of District pension contributions on page 52 be presented to supplement the basic financial statements. Such information is management's responsibility and, although not a part of the basic

financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other information

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

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

Other reporting required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we will issue our report on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters at a future date. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

December 5, 2023

Navajo County Community College District
(Northland Pioneer College)
Management's Discussion and Analysis
Year Ended June 30, 2023

Our discussion and analysis of the District's financial performance provides an overview of the District's financial activities for the year ended June 30, 2023. Please read it in conjunction with the transmittal letter which precedes this section and the District's basic financial statements, which immediately follow.

Basic Financial Statements

The District's annual financial statements are presented in accordance with U.S. generally accepted accounting principles prescribed by the Governmental Accounting Standards Board (GASB), the authoritative body for establishing Generally Accepted Accounting Principles (GAAP) for state and local governments, including public institutions of higher education. These standards permit public colleges and universities to use the guidance for special-purpose governments engaged in business-type activities. The standards allow for the presentation of the District's financial activity in a consolidated, single-column, entity-wide format. This format is similar to the type of financial statements typical of a business enterprise or not-for-profit organization. The basic financial statements consist of the following:

The *Statement of Net Position* reflects the District's financial position on June 30, 2023. It shows the various assets owned or controlled, deferred outflows of resources, related liabilities and other obligations, deferred inflows of resources and the various categories of net position. Net position is an accounting concept defined as total assets plus deferred outflows of resources, less total liabilities and deferred inflows of resources, and as such, represents institutional equity or ownership in the District's total assets.

The *Statement of Revenues, Expenses, and Changes in Net Position* reflects the results of operations and other changes for the year ending June 30, 2023. It shows the various revenues and expenses, both operating and nonoperating, reconciling the beginning net position amount to the ending net position amount, which is shown on the *Statement of Net Position* described above.

The *Statement of Cash Flows* reflects the inflows and outflows of cash and cash equivalents for the year ending June 30, 2023. It shows the various cash activities by type, reconciling the beginning cash and cash equivalents amount to the ending cash and cash equivalents amount, which is shown on the *Statement of Net Position* described above. In addition, this statement reconciles cash flows from operating activities to operating loss on the *Statement of Revenues, Expenses, and Changes in Net Position* described above.

Financial Highlights and Analysis

Consistent with its mission, the District provides, supports and promotes lifelong learning. Major funding sources supporting all functions include property taxes, state appropriations, government grants and contracts, and tuition and fees. The District may exercise primary and secondary property tax levy authority for the generation of funds used for operating, capital equipment, and debt retirement purposes.

The condensed financial information below highlights the main categories of the *Statement of Net Position*. Assets are distinguished as either current or noncurrent. Current assets are resources available to meet the District's operating needs. Other liabilities are made up of accounts payable, unearned revenues, and accrued payroll and employee benefits. Net position is divided into three categories reflecting the broad characteristics of institutional equity in the assets of the District. In addition to the District's capital assets, the District holds resources that external parties have restricted for specific

Navajo County Community College District
(Northland Pioneer College)
Management's Discussion and Analysis
Year Ended June 30, 2023

programs or purposes. The remaining net position is unrestricted but is dedicated to the District's primary mission. Over time, increases or decreases in net position may serve as a useful indicator of whether the District's financial position is improving or deteriorating.

Condensed Financial Information

The following is a listing of condensed financial information for the District as of June 30, 2023 and June 30, 2022:

Condensed Statement of Net Position—Primary Government
As of June 30

	<u>2023</u>	<u>2022</u>	<u>\$ Change</u>	<u>% Change</u>
Assets:				
Current assets	\$ 92,050,285	\$ 89,028,792	\$ 3,021,493	3%
Noncurrent assets, other than capital assets	1,047,703	1,061,141	(13,438)	-1%
Capital assets, net	<u>49,940,967</u>	<u>43,402,875</u>	<u>6,538,092</u>	15%
Total assets	<u>143,038,955</u>	<u>133,492,808</u>	<u>9,546,147</u>	7%
Deferred Outflows of Resources:				
Deferred outflows related to pensions	<u>3,200,000</u>	<u>4,344,228</u>	<u>(1,144,228)</u>	-26%
Liabilities:				
Other liabilities	3,874,923	4,081,388	(206,465)	-5%
Long-term liabilities	<u>20,125,651</u>	<u>16,593,579</u>	<u>3,532,072</u>	21%
Total liabilities	<u>24,000,574</u>	<u>20,674,967</u>	<u>3,325,607</u>	16%
Deferred Inflows of Resources				
Deferred inflows related to pensions	726,609	5,082,489	(4,355,880)	-86%
Deferred inflows related to leases	<u>384,077</u>	<u>409,825</u>	<u>(25,748)</u>	-6%
Total deferred inflows of resources	<u>1,110,686</u>	<u>5,492,314</u>	<u>(4,381,628)</u>	-80%
Net Position:				
Net investment in capital assets	48,777,972	42,368,870	6,409,102	15%
Restricted	276,408	266,879	9,529	4%
Unrestricted	<u>72,073,315</u>	<u>69,034,006</u>	<u>3,039,309</u>	4%
Total net position	<u>\$121,127,695</u>	<u>\$111,669,755</u>	<u>\$ 9,457,940</u>	8%

Total assets increased by \$9.5 million, or 7 percent. Current assets increased by \$3 million or 3 percent primarily related to an increase in cash and investments of \$2.7 million and an increase in students accounts receivable of \$0.2 million. The District has a policy to preserve and maintain ample operational and capital cash reserves. Net capital assets increased by \$6.5 million or 15 percent due to the construction of the new Skills Center expected to open in fall 2023.

Deferred outflows related to pensions decreased by \$1.1 million or 26 percent. This was due primarily to a decrease in difference between projected and actual investment earnings for ASRS investments.

Total liabilities increased by \$3.3 million or 16 percent primarily related to an increase in the net pension liability of \$3.4 million. The District implemented the new accounting standard for subscription-based

Navajo County Community College District
(Northland Pioneer College)
Management's Discussion and Analysis
Year Ended June 30, 2023

information technology arrangements, ("SBITA") in the current fiscal year. The new standard is intended to increase the usefulness of the financial statements by reporting certain SBITA receivables and liabilities. Previous to this new standard, SBITA's were not specifically identified in the financials.

Deferred inflows decreased overall by \$4.4 million due to a combination of changes in assumptions and differences between projected and actual investment earnings for ASRS investments.

Total net position increased by \$9.5 million or 8 percent primarily in net investment in capital assets. Net investment in capital assets increased by \$6.4 million or 15 percent related to construction of the new Skills Center at the White Mountain Location in Show Low and the child care center at the Little Colorado location in Winslow. In addition, unrestricted net position increased by \$1.9 million or 3 percent. Total revenues increased \$4.2 million offset by operating expenses of \$3.8 million. The increase in net position will be added to operational and capital reserves to bolster current and future financial health and strategic initiatives.

The condensed financial information highlights the main categories of the *Statement of Revenues, Expenses, and Changes in Net Position*. Generally, revenues generated by the District from exchange transactions are considered operating revenues. Other revenues such as state appropriations, property taxes, and certain government grants are considered nonoperating revenues. In compliance with U.S. generally accepted accounting principles, scholarships applied to tuition and fees are recorded as an offset to operating revenues instead of being reported as an expense to the District.

The District shows an operating loss because the three largest revenue sources (i.e., property taxes, state appropriations, and government grants) are considered nonoperating revenues. Please refer to the Summary of Significant Accounting Policies (Note 1), which directly follows the presentation of the basic financial statements, for a description of the differences between operating and nonoperating revenues.

Depreciation and amortization expense is recorded in accordance with the adoption of the economic resources measurement focus. The construction and acquisition of capital assets, although budgeted and tracked as expenditures in the accounting system, are not reflected as expenses in these statements. Such transactions are instead capitalized and reported as assets, with the systematic depreciation of the costs expensed over the useful lives of the assets constructed or acquired.

The District has four primary revenues sources: property taxes, state appropriations, government grants and contracts, and tuition and fees.

Navajo County Community College District
(Northland Pioneer College)
Management's Discussion and Analysis
Year Ended June 30, 2023

**Condensed Statement of Revenues, Expenses, and
Changes in Net Position—Primary Government
Year Ended June 30**

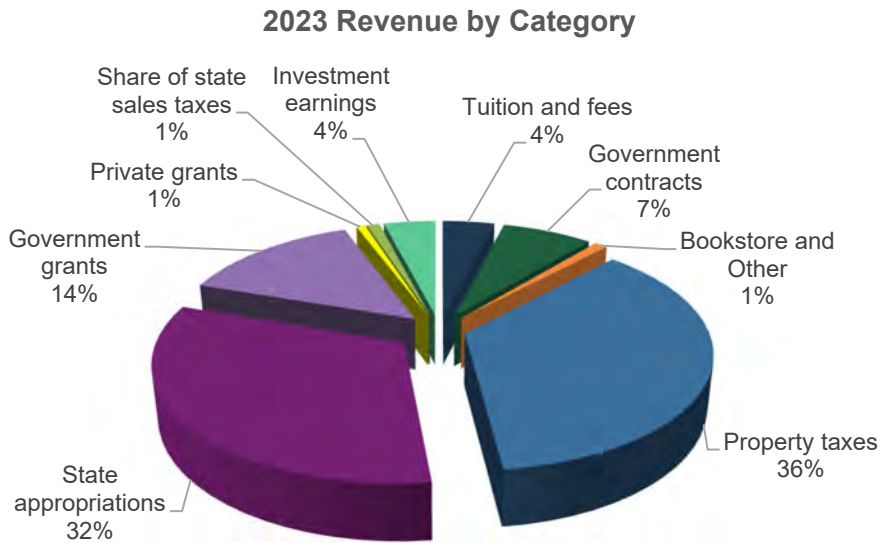
	<u>2023</u>	<u>2022</u>	<u>\$ Change</u>	<u>% Change</u>
Revenues:				
Operating				
Tuition and fees, net	\$ 1,633,882	\$ 1,652,679	\$ (18,797)	-1%
Government contracts	3,300,742	2,478,267	822,475	33%
Bookstore income, net	48,043	50,861	(2,818)	-6%
Other	<u>349,500</u>	<u>488,412</u>	<u>(138,912)</u>	-28%
Total operating revenues	<u>5,332,167</u>	<u>4,670,219</u>	<u>661,948</u>	14%
Nonoperating				
Property taxes	16,111,315	16,052,117	59,198	0%
State appropriations	14,412,238	13,584,833	827,405	6%
Government grants	6,206,433	5,442,154	764,279	14%
Share of state sales taxes	688,629	600,253	88,376	15%
Private grants	451,493	323,417	128,076	40%
Investment earnings	<u>2,007,405</u>	<u>342,429</u>	<u>1,664,976</u>	486%
Total nonoperating revenues	<u>39,877,513</u>	<u>36,345,203</u>	<u>3,532,310</u>	10%
Total revenues	<u>45,209,680</u>	<u>41,015,422</u>	<u>4,194,258</u>	10%
Expenses:				
Operating	35,737,031	31,991,181	3,745,850	12%
Nonoperating	<u>14,709</u>	-	<u>14,709</u>	100%
Total expenses	<u>35,751,740</u>	<u>31,991,181</u>	<u>3,760,559</u>	12%
Increase in net position	9,457,940	9,024,241	433,699	5%
Total net position, July 1	<u>111,669,755</u>	<u>102,645,514</u>	<u>9,024,241</u>	9%
Total net position, June 30	<u>\$121,127,695</u>	<u>\$111,669,755</u>	<u>\$9,457,940</u>	8%

Total revenues exceed total expenses by \$9.5 million, an increase of \$0.4 million compared to the prior year. The available funds will support future capital needs by setting aside resources as outlined in the District's *Future Capital Reserve* policy.

Total operating revenues increased \$0.7 million, or 14 percent. Tuition and fees revenue decreased \$19,000, or 1 percent. Although enrollment continues to decline it was less severe; annual enrollment decreased 4 percent in the current year compared to 6 percent in the prior year. Government contracts increased \$0.8 million or 33 percent, related to providing educational services to Apache County via an intergovernmental agreement.

Navajo County Community College District
 (Northland Pioneer College)
 Management's Discussion and Analysis
 Year Ended June 30, 2023

Total nonoperating revenues increased by \$3.5 million, or 10 percent. The increase is primarily related to an increase in state appropriations of \$0.8 million or 6 percent related primarily to equalization funding of \$0.7 million. State appropriations include state aid, equalization, rural aid, Science, Technology, Engineering, and Mathematics (STEM) and Proposition 207 funding from the Smart and Safe Fund. Property taxes increased \$59,000 or 0.4 percent over the prior fiscal year. Property tax revenues account for approximately 36 percent of total revenues each year and is the largest revenue source for the District. Government grants increased \$0.8 million or 14 percent primarily related to the remaining HEERF fund spent and an increase in Pell Grant funds.



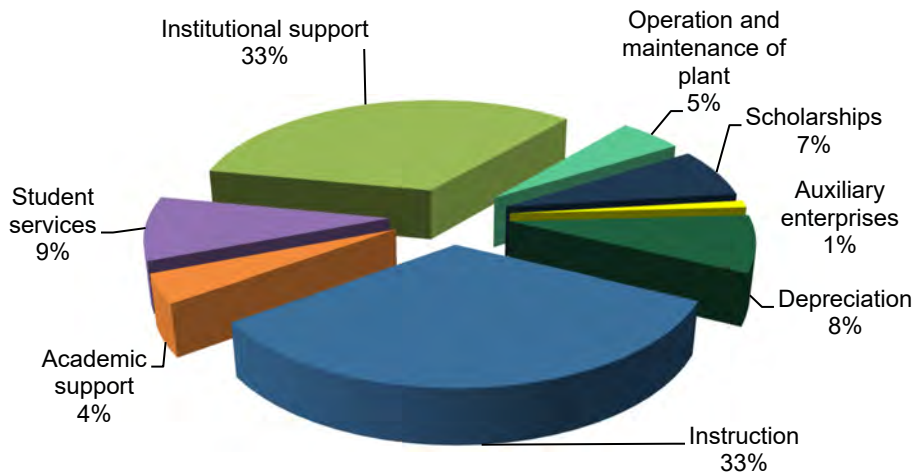
The District has historically set the property tax levy at the maximum rate allowed by statute, which is 2 percent plus an additional increase for new construction valuation and requires a Truth in Taxation Hearing. For the fiscal year 2023, the District set the property tax levy below the maximum to continue to help local taxpayers as the economy is in recovery and assessed property values have shown small increase in Navajo County.

Funding from external sources, including federal and local grants and contracts along with community and business partnerships, is important to the District. The District continuously pursues additional grant and partnership opportunities.

Navajo County Community College District
(Northland Pioneer College)
Management's Discussion and Analysis
Year Ended June 30, 2023

	<u>2023</u>	<u>2022</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Expenses				
Educational and general:				
Instruction	\$11,782,418	\$10,616,851	\$1,165,567	11%
Academic support	1,558,098	1,307,586	250,512	19%
Student services	3,078,409	2,158,546	919,863	43%
Institutional support	11,617,772	10,815,738	802,034	7%
Operation and maintenance of plant	1,919,900	1,901,482	18,418	1%
Scholarships	2,547,638	2,302,757	244,881	11%
Auxiliary enterprises	318,139	206,714	111,425	54%
Depreciation and amortization	<u>2,914,657</u>	<u>2,681,507</u>	<u>233,150</u>	9%
Total operating expenses	<u>35,737,031</u>	<u>31,991,181</u>	<u>3,745,850</u>	12%
Nonoperating Expenses				
Pass through grant to component unit	2,720	-	2,720	100%
Loss on disposal of capital assets	<u>11,989</u>	-	<u>11,989</u>	100%
Total nonoperating expenses	<u>14,709</u>	-	<u>14,709</u>	100%
Total expenses	<u>\$35,751,740</u>	<u>\$31,991,181</u>	<u>\$3,760,559</u>	12%

2023 Operating Expenses by Category



Total expenses increased by \$3.8 million or 12 percent. The District continues to focus on maintaining comprehensive and quality services to the students and the needs of communities in its service area while practicing responsible stewardship. Contributing to this is an increase of \$1.2 million or 11 percent in instruction providing alternatives to how classes are delivered to students. Student Services increased \$0.9 million or 43 percent and Institutional Support increased \$0.8 million or 7 percent. These increases were due to the filling of open positions and an increase in the use of contracted services throughout the year. Academic Support, Operation and Maintenance of plant, Scholarships, and Auxiliary Enterprises all saw modest increases ranging from \$18,000 to \$0.3 million.

Total net position increased by \$9.5 million or 8 percent.

Navajo County Community College District
(Northland Pioneer College)
Management's Discussion and Analysis
Year Ended June 30, 2023

Capital Assets and Debt Administration

The District has a rolling 3-year plan to manage capital needs; it sets aside a portion of its unrestricted net position to address these needs. The new Skills Center at its White Mountain Campus in Show Low is expected to be open in fall 2023. The completion of the child care center at its Little Colorado Campus in Winslow, in partnership with Head Start, will be completed in August 2023 and will be available for use for fall 2023. The District is considering next steps for future expansion of its facilities.

Additional information on the District's capital assets can be found in Note 4.

The District currently has no long-term debt but has long-term liabilities for compensated absences, lease obligations, subscription obligations, and pension liabilities. Total long-term liabilities increased by \$3.5 million. This increase is due to an increase in pension liabilities of \$3.4 million and a net increase of \$0.2 million between compensated absences, lease obligations and subscription obligations.

Current Factors Having Probable Future Financial Significance

Property taxes are the largest revenue source for the District. Over the last five years the District has set its tax levy below the maximum allowed. During this time Arizona Public Service, and its partners, have significantly reduced its presence at the Cholla powerplant in Joseph City with closure expected in 2025. A large portion of assets associated with the power plant has been removed from the tax rolls reducing property tax revenues. The District is reassessing its tax levy and is expected to pursue the maximum levy in future years.

Retaining and recruiting talented employees is important to the District and properly compensating employees helps in that effort. The District has completed a compensation study lead by an external vendor. The recommendations from the study are currently being evaluated and are expected to be implemented on July 1, 2024.

The District will be replacing its Enterprise Resource System, and the implementation of a new software system is expected to take several years. The District issued a request for proposal in the fall of 2022 and the Governing Board of Directors awarded the contract to the selected vendor in June of 2023, with \$7.4 million maximum cost that will be paid out over the course of 10 years.

Requests for Information

This discussion and analysis is designed to provide a general overview of the Navajo County Community College District's finances for all those with an interest in such matters. Questions concerning any of the information provided in the basic financial statements or requests for additional information should be addressed to Administrative Services, Northland Pioneer College, PO Box 610, Holbrook, AZ 86025.

Separate financial statements are issued for Northland Pioneer College Friends & Family and Northeast Arizona Training Center, Inc., which are both discretely presented component units of Navajo County Community College District. Complete financial statements for component units can be obtained from Northland Pioneer College, PO Box 610, Holbrook, AZ 86025.

Navajo County Community College District
(Northland Pioneer College)
Statement of Net Position - Primary Government
June 30, 2023

	Business-Type Activities
Assets	
Current assets:	
Cash and cash equivalents	\$ 89,384,735
Receivables (net of allowances for uncollectibles):	
Grants	449,562
Contracts	444,858
State appropriations	259,225
Property taxes	416,515
Leases	15,938
Other	3,310
Student	468,701
Inventories	28,518
Prepaid items	578,923
Total current assets	92,050,285
Noncurrent assets:	
Restricted assets:	
Cash and investments	276,408
Property taxes receivable (net of allowances of \$90,000)	78,615
Student receivable (net of allowances of \$399,937)	304,489
Leases receivable	388,191
Capital assets, not being depreciated/amortized	15,001,319
Capital assets, being depreciated/amortized, net	34,939,648
Total noncurrent assets	50,988,670
Total assets	143,038,955
Deferred Outflows of Resources	
Deferred outflows related to pensions	3,200,000
Liabilities	
Current liabilities:	
Accounts payable	1,641,657
Accrued payroll and employee benefits	279,758
Due to component unit	102,143
Unearned revenues	1,113,536
Current portion of compensated absences payable	501,580
Current portion of lease obligations	88,486
Current portion of subscription obligations	147,763
Total current liabilities	3,874,923
Noncurrent liabilities:	
Compensated absences payable	167,195
Lease obligations	665,854
Subscription obligations	260,892
Net pension liability	19,031,710
Total noncurrent liabilities	20,125,651
Total liabilities	24,000,574

(Continued)

Navajo County Community College District
(Northland Pioneer College)
Statement of Net Position - Primary Government
June 30, 2023
(Concluded)

	Business-Type Activities
Deferred Inflows of Resources	
Deferred inflows related to pensions	\$ 726,609
Deferred inflows related to leases	384,077
Total deferred inflows of resources	1,110,686
 Net Position	
Net investment in capital assets	48,777,972
Restricted:	
Nonexpendable:	
Endowments	23,578
Expendable:	
Scholarships	252,830
Unrestricted:	72,073,315
Total net position	\$ 121,127,695

See accompanying notes to financial statements.

Navajo County Community College District
(Northland Pioneer College)
Statement of Financial Position - Component Units
June 30, 2023

	NPC Friends & Family	Northeast Arizona Training Center, Inc.	Total
Assets			
Cash and cash equivalents	\$ 257,669	\$ 134,724	\$ 392,393
Restricted cash - savings	210,874		210,874
Investments:			
Marketable securities	525,760		525,760
Marketable securities - restricted	1,094,454		1,094,454
Prepaid expense		16,517	16,517
Property and equipment, net of accumulated depreciation		<u>2,232,701</u>	<u>2,232,701</u>
Total assets	<u>\$ 2,088,757</u>	<u>\$ 2,383,942</u>	<u>\$ 4,472,699</u>
Net Assets			
Without donor restrictions			
Undesignated	<u>\$ 783,429</u>	<u>\$ 2,383,942</u>	<u>\$ 3,167,371</u>
With donor restrictions			
Purpose restrictions	<u>1,305,328</u>		<u>1,305,328</u>
Total net assets	<u>2,088,757</u>	<u>2,383,942</u>	<u>4,472,699</u>
 Total liabilities and net assets	 <u>\$ 2,088,757</u>	 <u>\$ 2,383,942</u>	 <u>\$ 4,472,699</u>

See accompanying notes to financial statements.

Navajo County Community College District
(Northland Pioneer College)
Statement of Revenues, Expenses, and Changes in Net Position - Primary Government
Year Ended June 30, 2023

	Business-Type Activities
Operating revenues:	
Tuition and fees, net of scholarship allowances of \$2,400,662	\$ 1,633,882
Government contracts	3,300,742
Bookstore income, net of scholarship allowances of \$23,176	48,043
Other sales and services	135,940
Other	213,560
Total operating revenues	5,332,167
Operating expenses:	
Educational and general:	
Instruction	11,782,418
Academic support	1,558,098
Student services	3,078,409
Institutional support	11,617,772
Operation and maintenance of plant	1,919,900
Scholarships	2,547,638
Auxiliary enterprises	318,139
Depreciation and amortization	2,914,657
Total operating expenses	35,737,031
Operating loss	(30,404,864)
Nonoperating revenues (expenses):	
Property taxes	16,111,315
State appropriations	14,412,238
Government grants	6,206,433
Share of state sales taxes	688,629
Private grants	451,493
Investment earnings	2,007,405
Loss on disposal of capital assets	(11,989)
Pass through grant to component unit	(2,720)
Total nonoperating revenues	39,862,804
Increase in net position	9,457,940
Total net position, July 1, 2022	111,669,755
Total net position, June 30, 2023	\$ 121,127,695

See accompanying notes to financial statements.

Navajo County Community College District
(Northland Pioneer College)
Statement of Activities - Component Units
Year Ended June 30, 2023

	NPC Friends & Family	Northeast Arizona Training Center, Inc.	Total
Changes in Unrestricted Net Assets			
Contributions	\$ 102,801		\$ 102,801
Memberships and usage fees		\$ 27,000	27,000
Interest income	665	37	702
Unrestricted support		3,500	3,500
Grant income		39,565	39,565
Net investment return	26,797		26,797
Net special events revenue	50,152		50,152
Total unrestricted support	<u>180,415</u>	<u>70,102</u>	<u>250,517</u>
 Net assets released from restrictions	 <u>23,562</u>		 <u>23,562</u>
Total unrestricted revenues and support	<u>203,977</u>	<u>70,102</u>	<u>274,079</u>
 Expenses:			
Program services	66,118		66,118
Support services	9,534	144,827	154,361
Total expenses	<u>75,652</u>	<u>144,827</u>	<u>220,479</u>
Increase (Decrease) in net assets without donor restrictions	<u>128,325</u>	<u>(74,725)</u>	<u>53,600</u>
 Changes in net assets with donor restrictions			
Contributions	367,061		367,061
Interest income	2,638		2,638
Net assets released from restrictions	(23,562)		(23,562)
Net investment return	37,264		37,264
Total restricted revenues and support	<u>383,401</u>		<u>383,401</u>
 Expenses:			
Program services	131,500		131,500
Total expenses	<u>131,500</u>		<u>131,500</u>
Increase (Decrease) in net assets with donor restrictions	<u>251,901</u>		<u>251,901</u>
 Increase (Decrease) in net assets	 380,226	 (74,725)	 305,501
 Net assets, beginning of year	 <u>1,708,531</u>	 <u>2,458,667</u>	 <u>4,167,198</u>
Net assets, end of year	<u>\$ 2,088,757</u>	<u>\$ 2,383,942</u>	<u>\$ 4,472,699</u>

See accompanying notes to financial statements.

Navajo County Community College District
(Northland Pioneer College)
Statement of Cash Flows - Primary Government
Year Ended June 30, 2023

	Business-Type Activities
Cash flows from operating activities:	
Tuition and fees	\$ 1,574,488
Government contracts	3,286,075
Bookstore receipts	48,043
Other receipts	339,172
Payments to suppliers and providers of goods and services	(7,705,968)
Payments for employee wages and benefits	(22,756,378)
Payments to students for scholarships and loans	<u>(2,572,455)</u>
Net cash used for operating activities	<u>(27,787,023)</u>
 Cash flows from noncapital financing activities:	
Property taxes	16,072,652
State appropriations	14,412,238
Government grants	6,379,237
Private grants	451,493
Share of state sales taxes	684,440
Pass through grant to component unit	<u>(39,565)</u>
Net cash provided by noncapital financing activities	<u>37,960,495</u>
 Cash flows from capital and related financing activities:	
Purchase and construction of capital assets	<u>(9,464,738)</u>
Net cash used by capital and related financing activities	<u>(9,464,738)</u>
 Cash flows from investing activities:	
Interest received on investments	<u>2,007,405</u>
Net cash provided by investing activities	<u>2,007,405</u>
Net increase in cash and cash equivalents	2,716,139
 Cash and cash equivalents, July 1, 2022	<u>86,945,004</u>
Cash and cash equivalents, June 30, 2023	<u>\$ 89,661,143</u>

(Continued)

See accompanying notes to financial statements.

Navajo County Community College District
(Northland Pioneer College)
Statement of Cash Flows - Primary Government
Year Ended June 30, 2023
(Concluded)

	Business-Type Activities
Reconciliation of operating loss to net cash used for operating activities:	
Operating loss	\$ (30,404,864)
Adjustments to reconcile operating loss to net cash used for operating activities:	
Depreciation and amortization	2,914,657
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:	
Inventories	(16,434)
Student accounts receivable	(210,744)
Accounts receivable	(14,232)
Prepaid items	(195,878)
Lease receivable	15,420
Accounts payable	(398,021)
Compensated absences payable	30,111
Accrued payroll and employee benefits	30,733
Unearned revenue	151,349
Lease liability	(279,665)
SBITA liability	408,655
Net pension liability	3,419,290
Deferred inflows related to pensions	(4,355,880)
Deferred inflows related to leases	(25,748)
Deferred outflows related to pensions	1,144,228
Net cash used for operating activities	\$ (27,787,023)
Reconciliation of cash and cash equivalents, as presented on the Statement of Net Position:	
Cash and cash equivalents	\$ 89,384,735
Restricted assets:	
Cash and investments	276,408
Total cash and cash equivalents, June 30, 2023	\$ 89,661,143

See accompanying notes to financial statements.

Navajo County Community College District
(Northland Pioneer College)
Notes to Financial Statements
June 30, 2023

Note 1 - Summary of Significant Accounting Policies

Navajo County Community College District's accounting policies conform to Generally Accepted Accounting Principles (GAAP) applicable to public institutions engaged only in business-type activities adopted by the Governmental Accounting Standards Board (GASB).

For the year ended June 30, 2023, the District implemented the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, which (1) defines a subscription-based information technology arrangement (SBITA); (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. As a result, the District's financial statements have been modified to reflect the implementation of this new standard.

A. Reporting Entity

The District is a special-purpose government that a separately elected governing body governs. It is legally separate and fiscally independent of other state and local governments. The accompanying financial statements present the activities of the District (the primary government) and its discretely presented component units, NPC Friends & Family, Inc., and the Northeast Arizona Training Center, Inc. (NATC).

NPC Friends & Family is a legally separate, tax-exempt organization. It acts primarily as a fund-raising organization that receives gifts and bequests, administers those resources, and disburses payments to, or on behalf of, the District for scholarships and other educational purposes. Although the District does not control the timing or amount of the receipts from NPC Friends & Family, its restricted resources can be used only by or for the benefit of the District or its constituents. Consequently, NPC Friends & Family is considered a component unit of the District and is discretely presented in the District's financial statements.

For financial reporting purposes, NPC Friends & Family follows the Financial Accounting Standards Board (FASB) standards for not-for-profit organizations. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. No modifications have been made to the NPC Friends & Family's financial information included in the District's financial report. Accordingly, those financial statements have been reported on separate pages following the District's respective counterpart financial statements. For financial reporting purposes, only NPC Friends & Family's statements of financial position and activities are included in the District's financial statements as required by GAAP for public colleges and universities. NPC Friends & Family has a June 30 year-end.

During the year ended June 30, 2023, NPC Friends & Family distributed \$197,618 to the District for both restricted and unrestricted purposes. Complete financial statements for them can be obtained from NPC Friends & Family, P.O. Box 610, Holbrook, AZ 86025-0610.

NATC is a legally separate, tax-exempt organization. It acts primarily as a certified regional training center to meet the educational and testing needs of fire and law enforcement professionals in Northeast Arizona.

Navajo County Community College District
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Notes to Financial Statements
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The enabling legislation for NATC calls for the District to exercise operating control over NATC. The voting members of NATC's Board of Directors are employees of the District and the District is able to significantly influence the programs, activities or level of services provided by NATC. Consequently, NATC is considered a component unit of the District and is discretely presented in the District's financial statements.

For financial reporting purposes, NATC follows the FASB standards for not-for-profit organizations. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. No modifications have been made to NATC's financial information included in the District's financial report. Accordingly, those financial statements have been reported on separate pages following the District's respective counterpart financial statements. For financial reporting purposes, only NATC's statements of financial position and activities are included in the District's financial statements as required by GAAP for public colleges and universities. NATC has a June 30 year-end.

During the year ended June 30, 2020, the District received \$1 million in legislative appropriations for facility improvements at NATC. These funds are recorded as state appropriations and a pass-through grant to the component unit in the prior year's financial statements. Of these funds, \$898,857 has been passed through to NATC as of June 30, 2023, resulting in a liability of \$102,143 remaining due to the component unit.

Complete financial statements of NATC can be obtained from the Northeast Arizona Training Center, P.O. Box 610, Holbrook, AZ 86025-0610.

B. Basis of Presentation and Accounting

The financial statements include a statement of net position; a statement of revenues, expenses, and changes in net position; and a statement of cash flows.

A statement of net position provides information about the District's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position at the end of the year. Assets and liabilities are classified as either current or noncurrent. Net position is classified according to external donor restrictions or availability of assets to satisfy the District's obligations. Net investment in capital assets represents the value of capital assets, net of accumulated depreciation/amortization, less any outstanding liabilities incurred to acquire or construct the assets. Nonexpendable restricted net position includes gifts that have been received for endowment purposes, the corpus of which cannot be expended. Expendable restricted net position represents grants, contracts, gifts, and other resources that have been externally restricted for specific purposes. Unrestricted net position consists of all other resources, including those that have been designated by management to be used for other than general operating purposes.

A statement of revenues, expenses, and changes in net position provides information about the District's financial activities during the year. Revenues and expenses are classified as either operating or nonoperating, and all changes in net position are reported, including capital contributions and additions to endowments. Operating revenues and expenses generally result from exchange transactions. Accordingly, revenues such as tuition and bookstore charges, in which each party receives and gives up essentially equal values, are considered operating revenues. Other revenues, such as property taxes,

Navajo County Community College District
(Northland Pioneer College)
Notes to Financial Statements
June 30, 2023

state appropriations, and government grants, result from transactions in which the parties do not exchange equal values and are considered nonoperating revenues. Operating expenses include the cost of sales and services, administrative expenses, and depreciation/amortization on capital assets. Other expenses, such as interest expense, are considered to be nonoperating expenses.

A statement of cash flows provides information about the District's sources and uses of cash and cash equivalents during the year. Increases and decreases in cash and cash equivalents are classified as either operating, noncapital financing, capital financing, or investing.

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenues in the year for which they are levied. State appropriations are recognized as revenue in the year in which the appropriation is first made available for use. Grants and donations are recognized as revenue as soon as all eligibility requirements the provider imposed have been met. The District eliminates all internal activity.

The District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

C. Cash and Investments

For the statement of cash flows, the District's cash and cash equivalents are considered to be cash on hand, demand deposits, cash and investments held by the County Treasurer, investments in the State Treasurer's Local Government Investment Pool, and highly liquid investments with a maturity of 3 months or less when purchased. All investments are stated at fair value.

D. Inventories

Resale inventory is stated at the lower of cost (first-in, first-out method) or market.

E. Capital Assets

Capital assets are reported at actual cost (or estimated historical cost if historical records are not available). Donated assets are reported at acquisition value.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts), depreciation/amortization methods, and estimated useful lives of capital assets are as follows:

Navajo County Community College District
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Notes to Financial Statements
June 30, 2023

	Capitalization Threshold	Depreciation/ Amortization Method	Estimated Useful Life
Land	All	Not applicable	Not applicable
Buildings	5,000	Straight-line	10 – 40 years
Improvements other than buildings	5,000	Straight-line	20 – 40 years
Intangibles:			
Right-to-use lease assets:			
Land	100,000	Straight-line	Lease Term*
Buildings	100,000	Straight-line	Lease Term*
Equipment	100,000	Straight-line	Lease Term*
Right-to-use subscription assets	100,000	Straight-line	Subscription term**
Equipment	5,000	Straight-line	5 – 10 years
Library books	All	Straight-line	10 years

* Intangible right-to-use lease assets are amortized over the shorter of the lease term or the useful life of the underlying asset, unless the lease contains a purchase option that the District has determined is reasonably certain of being exercised—then the lease asset is amortized over the useful life of the underlying asset.

** Intangible right-to-use subscription assets are amortized over the shorter of the subscription term or the useful life of the underlying IT assets.

F. Postemployment Benefits

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the pension plan’s fiduciary net position and additions to/deductions from the plan’s fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

G. Investment Earnings

Investment earnings are composed of interest, dividends, and net changes in the fair value of applicable investments.

H. Scholarship Allowances

A scholarship allowance is the difference between the stated charge for goods and services the District provides and the amount that the student or third parties making payments on the student’s behalf pays. Accordingly, some types of student financial aid, such as Pell grants and scholarships the District awards, are considered scholarship allowances. These allowances are netted against tuition and fees revenues in the statement of revenues, expenses, and changes in net position.

Navajo County Community College District
(Northland Pioneer College)
Notes to Financial Statements
June 30, 2023

I. Compensated Absences

Compensated absences payable consists of vacation leave employees earned based on services already rendered.

Employees may carry forward up to 200 hours of annual leave, but they forfeit any unused vacation hours in excess of the maximum amount at the end of August each year. Upon terminating employment, the District pays all unused and un-forfeited vacation benefits to employees. Accordingly, vacation benefits are accrued as a liability in the financial statements.

Employees may accumulate up to 1040 hours of sick leave. Generally, sick leave benefits provide for ordinary sick pay and are cumulative but employees forfeit them upon terminating employment. Because sick leave benefits do not vest with employees a liability for sick leave benefits is not accrued in the financial statements.

J. Leases and Subscription-Based Information Technology Arrangements

Leases

As lessee, the District recognizes lease liabilities with an initial, individual value of \$100,000 or more. The District uses an estimated incremental borrowing rate to measure lease liabilities unless it can readily determine the interest rate implicit in the lease. The estimated incremental borrowing rate is based on adding one percent to the treasury yield curve since the district has no recent debt issuance.

As lessor, the District recognizes lease receivables with an initial, individual value of \$100,000 or more. If there is no stated rate in the lease contract (or if the stated rate is not the rate the District charges the lessee) and the implicit rate cannot be determined, the District uses an estimated incremental borrowing rate as the discount rate to measure lease receivables. The estimated incremental borrowing rate is calculated as described above.

Subscription-Based Information Technology Arrangements

The District recognizes subscription liabilities with an initial, individual value of \$100,000 or more. The District uses an estimated incremental borrowing rate to measure subscription liabilities unless it can readily determine the interest rate implicit in the arrangement. The District's estimated incremental borrowing rate is calculated as described above.

Note 2 - Deposits and Investments

Arizona Revised Statutes (A.R.S.) requires the District to deposit special tax levies for the District's maintenance or capital outlay with the County Treasurer. A.R.S. does not require the District to deposit other public monies in its custody with the County Treasurer; however, the District must act as a prudent person dealing with another's property when making investment decisions about those monies. A.R.S. requires collateral for deposits at 102 percent of all deposits not covered by federal depository insurance. A.R.S. does not include any requirements for credit risk, concentration of credit risk, interest rate risk, or foreign currency risk for the District's investments.

Navajo County Community College District
(Northland Pioneer College)
Notes to Financial Statements
June 30, 2023

Deposits—At June 30, 2023, the carrying amount of the District’s deposits was \$5,185,770 and the bank balance was \$6,012,760. The District does not have a policy for custodial credit risk.

Investments—The District’s investments at June 30, 2023, were as follows:

External investment pools measured at fair value	Amounts
State Treasurer’s investment pool 5	\$15,280,007
State Treasurer’s investment pool 500	102,143
County Treasurer’s investment pool	<u>69,088,588</u>
Total investments measured at fair value	<u>\$84,470,738</u>

Investments in the State Treasurer’s investment pools are valued at the pool’s share price multiplied by the number of shares the District held. The fair value of a participant’s position in the pools approximates the value of that participant’s pool shares. The investment in the County Treasurer’s pool is valued using the District’s proportionate participation in the pool because the pool’s structure does not provide for shares. The State Board of Investment provides oversight for the State Treasurer’s investment pools. No comparable oversight is provided for the County Treasurer’s investment pool.

Credit Risk—The District does not have a formal policy for credit risk. At June 30, 2023, credit risk for the District’s investments was as follows:

Investment Type	Rating	Agency	Amounts
State Treasurer’s investment pool 5	AAAf/S1+	Standard and Poor’s	\$15,280,007
State Treasurer’s investment pool 500	Unrated	Not applicable	102,143
County Treasurer’s investment pool	Unrated	Not applicable	<u>69,088,588</u>
Total			<u>\$84,470,738</u>

Custodial Credit Risk—For an investment, custodial credit risk is the risk that, in the event of the counterparty’s failure, the District will not be able to recover the value of its investments or collateral securities that are in an outside party’s possession. The District does not have a formal investment policy for custodial credit risk.

Concentration of Credit Risk—The District does not have a formal policy for concentration of credit risk.

Interest Rate Risk—The District does not have a formal policy for interest rate risk. At June 30, 2023, the District had the following investments in debt securities:

Investment Type	Amount	Weighted Average Maturity (In Years)
State Treasurer’s investment pool 5	\$15,280,007	0.11
State Treasurer’s investment pool 500	102,143	2.15
County Treasurer’s investment pool	<u>69,088,588</u>	1.12
Total	<u>\$84,470,738</u>	

Navajo County Community College District
(Northland Pioneer College)
Notes to Financial Statements
June 30, 2023

A reconciliation of cash, deposits, and investments to amounts shown on the Statement of Net Position follows:

Cash, deposits, and investments:		Statement of Net Position:	
Cash on hand	\$ 4,635	Cash and cash equivalents	\$89,384,735
Amount of deposits	5,185,770	Restricted assets:	
Amount of investments	<u>84,470,738</u>	Cash and investments	<u>276,408</u>
Total	<u>\$89,661,143</u>	Total	<u>\$89,661,143</u>

Note 3 – Lease Receivables

The District leases tower space to third parties under the provisions of various lease agreements that are used to mount communications equipment. The district's estimated incremental borrowing rate is calculated as described above in Note 1. During the fiscal year ended June 30, 2023 the District recognized lease revenue of \$27,300.

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2023, was as follows:

	Balance July 1, 2022 (Restated)*	Increases	Decreases	Balance June 30, 2023
Capital assets not being depreciated/amortized:				
Land	\$ 733,365			\$ 733,365
Construction in progress	<u>8,427,489</u>	<u>\$6,466,325</u>	<u>\$625,860</u>	<u>14,267,954</u>
Total capital assets not being depreciated/amortized	<u>9,160,854</u>	<u>6,466,325</u>	<u>625,860</u>	<u>15,001,319</u>
Capital assets being depreciated/amortized:				
Buildings	43,684,950	1,150,977		44,835,927
Equipment	9,508,638	1,935,046	224,363	11,219,321
Improvements other than buildings	11,021,878			11,021,878
Library books	489,397	49,266	48,722	489,941
Intangibles:				
Right-of-use subscription assets	394,699	161,438		556,137
Right-of-use lease assets:				
Buildings	619,083		66,011	553,072
Land	<u>642,407</u>			<u>642,407</u>
Total capital assets being depreciated/amortized	<u>66,361,052</u>	<u>3,296,727</u>	<u>339,096</u>	<u>69,318,683</u>
Less accumulated depreciation/amortization for:				
Buildings	19,343,660	1,176,426		20,520,086
Equipment	6,490,636	872,237	211,231	7,151,642
Improvements other than buildings	5,364,057	462,732		5,826,789
Library books	292,367	44,068	48,723	287,712
Intangibles:				
Right-of-use subscription assets		125,581		125,581
Right-of-use lease assets:				
Buildings	195,824	195,824		391,648
Land	<u>37,788</u>	<u>37,789</u>		<u>75,577</u>
Total accumulated depreciation/amortization	<u>31,724,332</u>	<u>2,914,657</u>	<u>259,954</u>	<u>34,379,035</u>
Total capital assets being depreciated/amortized, net	<u>34,636,720</u>	<u>382,070</u>	<u>79,142</u>	<u>34,939,648</u>
Capital assets, net	<u>\$43,797,574</u>	<u>\$6,848,395</u>	<u>\$705,002</u>	<u>\$49,940,967</u>

* The college's beginning balance was restated from fiscal year 2022 due to the implementation of GASB No. 96. There was no impact to net position.

Navajo County Community College District
(Northland Pioneer College)
Notes to Financial Statements
June 30, 2023

Note 5 - Construction Commitments

As of June 30, 2023, the District had entered into a contract for construction of a Skills Center, at the White Mountain Campus. The amount spent on this project as of June 30, 2023 was \$13,881,737. The remaining commitment on this project is approximately \$1,100,000 and is expected to be completed in the fall of 2023. This project is being financed by unrestricted net position designated by the District Governing Board for this purpose.

Note 6 – Long-Term Liabilities

The following schedule details the District’s long-term liability and obligation activity for the year ended June 30, 2023:

	Balance July 1, 2022 (Restated)*	Additions	Reductions	Balance June 30, 2023	Due within 1 year
Compensated absences payable	\$ 638,664	\$ 385,644	\$ 355,533	\$ 668,775	\$501,580
Lease liabilities	1,034,005		279,665	754,340	88,486
Subscription liabilities	394,699	161,438	147,482	408,655	147,763
Net pension liability	<u>15,612,420</u>	<u>8,490,127</u>	<u>5,070,837</u>	<u>19,031,710</u>	-
Total long-term liabilities	<u>\$17,679,788</u>	<u>\$9,037,209</u>	<u>\$5,853,517</u>	<u>\$20,863,480</u>	<u>\$737,829</u>

*The college’s beginning balance was restated from fiscal year 2022 due to the implementation of GASB No. 96. There was no impact to net position.

Leases: The District has entered into certain leases that convey control of the right to use another entity’s nonfinancial asset for a period of time in an exchange or exchange-like transaction. These are generally for real property.

The total amount of lease assets and the related accumulated amortization are as follows:

Total intangible right-to-use lease assets	\$1,195,479
Less: accumulated amortization	<u>(467,225)</u>
Carrying value	<u>\$ 728,254</u>

The following schedule details minimum lease payments to maturity for the District’s leases payable at June 30, 2023:

Year	Principal	Interest
2024	\$ 88,486	\$ 20,757
2025	47,163	19,043
2026	49,970	17,810
2027	52,920	16,497
2028	49,288	15,112
2029-2033	189,505	59,719
2034-2038	<u>277,008</u>	<u>26,212</u>
Total	<u>\$754,340</u>	<u>\$175,150</u>

Navajo County Community College District
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Subscription-Based Information Technology Arrangements (SBITAs): The District has entered into certain SBITAs giving the District the right to use various IT software and underlying assets.

The total amount of subscription assets and related accumulated amortization are as follows:

Total intangible right-to-use subscription assets	\$ 556,137
Less: accumulated amortization	<u>(125,581)</u>
Carrying value	<u>\$ 430,556</u>

The following schedule details minimum subscription payments to maturity for the District’s subscriptions liability at June 30, 2023:

Year	Principal	Interest
2024	\$147,763	\$13,061
2025	156,460	8,003
2026	<u>104,432</u>	<u>2,600</u>
Total	<u>\$408,655</u>	<u>\$23,664</u>

Note 7 - Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District participates with other Arizona community college districts and school districts in the Arizona School Risk Retention Trust, Inc. (Trust), a public entity risk pool. The Trust insures the District against liabilities arising from general liability, employer’s liability, cyber liability, professional liability, property, automobile, and commercial crime risks. The coverage limit for general liability is \$10 million per occurrence with no deductible. The coverage limit for employer’s liability is \$2 million with a \$500,000 deductible. The coverage limit for cyber liability is \$3 million per occurrence with a \$15 million aggregate limit shared with all Trust members with a \$5,000 per occurrence deductible. The coverage limit for professional liability is \$1 million per occurrence and \$10 million aggregate limit with no deductible. Coverage limit for property insurance is based on the district’s total insurable value at an estimated amount of \$72.4 million with a \$1,000 deductible per occurrence. The coverage limit for automobile liability is \$10 million per occurrence with no deductible. The coverage limit for commercial crime is \$1.5 million per occurrence with a \$100 per occurrence deductible.

The Trust’s membership agreement includes a provision for the member to be charged an additional assessment should the Trust become insolvent or unable to make payments for which it is legally obligated. In the event of an assessment, the District would be assessed based on its pro rata share of the amount to satisfy the deficiency, which cannot exceed the amount of the District’s annual contribution for the assessed year. The District would be obligated to pay the assessment amount in the timeframe detailed in the assessment notice. The District has never been charged such an assessment.

The District also carries commercial insurance for other risks of loss, including workers’ compensation, accidental death and dismemberment for employees, employee travel, and extended reporting for errors and omissions. Settled claims resulting from these risks have not exceeded commercial insurance coverage in the past 3 fiscal years. There were no uninsured losses in the year ended June 30, 2023.

Navajo County Community College District
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Property damage insurance continues to be available for occurrences reported within 30 days of the event.

The District participates with several other entities in the Mountain Public Employee Benefit (Trust). The District uses the Trust to manage risks of loss related to employee health and accident claims. The Trust is a public entity risk pool operating as a common risk management and insurance program for its members. The Trust is funded by irrevocable contributions from the District for employee coverage and from employees for dependent coverage. The Trust, which is managed by a separate board of trustees, allows the fund to be self-funded, insured, or both. Additionally, if the Trust becomes insolvent, the District may be assessed, on a pro-rata basis, an additional assessment not to exceed the amount of the annual contribution. Should the District withdraw from the Trust, it would then be responsible for its proportional share of claims and would forfeit all rights to the return of any surplus, unearned contributions, or other legally permitted distributions from the Trust. Whether the District withdraws or the Trust becomes insolvent, the District remains liable for assessments for liabilities of the Trust incurred during the District's period of membership in the Trust.

Note 8 - Pension Benefits

Plan description—District employees participate in the Arizona State Retirement System (ASRS). The ASRS administers a cost-sharing multiple-employer defined benefit pension plan. The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 2. ASRS is a component unit of the State of Arizona. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on its website at www.azasrs.gov.

Benefits provided—The ASRS provides retirement and survivor benefits. State statute establishes benefits terms. Retirement benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

	Retirement	
	Initial membership date:	
	Before July 1, 2011	On or after July 1, 2011
Years of service and age required to receive benefit	Sum of years and age equal 80 10 years, age 62 5 years, age 50* any years, age 65	30 years, age 55 25 years, age 60 10 years, age 62 5 years, age 50* any years, age 65
Final average salary is based on	Highest 36 consecutive months of last 120 months	Highest 60 consecutive months of last 120 months
Benefit percent per year of service	2.1% to 2.3%	2.1% to 2.3%

* With actuarially reduced benefits.

Retirement benefits for members who joined the ASRS prior to September 13, 2013, are subject to automatic cost-of-living adjustments based on excess investment earning. Members with a membership date on or after September 13, 2013, are not eligible for cost-of-living adjustments. Survivor benefits are

Navajo County Community College District
 (Northland Pioneer College)
 Notes to Financial Statements
 June 30, 2023

payable upon a member’s death. For retired members, the retirement benefit option chosen determines the survivor benefit. For all other members, the beneficiary is entitled to the member’s account balance that includes the member’s contributions and employer’s contributions, plus interest earned.

Contributions—In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2023, statute required active ASRS members to contribute at the actuarially determined rate of 12.03 percent for retirement of the members’ annual covered payroll, and statute required the District to contribute at the actuarially determined rate of 11.92 percent for retirement of the active members’ annual covered payroll. In addition, the District was required by statute to contribute at the actuarially determined rate of 9.62 percent for retirement of annual covered payroll of retired members who worked for the District in positions that an employee who contributes to the ASRS would typically fill. The District’s contributions to the pension plan for the year ended June 30, 2023, were \$1,913,995.

Pension liability—At June 30, 2023, the District reported a liability of \$19,031,710 for its proportionate share of the ASRS’ net pension liability. The net liability was measured as of June 30, 2022. The total liability used to calculate the net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2021, to the measurement date of June 30, 2022.

The District’s proportion of the net liability was based on the District’s actual contributions to the plan relative to the total of all participating employers’ contributions for the year ended June 30, 2022. The District’s proportion measured as of June 30, 2022, was .11660 percent, which was an decrease of .00222 from its proportion measured as of June 30, 2021.

Pension expense and deferred outflows/inflows of resources—For the year ended June 30, 2023 the District recognized pension expense for ASRS of \$2,092,957. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 162,161	
Change of assumptions or other inputs	944,581	
Net difference between projected and actual earnings on pension plan investments		\$501,314
Changes in proportion and differences between district contributions and proportionate share of contributions	179,263	225,295
District contributions subsequent to the measurement date	<u>1,913,995</u>	
Total	<u>\$3,200,000</u>	<u>\$726,609</u>

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 Notes to Financial Statements
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The \$1,913,995 reported as deferred outflows of resources related to ASRS pensions resulting from district contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to ASRS pensions will be recognized in pension expense as follows:

Year ending June 30,	
2024	\$ 962,168
2025	(334,750)
2026	(870,398)
2027	802,376
2028	-

Actuarial assumptions—The significant actuarial assumptions used to measure the total pension liability are as follows:

Actuarial valuation date	June 30, 2021
Actuarial roll forward date	June 30, 2022
Actuarial cost method	Entry age normal
Investment rate of return	7.0%
Projected salary increases	2.9 – 8.4%
Inflation	2.3%
Permanent benefit increase	Included
Mortality rates	2017 SRA Scale U-MP

Actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2020.

The long-term expected rate of return on ASRS plan investments was determined to be 7.0 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset class	Target allocation	Long-term expected geometric real rate of return
Equity	50%	3.90%
Fixed income - credit	20%	5.30%
Fixed income - interest rate sensitive	10%	(0.20%)
Real estate	<u>20%</u>	6.00%
Total	<u>100%</u>	

Discount rate—At June 30, 2022, the discount rate used to measure the ASRS total pension liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that

Navajo County Community College District
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 June 30, 2023

contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board’s funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the plans’ fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District’s proportionate share of the ASRS net pension liability to changes in the discount rate—The following table presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.0 percent) or 1 percentage point higher (8.0 percent) than the current rate:

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
District’s proportionate share of the net pension liability	\$28,080,722	\$19,031,710	\$11,486,247

Pension plan fiduciary net position—Detailed information about the pension plan’s fiduciary net position is available in the separately issued ASRS financial report.

Note 9 - Operating Expenses

The District’s operating expenses are presented by functional classification in the Statement of Revenues, Expenses, and Changes in Net Position—Primary Government. The operating expenses can also be classified into the following:

Compensation and benefits	\$23,025,293
Contract services	2,443,829
Supplies and other services	3,450,067
Communications and utilities	1,304,929
Scholarships	2,572,455
Depreciation/amortization	2,914,657
Other	<u>25,801</u>
Total	<u>\$35,737,031</u>

The District uses credit cards to pay certain vendors for goods or services. The District received \$953 from credit card payments for the year ended June 30, 2023.

Note 10 - Discretely Presented Component Units Disclosures

A. Summary of Significant Accounting Policies

The significant accounting policies of NPC Friends & Family and NATC are described below to enhance the usefulness of the financial statements to the reader.

Navajo County Community College District
(Northland Pioneer College)
Notes to Financial Statements
June 30, 2023

Nature of the Component Units—NPC Friends & Family is a not-for-profit corporation operating in accordance with Section 501(c)(3) of the Internal Revenue Code. It is located in Snowflake, AZ, and provides supplemental philanthropic support for students, programs and services that advance the mission of Northland Pioneer College (College). NPC Friends & Family receives cash contributions, gifts, membership dues, and rental income, and administers and invests securities and property, conducts special-event fundraisers, and disburses payments to the College for educational purposes.

NATC is a not-for-profit corporation operating in accordance with Section 501(c)(3) of the Internal Revenue Code. NATC owns and operates a regional training center located in Taylor, AZ, which 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 received a state appropriation distributed to the District as a pass-through grant. The District recorded the revenue as state appropriations of \$1 million and expense as a grant to the component unit during fiscal year 2020. The District invested the funds in a State LGIP Pool 500 and the investments lost \$20,416, resulting in a balance due to the component unit of \$102,143 as of June 30, 2023.

Basis of Accounting—The financial statements of NPC Friends & Family and NATC have been prepared on the accrual basis of accounting. All revenues received for support of current operations are immediately recorded as revenues while revenues received for support of future operations are deferred and recognized over the periods to which the revenues relate.

Financial Statement Presentation—NPC Friends & Family and NATC are required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Income Taxes—NPC Friends & Family and NATC are 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, NPC Friends & Family qualifies for the charitable deduction under Internal Revenue Section 170(b)(1)(A).

NPC Friends & Family and NATC file informational tax returns with the U.S. federal and Arizona state governments.

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.

Cash and Cash Equivalents—NPC Friends & Family and NATC recognize highly liquid investments with an original maturity of three months or less as cash equivalents and are stated at fair value.

Investments—NPC Friends & Family recognizes investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the Statement of Financial Position. Unrealized gains and losses are included in the change in net assets.

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 June 30, 2023

Property & Equipment—NATC capitalizes purchased property and equipment with a cost of \$5,000 or more and having estimated useful lives of more than one year. Property and equipment are recorded at cost or, for donated items, at their estimated fair value on the date of donation. Property and equipment are depreciated using the straight-line method over the estimated useful lives of the related assets, which range from 5 to 50 years.

Contributions—NPC Friends & Family and NATC record contributions received as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Endowment Funds—NPC Friends & Family 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 NPC Friends & Family with guidance on accounting for the net asset classification of such endowment funds.

Property Held for Sale—NPC Friends & Family receives certain assets from donors that are held for resale. Such assets are recorded at their approximate fair values at the date of donation. Property held for sale as of June 30, 2023 is reported as real estate investments.

Date of Management’s Review—Management has reviewed events subsequent to June 30, 2023, up through the financial statements report date, for NPC Friends & Family, July 31, 2023, and for NATC, August 25, 2023. Management has also reviewed events subsequent to the component units’ financial statement report date up through the District’s financial statements report date to evaluate their effect on the fair presentation of the financial statements. As of the District’s report date, there have been no events subsequent to June 30, 2023, that are required to be disclosed in order to present fairly the financial position and changes in net assets of either NPC Friends & Family or of NATC.

B. Cash

The total cash held by NPC Friends & Family and NATC at June 30, 2023, are as follows:

	NPC Friends and Family	NATC
Checking	\$ 257,669	\$134,724
Money market	1,620,214	-
Savings	<u>210,874</u>	<u>-</u>
	<u>\$2,088,757</u>	<u>\$134,724</u>
Unrestricted cash	\$ 783,429	\$134,724
Restricted cash	<u>1,305,328</u>	<u>-</u>
	<u>\$2,088,757</u>	<u>\$134,724</u>

C. Fair Value Measurements

The following table represents the NPC Friends & Family fair value hierarchy for its financial assets (cash and investments) measured at fair value on a recurring basis as of June 30, 2023.

Navajo County Community College District
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Notes to Financial Statements
June 30, 2023

Level 1 inputs: Quoted prices in active markets for identical assets that the Organization has the ability to access at the measurement date.

Level 2 inputs: Inputs other than quoted prices included within Level 1 that are observable for the assets, either directly or indirectly. These include interest rates at commonly quoted intervals and other inputs not directly observable, but derived principally from, or corroborated by, observable market data.

Level 3 inputs: Unobservable inputs for the assets which are therefore based primarily upon management's own estimates, the economic and competitive environment, the characteristics of the assets and other such factors. Therefore, the results cannot be determined with precision and may not be realized in an actual sale or immediate settlement of the assets.

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

Assets	Level 1	Total
Cash	\$ 468,543	\$ 468,543
Endowment investments	<u>1,620,214</u>	<u>1,620,214</u>
Total	<u>\$2,088,757</u>	<u>\$2,088,757</u>

D. Investments

Investments are stated at fair value as of June 30, 2023.

For the year ended June 30, 2023, NPC Friends & Family had investments consisting of marketable securities held with Edward Jones and real estate comprising several lots of land. The marketable securities have a fair value of \$1,620,214 as of June 30, 2023.

E. Property and Equipment

The total property and equipment held by NATC at June 30, 2023 are as follows:

	NATC
Land	\$ 110,000
Construction in progress	857,263
Buildings	637,742
Training facilities	2,151,697
Other capital equipment	<u>25,730</u>
	3,782,432
Less accumulated depreciation	<u>(1,549,731)</u>
	<u>\$ 2,232,701</u>

Navajo County Community College District
(Northland Pioneer College)
Notes to Financial Statements
June 30, 2023

F. Restrictions on Net Assets

NPC Friends & Family had net assets with donor restrictions in the amount of \$1,305,328 as of June 30, 2023, consisting of donated contributions and investment earnings, which are available for scholarships in future years.

G. Endowment Funds

As of June 30, 2023, NPC Friends and Family's endowments consisted of ten funds: One fund established for the Martia A. Smith Memorial Art Scholarship, one for the Charles E. Lisitzky Scholarship, one for the Prescott Winslow Memorial Scholarship, one for the Claude Endfield Early Childhood Scholarship Fund, one for the 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 Andy Von for Native American student Scholarships, 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.

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)

Navajo County Community College District
(Northland Pioneer College)
Notes to Financial Statements
June 30, 2023

- Attain reasonable capital appreciation, through prudent acceptance of risk, to enhance the future purchasing power of the investment capital.

As of June 30, 2023, the endowment assets were invested in marketable securities with Edward Jones. The investments were fully insured by the Securities Investor Protection Corporation (SIPC).

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, 2023, 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, 2023, 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, 2023, 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.

Navajo County Community College District
(Northland Pioneer College)
Notes to Financial Statements
June 30, 2023

As of June 30, 2023, NPC Friends and Family had the following net asset composition by fund type:

	2023		Total
	Without Donor Restrictions	With Donor Restrictions	
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	<u>(153,652)</u>	<u>(186,273)</u>	<u>(339,925)</u>
Endowment net assets, end of year	<u>\$ 525,760</u>	<u>\$1,094,454</u>	<u>\$1,620,214</u>

H. Related Parties

For the year ended June 30, 2023, NPC Friends & Family received support from the College. The Executive Director for NPC Friends & Family is an employee of the College. The value for this service is not recorded on NPC Friends & Family’s financial statements.

For the year ended June 30, 2023 NATC received certain use of facilities and staff services from the College. However, since these provided facilities and services also benefit NPC’s educational programs, no value for these amounts are recorded on NATC’s financial statements.



Northland Pioneer College

REQUIRED SUPPLEMENTARY INFORMATION

Navajo County Community College District
(Northland Pioneer College)
Required Supplementary Information
Schedule of District's Proportionate Share of the Net Pension Liability
June 30, 2023

Arizona State Retirement System	Reporting Fiscal Year (Measurement Date)									
	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)
District's proportion of the net pension liability	0.11660%	0.11882%	0.11508%	0.117950%	0.121000%	0.122840%	0.129700%	0.135990%	0.132141%	
District's proportionate share of the net pension liability	\$19,031,710	\$15,612,420	\$19,939,359	\$17,163,097	\$16,875,242	\$19,136,078	\$20,934,883	\$21,181,785	\$19,552,338	
District's covered payroll	\$13,919,615	\$13,489,573	\$12,616,819	\$12,475,283	\$12,064,178	\$12,028,742	\$12,224,338	\$12,601,405	\$11,937,540	Information not available
District's proportionate share of the net pension liability as a percentage of its covered payroll	136.73%	115.74%	158.04%	137.58%	139.88%	159.09%	171.26%	168.09%	163.79%	
Plan fiduciary net position as percentage of the total pension liability	74.26%	78.58%	69.33%	73.24%	73.40%	69.92%	67.06%	68.35%	69.49%	

Navajo County Community College District
(Northland Pioneer College)
Required Supplementary Information
Schedule of District's Pension Contributions
June 30, 2023

**Arizona State
Retirement System**

	Reporting Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Statutorily required contribution	\$ 1,913,995	\$ 1,695,704	\$ 1,566,826	\$ 1,440,999	\$ 1,392,742	\$ 1,310,764	\$ 1,292,303	\$ 1,317,742	\$ 1,362,612	\$ 1,223,689
District's contributions in relation to the statutorily required contribution	<u>1,913,995</u>	<u>1,695,704</u>	<u>1,566,826</u>	<u>1,440,999</u>	<u>1,392,742</u>	<u>1,310,764</u>	<u>1,292,303</u>	<u>1,317,742</u>	<u>1,362,612</u>	<u>1,223,689</u>
District's contribution deficiency (excess)	-	-	-	-	-	-	-	-	-	-
District's covered payroll	\$15,964,572	\$13,919,615	\$13,489,573	\$12,616,819	\$12,475,283	\$12,064,178	\$12,028,742	\$12,224,338	\$12,601,405	\$11,937,540
District's contributions as a percentage of covered payroll	11.99%	12.18%	11.62%	11.42%	11.16%	10.86%	10.74%	10.78%	10.81%	10.25%



Northland Pioneer College

STATISTICAL SECTION

Statistical Section Introduction

In accordance with Governmental Accounting Standards Boards Statement No. 44, Economic Condition Reporting: This is the statistical section of Navajo County Community College District's (the District) annual comprehensive financial report (ACFR). The information in this section is presented in detail and is compiled data over ten years that addresses key areas that relate to the overall nature of the institution.

Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over-time.

- Net Position by Component
- Changes in Net Position
- Expenses by Function
- Expenses by Use
- Revenues by Source
- Statutory Limit to Budgeted Expenditures

Revenue Capacity

These schedules contain information to help the reader assess the District's most significant local revenue sources: tuition and property tax.

- Assessed Valuation, Tax Rate, and Estimated Actual Value
- Property Tax Levies and Collections
- Property Tax Rates, Direct and Overlapping Governments
- Principal Taxpayers
- Historic General Resident Tuition

Debt Capacity

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

- Ratios of Outstanding Debt by Type
- Computation of Legal Debt Margin

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

- Schedule of Demographic and Economic Statistics
- Schedule of Employment by Sector and Major Employers

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

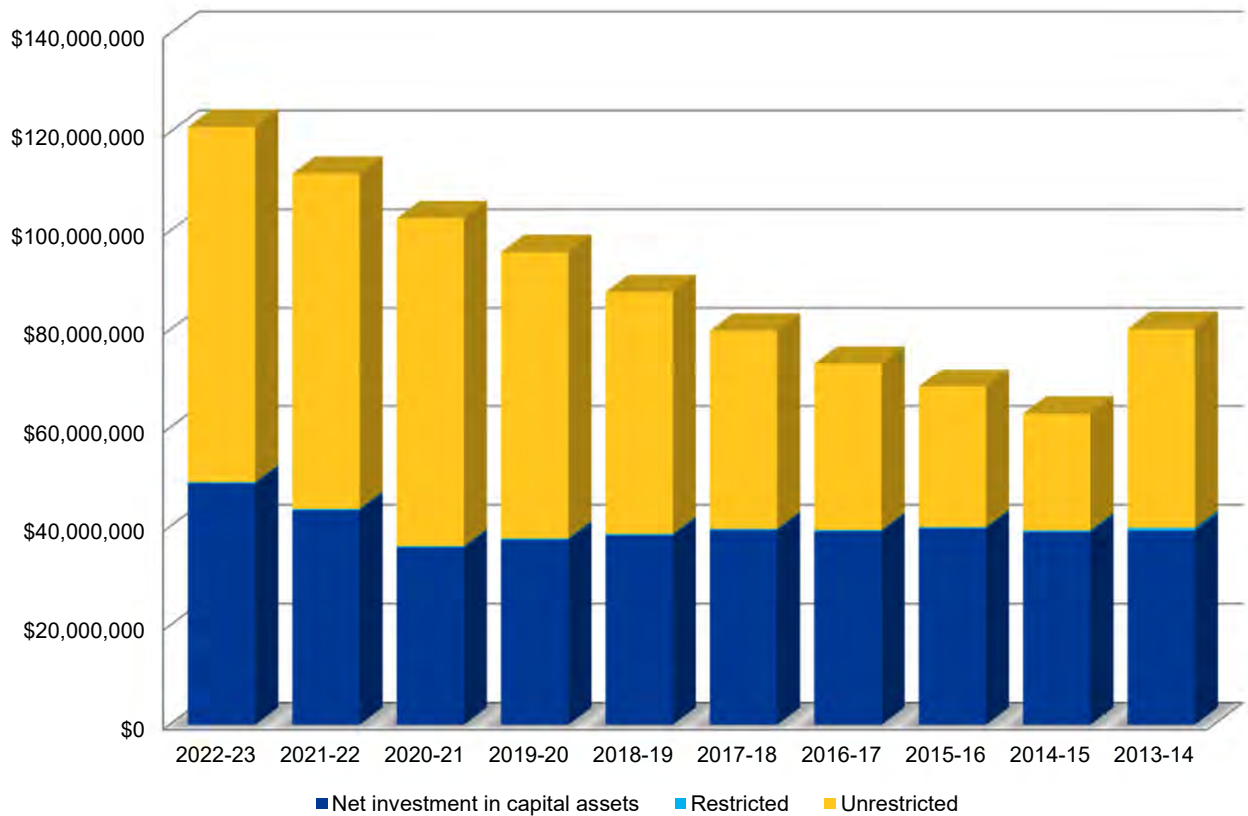
- Enrollment and Degree Statistics
- Student Enrollment and Demographic Statistics
- Employee Statistics
- Schedule of Capital Asset Information

**Navajo County Community College District
(Northland Pioneer College)
Net Position by Component
Last Ten Fiscal Years**

	2022-23	2021-22	2020-21	2019-20	2018-19
Primary government					
Net investment in capital assets	\$ 48,777,972	\$ 42,368,870	\$ 35,863,021	\$ 37,439,475	\$ 38,343,148
Restricted	276,408	266,879	266,230	265,935	262,066
Unrestricted	72,073,315	69,034,006	66,516,263	58,138,746	49,094,260
Total primary government net position	<u>\$ 121,127,695</u>	<u>\$ 111,669,755</u>	<u>\$ 102,645,514</u>	<u>\$ 95,844,156</u>	<u>\$ 87,699,474</u>

	2017-18	2016-17	2015-16	2014-15	2013-14
Primary government					
Net investment in capital assets	\$ 39,379,263	\$ 39,149,874	\$ 39,736,346	\$ 39,022,715	\$ 39,231,822
Restricted	256,361	253,180	251,756	314,958	612,712
Unrestricted	40,260,419	33,813,905	28,481,396	23,599,386	40,454,224
Total primary government net position	<u>\$ 79,896,043</u>	<u>\$ 73,216,959</u>	<u>\$ 68,469,498</u>	<u>\$ 62,937,059</u>	<u>\$ 80,298,758</u>

Net Position by Component



Source:
Audited financial statements.

**Navajo County Community College District
(Northland Pioneer College)
Changes in Net Position
Last Ten Fiscal Years**

	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Operating revenues:										
Tuition and fees,										
net of scholarship allowances	\$ 1,633,882	\$ 1,652,679	\$ 1,169,747	\$ 2,320,187	\$ 2,400,758	\$ 2,328,188	\$ 2,388,164	\$ 2,478,625	\$ 2,357,891	\$ 2,295,137
Government contracts	3,300,742	2,478,267	2,736,560	2,642,769	3,021,888	2,516,324	2,808,825	2,606,064	3,283,218	3,156,936
Bookstore income, net of										
scholarship allowances	48,043	50,861	25,106	29,420	9,471	8,549	12,231	61,854	48,491	66,720
Other	349,500	488,412	189,002	234,592	281,638	270,958	412,543	330,747	334,987	352,295
Total operating revenues	5,332,167	4,670,219	4,120,415	5,226,968	5,713,755	5,124,019	5,621,763	5,477,290	6,024,587	5,871,088
Operating expenses:										
Instruction	11,782,418	10,616,851	9,768,640	10,214,313	9,181,020	9,555,791	9,592,910	10,304,514	10,927,034	9,761,727
Public service	-	-	-	15,407	23,644	32,012	35,657	29,904	29,159	35,889
Academic support	1,558,098	1,307,586	1,127,395	1,060,798	1,051,367	1,042,887	1,087,234	1,048,291	1,074,313	1,046,927
Student services	3,078,409	2,158,546	1,980,909	2,158,033	4,042,358	2,068,628	2,161,513	2,155,979	2,116,755	2,143,989
Institutional Support	11,617,772	10,815,738	11,112,076	9,809,049	7,489,043	8,484,090	8,204,043	7,959,606	8,719,606	8,475,611
Operation and maintenance										
of plant	1,919,900	1,901,482	1,749,827	1,583,140	1,681,903	1,481,875	2,270,571	1,780,832	1,941,192	2,118,547
Scholarships	2,547,638	2,302,757	2,054,658	2,247,251	2,163,155	2,000,677	2,133,721	2,292,036	2,273,228	2,240,669
Auxiliary enterprises	318,139	206,714	180,188	227,810	353,347	375,564	371,401	592,749	399,147	559,067
Depreciation	2,914,657	2,681,507	2,527,514	2,272,980	2,185,385	2,200,669	2,375,273	2,172,776	2,053,133	1,838,484
Total operating expenses	35,737,031	31,991,181	30,501,207	29,588,781	28,171,222	27,242,192	28,232,323	28,336,687	29,533,567	28,220,910
Operating loss	(30,404,864)	(27,320,962)	(26,380,792)	(24,361,813)	(22,457,467)	(22,118,173)	(22,610,560)	(22,859,397)	(23,508,980)	(22,349,822)
Nonoperating revenues										
(expenses):										
Property taxes	16,111,315	16,052,117	15,645,227	15,470,410	15,085,682	14,879,623	14,383,804	14,430,117	13,980,187	13,153,327
State appropriations	14,412,238	13,584,833	10,990,474	11,548,300	9,026,200	8,690,200	8,041,200	7,777,000	7,276,900	7,160,800
Government grants	6,206,433	5,442,154	6,011,021	4,308,940	3,986,711	3,921,699	3,800,723	5,126,742	4,728,837	4,740,596
Share of state sales taxes	688,629	600,253	264,994	444,916	411,170	326,482	381,230	436,779	297,567	304,219
Private grants (1)	451,493	323,417	664,780	533,294	550,981	471,721	474,310	427,216	423,082	435,192
Investment earnings	2,007,405	342,429	414,898	1,216,955	1,200,154	549,641	279,951	188,535	160,532	148,526
Pass through grant to component unit	(2,720)			(1,016,320)	-	-	(1,574)	(3,037)	(3,470)	(5,138)
Gain/(loss) on disposal of capital assets	(11,989)	-	(803,710)	-	-	(42,109)	(1,623)	8,484	41,100	(112,752)
Other	-	-	(5,534)	-	-	-	-	-	-	-
Total nonoperating revenues and expenses	39,862,804	36,345,203	33,182,150	32,506,495	30,260,898	28,797,257	27,358,021	28,391,836	26,904,735	25,824,770
Income before other revenues, expenses, gains or loss	9,457,940	9,024,241	6,801,358	8,144,682	7,803,431	6,679,084	4,747,461	5,532,439	3,395,755	3,474,948
Capital appropriations	-	-	-	-	-	-	-	-	-	122,600
Increase in net position	9,457,940	9,024,241	6,801,358	8,144,682	7,803,431	6,679,084	4,747,461	5,532,439	3,395,755	3,597,548
Total net position, July 1 (1)	111,669,755	102,645,514	95,844,156	87,699,474	79,896,043	73,216,959	68,469,498	62,937,059	59,541,304	76,701,210
Total net position, June 30	\$121,127,695	\$111,669,755	\$102,645,514	\$ 95,844,156	\$ 87,699,474	\$ 79,896,043	\$ 73,216,959	\$ 68,469,498	\$ 62,937,059	\$ 80,298,758

Source:
Audited financial statements except as reclassified in (1).

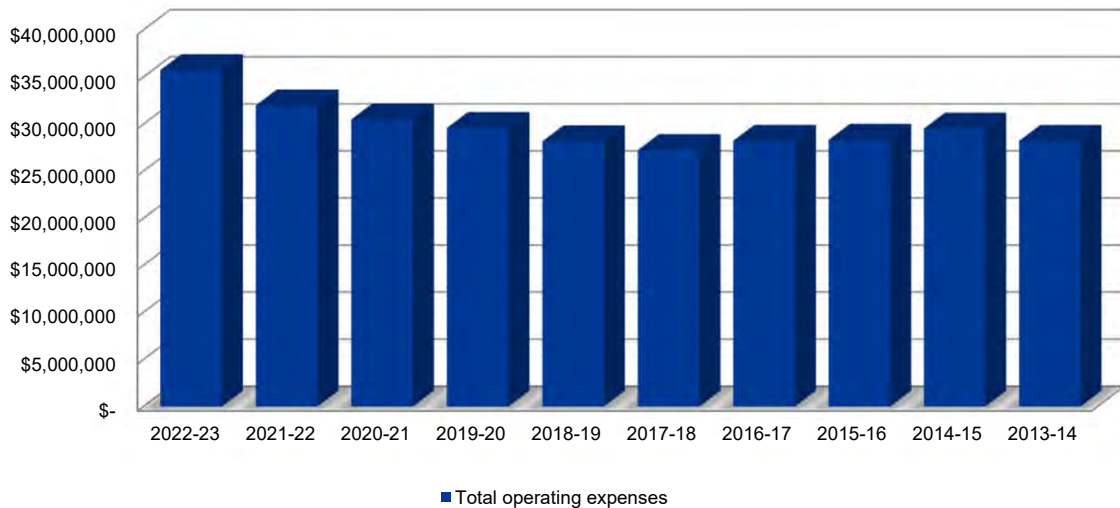
Notes:
(1) In fiscal year 2014-15, beginning net position was restated for implementation of GASB Statement No. 68, Accounting and Financial Reporting for Pensions.

**Navajo County Community College District
(Northland Pioneer College)
Expenses by Function
Last Ten Fiscal Years**

	2022-23	2021-22	2020-21	2019-20	2018-19
Instruction	\$ 11,782,418	\$ 10,616,851	\$ 9,768,640	\$ 10,214,313	\$ 9,181,020
Public service	-	-	-	15,407	23,644
Academic support	1,558,098	1,307,586	1,127,395	1,060,798	1,051,367
Student services	3,078,409	2,158,546	1,980,909	2,158,033	4,042,358
Institutional support	11,617,772	10,815,738	11,112,076	9,809,049	7,489,043
Operation and maintenance of plant	1,919,900	1,901,482	1,749,827	1,583,140	1,681,903
Scholarships	2,547,638	2,302,757	2,054,658	2,247,251	2,163,155
Auxiliary enterprises	318,139	206,714	180,188	227,810	353,347
Depreciation	2,914,657	2,681,507	2,527,514	2,272,980	2,185,385
Total operating expenses	<u>35,737,031</u>	<u>31,991,181</u>	<u>30,501,207</u>	<u>29,588,781</u>	<u>28,171,222</u>
Interest expense	-	-	-	-	-
Loss on disposal of capital assets	11,989	-	803,710	-	-
Pass through grant to component unit	2,720	-	5,534	1,016,320	-
Total nonoperating expenses	<u>14,709</u>	<u>-</u>	<u>809,244</u>	<u>1,016,320</u>	<u>-</u>
Total expenses	<u>\$ 35,751,740</u>	<u>\$ 31,991,181</u>	<u>\$ 31,310,451</u>	<u>\$ 30,605,101</u>	<u>\$ 28,171,222</u>

	2017-18	2016-17	2015-16	2014-15	2013-14
Instruction	\$ 9,555,791	\$ 9,592,910	\$ 10,304,514	\$ 10,927,034	\$ 9,761,727
Public service	32,012	35,657	29,904	29,159	35,889
Academic support	1,042,887	1,087,234	1,048,291	1,074,313	1,046,927
Student services	2,068,628	2,161,513	2,155,979	2,116,755	2,143,989
Institutional support	8,484,090	8,204,043	7,959,606	8,719,606	8,475,611
Operation and maintenance of plant	1,481,875	2,270,571	1,780,832	1,941,192	2,118,547
Scholarships	2,000,677	2,133,721	2,292,036	2,273,228	2,240,669
Auxiliary enterprises	375,564	371,401	592,749	399,147	559,067
Depreciation	2,200,669	2,375,273	2,172,776	2,053,133	1,838,484
Total operating expenses	<u>27,242,193</u>	<u>28,232,323</u>	<u>28,336,687</u>	<u>29,533,567</u>	<u>28,220,910</u>
Interest expense	-	1,574	3,037	3,470	5,138
Loss on disposal of capital assets	42,109	1,623	-	-	112,752
Pass through grant to component unit	-	-	-	-	-
Total nonoperating expenses	<u>42,109</u>	<u>3,197</u>	<u>3,037</u>	<u>3,470</u>	<u>117,890</u>
Total expenses	<u>\$ 27,284,302</u>	<u>\$ 28,235,520</u>	<u>\$ 28,339,724</u>	<u>\$ 29,537,037</u>	<u>\$ 28,338,800</u>

Total Operating Expenses



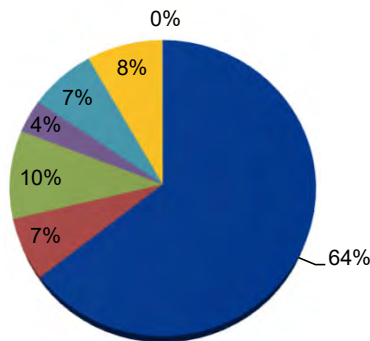
Source:
Audited financial statements.

**Navajo County Community College District
(Northland Pioneer College)
Expenses by Use
Last Ten Fiscal Years**

	2022-23	2021-22	2020-21	2019-20	2018-19
Compensation and benefits (1)	\$ 23,025,293	\$ 19,870,792	\$ 19,415,939	\$ 18,226,508	\$ 16,677,080
Contract services	2,443,829	1,930,441	2,374,117	2,012,642	2,129,192
Supplies and other services	3,450,067	3,625,362	2,995,478	3,750,161	3,812,499
Communications and utilities	1,304,929	1,206,037	1,091,638	1,098,021	1,153,436
Scholarships	2,572,455	2,302,031	2,057,607	2,247,251	2,163,155
Depreciation	2,914,657	2,681,507	2,527,514	2,272,980	2,185,385
Other	25,801	375,011	38,914	(18,782)	50,474
Total operating expenses	35,737,031	31,991,181	30,501,207	29,588,781	28,171,222
Non operating expenses	-	-	809,244	1,016,320	-
Total expenses	\$ 35,737,031	\$ 31,991,181	\$ 31,310,451	\$ 30,605,101	\$ 28,171,222

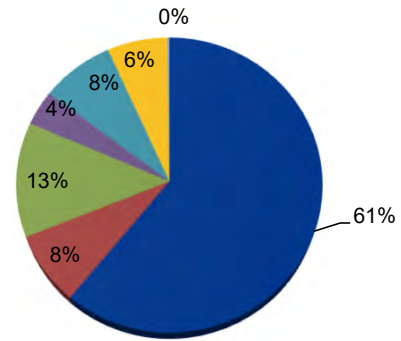
	2017-18	2016-17	2015-16	2014-15	2013-14
Compensation and benefits (1)	\$ 16,818,499	\$ 17,121,078	\$ 17,635,444	\$ 18,189,910	\$ 17,200,507
Contract services	2,089,793	1,862,246	2,346,731	2,109,597	2,243,436
Supplies and other services	2,995,683	3,627,164	2,703,472	3,775,418	3,550,497
Communications and utilities	1,142,965	1,098,569	1,178,132	1,146,620	1,086,284
Scholarships	1,998,572	2,133,721	2,292,036	2,273,228	2,240,669
Depreciation	2,200,669	2,375,273	2,172,776	2,053,133	1,838,484
Other	(3,990)	14,272	8,096	(14,339)	61,033
Total operating expenses	27,242,192	28,232,323	28,336,687	29,533,567	28,220,910
Non operating expenses	42,109	3,197	3,037	3,470	117,890
Total expenses	\$ 27,284,301	\$ 28,235,520	\$ 28,339,724	\$ 29,537,037	\$ 28,338,800

FY22-23 Expenses by Use



- Compensation and benefits (1)
- Supplies and other services
- Scholarships
- Other
- Contract services
- Communications and utilities
- Depreciation

FY13-14 Expenses by Use



- Compensation and benefits (1)
- Supplies and other services
- Scholarships
- Other
- Contract services
- Communications and utilities
- Depreciation

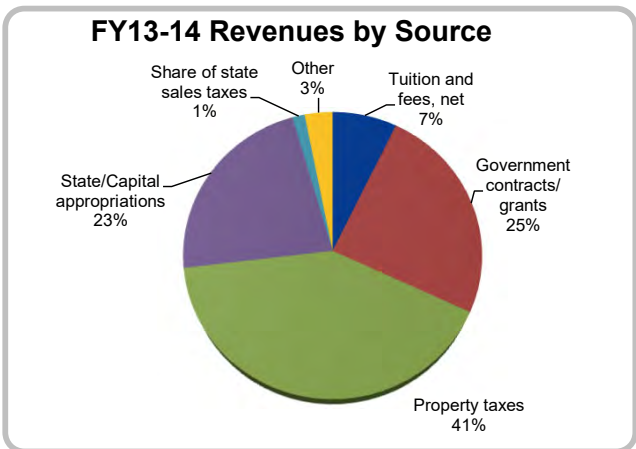
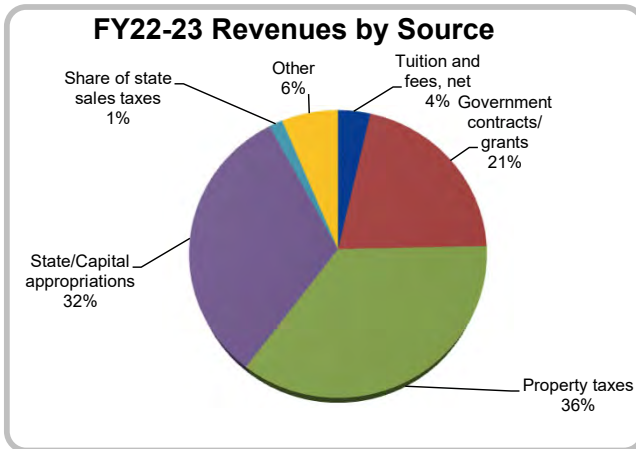
Source:
Audited financial statements.

Notes:
(1) Starting in fiscal year 2013-14, Compensation and benefits replaced Personal services to more accurately describe the expense category.

**Navajo County Community College District
(Northland Pioneer College)
Revenues by Source
Last Ten Fiscal Years**

	2022-23	2021-22	2020-21	2019-20	2018-19
Tuition and fees, net	\$ 1,633,882	\$ 1,652,679	\$ 1,169,747	\$ 2,320,187	\$ 2,400,758
Government contracts	3,300,742	2,478,267	2,736,560	2,642,769	3,021,888
Bookstore income, net	48,043	50,861	25,106	29,420	9,471
Other	349,500	488,412	189,002	234,592	281,638
Total operating revenue	5,332,167	4,670,219	4,120,415	5,226,968	5,713,755
Property taxes	16,111,315	16,052,117	15,645,227	15,470,410	15,085,682
State appropriations	14,412,238	13,584,833	10,990,474	11,548,300	9,026,200
Government grants	6,206,433	5,442,154	6,011,021	4,308,940	3,986,711
Private grants	451,493	323,417	264,994	444,916	411,170
Share of state sales taxes	688,629	600,253	664,780	533,294	550,981
Investment earnings	2,007,405	342,429	414,898	1,216,955	1,200,154
Total nonoperating revenues	39,877,513	36,345,203	33,991,394	33,522,815	30,260,898
Capital appropriations	-	-	-	-	-
Total revenues	\$ 45,209,680	\$ 41,015,422	\$ 38,111,809	\$ 38,749,783	\$ 35,974,653

	2017-18	2016-17	2015-16	2014-15	2013-14
Tuition and fees, net	\$ 2,328,188	\$ 2,388,164	\$ 2,478,625	\$ 2,357,891	\$ 2,295,137
Government contracts	2,516,324	2,808,825	2,606,064	3,283,218	3,156,936
Bookstore income, net	8,549	12,231	61,854	48,491	66,720
Other	270,958	412,543	330,747	334,987	352,295
Total operating revenue	5,124,019	5,621,763	5,477,290	6,024,587	5,871,088
Property taxes	14,879,623	14,383,804	14,430,117	13,980,187	13,153,327
State appropriations	8,690,200	8,041,200	7,777,000	7,276,900	7,160,800
Government grants	3,921,699	3,800,723	5,126,742	4,728,837	4,740,596
Private grants	326,482	381,230	436,779	297,567	304,219
Share of state sales taxes	471,721	474,310	427,216	423,082	435,192
Investment earnings	549,641	279,951	188,535	160,532	148,526
Gain on disposal of capital assets	-	-	8,484	41,100	-
Total nonoperating revenues	28,839,366	27,361,218	28,394,873	26,908,205	25,942,660
Capital appropriations	-	-	-	-	122,600
Total revenues	\$ 33,963,385	\$ 32,982,981	\$ 33,872,163	\$ 32,932,792	\$ 31,936,348



Source:
Audited financial statements

**Navajo County Community College District
(Northland Pioneer College)
Expenditure Limitation
Statutory Limit to Budgeted Expenditures
Last Ten Fiscal Years**

Fiscal Year	Statutory Expenditure Limitation (1)	Budgeted Expenditures Subject to Limitation (2)	Amount Under/(Over) Expenditure Limitation
2022-23	15,255,258	15,255,258	- (3)
2021-22	15,503,375	16,278,527	(775,152)
2020-21	15,268,903	14,839,288	429,615
2019-20	14,732,390	14,732,390	-
2018-19	14,288,001	13,317,976	970,025
2017-18	13,982,552	13,982,552	293,926
2016-17	13,857,022	13,857,022	49,052
2015-16	13,327,460	13,327,460	1,624,055
2014-15	13,412,368	13,412,368	994,180
2013-14	14,894,360	14,894,360	1,134,433
2012-13	15,978,265	15,561,404	416,861

Source:

Audited annual budgeted expenditure limitation reports.

Notes:

(1) The Statutory Expenditure Limitation is calculated by the Arizona Department of Revenue Economic Estimates Commission and applies to Current (General, Auxiliary Enterprises, and Restricted) and Plant Funds (Unexpended and Retirement of Indebtedness).

(2) Budgeted expenditures are net of allowable exclusions.

(3) Budgeted expenditures for fiscal year 2023 is an estimate, audited numbers not yet available.

**Navajo County Community College District
(Northland Pioneer College)
Assessed Valuation, Tax Rate, and Estimated Actual Value
Last Ten Fiscal Years**

Fiscal Year	Primary Assessed Valuation			Total Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Assessed Value as Percentage of Actual Value
	Centrally Assessed (1)	Locally Assessed Real Property (1)	Locally Assessed Personal Property (1)				
2022-23	169,122,752	733,097,533	16,625,655	918,845,940	1.7505	8,539,919,964	10.76%
2021-22	200,661,019	695,202,180	15,614,890	911,478,089	1.7505	8,278,095,822	11.01%
2020-21	203,330,423	663,774,856	15,052,837	882,158,116	1.7827	8,000,295,495	11.03%
2019-20	205,630,301	631,342,222	15,667,722	852,640,245	1.8164	7,660,041,799	11.13%
2018-19	209,252,253	605,890,780	13,705,100	828,848,133	1.8164	7,393,828,127	11.21%
2017-18	219,892,518	587,340,948	13,874,290	821,107,756	1.8067	7,768,285,298	10.57%
2016-17	222,928,447	565,872,581	14,261,438	803,062,466	1.7884	7,320,532,963	10.97%
2015-16	261,979,130	556,128,109	14,662,934	832,770,173	1.7423	7,462,098,324	11.16%
2014-15	274,277,258	553,959,727	16,781,251	845,018,236	1.6610	7,511,273,209	11.25%
2013-14	272,274,079	612,397,229	18,680,546	903,351,854	1.4769	8,197,385,245	11.02%

Source:

District records, Arizona Department of Revenue, Navajo County Finance and Assessor offices.

Notes:

(1) Categories presented are based on information provided by the Property Tax Oversight Commission for the Arizona Department of Revenue. Categories based on Residential, Commercial and Personal Property is not available but is expected in future years. Centrally assessed property is assessed by the State of Arizona versus the County and includes railroads, pipelines, utilities and other real property. Assessed values include certain tax exempt properties.

**Navajo County Community College District
(Northland Pioneer College)
Property Tax Levies and Collections
Last Ten Fiscal Years**

Fiscal Year	Total Adjusted Tax Levy (1)	Current Tax Collections (2)	Percent of Current Tax Collections to Total Tax Levy	Collections in Subsequent Years (2)	Total Tax Collections (2)	Percent of Total Tax Collections to Total Tax Levy
2022-23	16,094,318	15,677,802	97.41%	-	15,677,802	97.41%
2021-22	15,960,233	15,569,461	97.55%	353,765	15,923,226	99.77%
2020-21	15,620,026	15,257,643	97.68%	331,272	15,588,915	99.80%
2019-20	15,379,303	14,995,661	97.51%	361,733	15,357,394	99.86%
2018-19	15,004,234	14,607,735	97.36%	376,477	14,984,211	99.87%
2017-18	14,763,893	14,382,042	97.41%	353,117	14,735,159	99.81%
2016-17	14,257,188	13,890,497	97.43%	354,180	14,244,677	99.91%
2015-16	14,462,886	13,969,344	96.59%	481,907	14,451,251	99.92%
2014-15	13,929,569	13,498,333	96.90%	427,743	13,926,076	99.97%
2013-14 (3)	13,228,375	12,815,737	96.88%	410,411	13,226,148	99.98%

Source:

Navajo County Treasurer and Assessor Offices and District records.

Notes:

(1) The Total Adjusted Tax Levy amounts include cumulative adjustments from the year of levy until the present year for tax exempt property and/or court settlements.

(2) Tax collections are recorded on a cash basis.

(3) In fiscal year 2014 an adjustment was made for a court settlement with Transwestern Pipeline in the amount of \$120,000. This adjustment reduced the tax levies for fiscal years 2013, 2012 and 2011.

**Navajo County Community College District
(Northland Pioneer College)
Property Tax Rates, Direct and Overlapping Governments
Last Ten Years (Per \$100 of Assessed Value)**

Fiscal Year	Overlapping Rates									
	Northland Pioneer College			Navajo County	Cities and Towns		Fire and Special Districts		School Districts	
	Primary	Secondary	Total		From	To	From	To	From	To
2022-23	1.7505		1.7505	0.8114	0.4854	1.3542	0.1196	3.3751	1.7133	7.3012
2021-22	1.7505		1.7505	0.8501	0.4866	1.3625	0.1266	3.1874	1.7694	7.3012
2020-21	1.7827		1.7827	0.8657	0.5022	1.3871	0.1318	3.2500	1.8371	7.3012
2019-20	1.8164		1.8164	0.8820	0.5115	1.3916	0.0500	3.2500	1.8954	8.0000
2018-19	1.8164		1.8164	0.8951	1.4231	1.4231	0.0500	3.2500	1.9679	8.0000
2017-18	1.8067		1.8067	0.8903	1.4231	1.4231	0.0500	3.5500	2.0234	8.0000
2016-17	1.7884		1.7884	0.8417	1.4021	1.4021	0.0500	3.5500	0.0813	7.3012
2015-16	1.7423		1.7423	0.8417	1.3646	1.3646	0.0500	3.5500	0.5261	7.3012
2014-15	1.6610		1.6610	0.8185	1.2831	1.2831	0.0500	3.5500	0.6338	8.0000
2013-14	1.4769		1.4769	0.6995	0.2789	1.1934	0.0500	3.5500	0.4312	8.0000

Source:

District records and Navajo County Treasurer.

**Navajo County Community College District
(Northland Pioneer College)
Principal Taxpayers
Current Year and Ten Years Ago**

	2022			2013		
	Primary Assessed Valuation	Rank	Percent of Navajo County's Primary Assessed Valuation	Primary Assessed Valuation	Rank	Percent of Navajo County's Primary Assessed Valuation
Arizona Public Service Company	\$ 103,041,873	1	11.30%	\$ 136,252,482	1	13.98%
Burlington Northern/Santa Fe Railway	12,119,368	2	1.33%	6,782,129	6	0.70%
Transwestern Pipeline Co	10,018,985	3	1.10%	17,302,668	3	1.78%
El Paso Natural Gas Company	8,810,156	4	0.97%	8,087,415	5	0.83%
Navopache Electric Co-Op Inc	7,633,052	5	0.84%	5,666,680	8	0.58%
Unisource Energy Corporation	7,049,864	6	0.77%	4,968,246	10	0.51%
Wal-Mart Stores, Inc.	4,971,211	7	0.55%	N/A	N/A	N/A
Smith Bagley Inc	3,644,545	8	0.40%	5,279,667	9	0.54%
Citizens Telecomm of White Mtns	3,473,670	9	0.38%	5,833,729	7	0.60%
PFFJ Inc	2,156,113	10	0.24%	N/A	N/A	N/A
Navajo County Assessed Value	\$ 911,478,089			\$ 974,292,390		

Source:

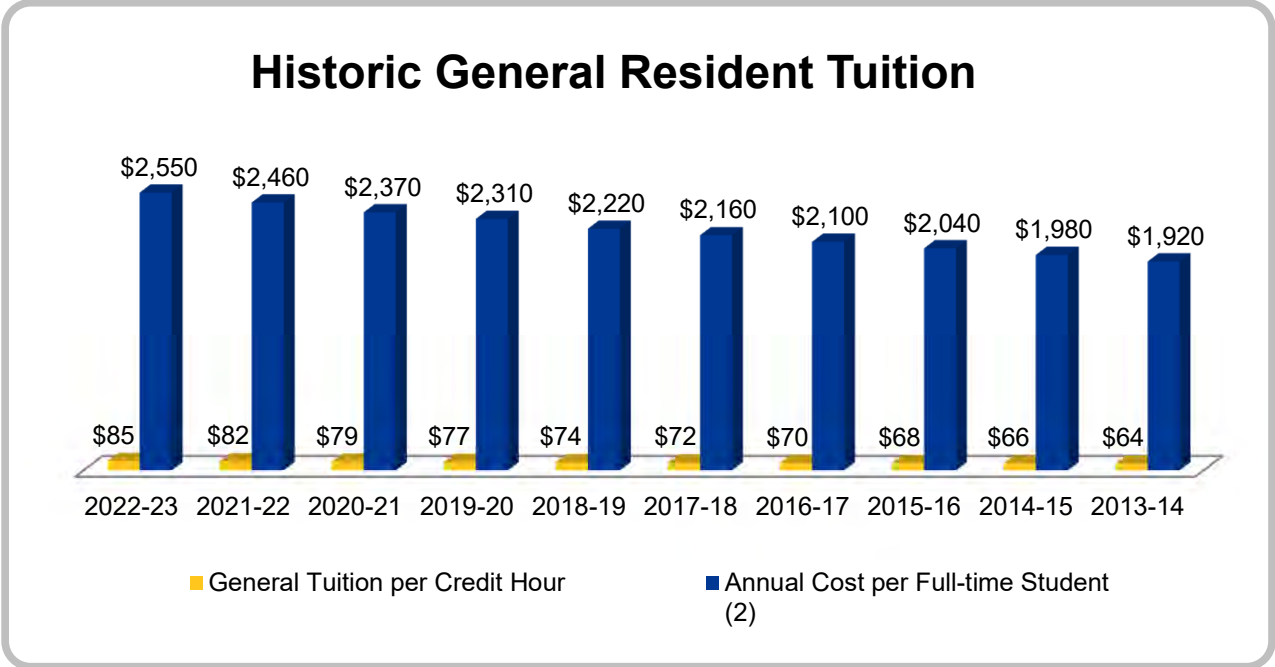
Navajo County Finance Department, 2022 Annual Comprehensive Financial Report.
Navajo County Finance and Assessor Offices.

Note:

(1) Information presented is based on tax year.

**Navajo County Community College District
(Northland Pioneer College)
Historic General Resident Tuition
Last Ten Fiscal Years**

Fiscal Year (1)	District Historic Tuition			
	General Tuition per Credit Hour	Annual Cost per Full-Time Student (2)	Increase (Decrease)	
			Dollars	Percent
2022-23	\$ 85	\$ 2,550	\$ 3	4%
2021-22	82	2,460	3	4%
2020-21	79	2,370	2	3%
2019-20	77	2,310	3	4%
2018-19	74	2,220	2	3%
2017-18	72	2,160	2	3%
2016-17	70	2,100	2	3%
2015-16	68	2,040	2	3%
2014-15	66	1,980	2	3%
2013-14	64	1,920	2	3%



Source:
District records.

Notes:
(1) Tuition rate changes are effective beginning the fall term each year.
(2) Full-time students are defined as taking 30 credit hours in an academic year.

**Navajo County Community College District
(Northland Pioneer College)
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years**

Fiscal Year	Lease Obligations (1)	Total Outstanding Debt	Per FTSE (2)	Per Capita
2022-23	1,162,995	1,162,995	946.54	11.61
2021-22	1,034,005	1,034,005	805.30	9.22
2020-21	-	-	-	-
2019-20	-	-	-	-
2018-19	-	-	-	-
2017-18	-	-	-	-
2016-17	-	-	-	-
2015-16	20,676	20,676	10.66	0.19
2014-15	38,964	38,964	21.04	0.36
2013-14	57,745	57,745	31.64	0.53

Source:

Audited financial statements, Audited FTSE report.

Notes:

- (1) Obligations prior to 2021-22 were Capital Lease Obligations
- (2) Full Time Student Equivalent (FTSE) is based on a fiscal year.

**Navajo County Community College District
(Northland Pioneer College)
Computation of Legal Debt Margin
Last Ten Fiscal Years**

	2022-23	2021-22	2020-21	2019-20	2018-19
Secondary Assessed Value of Real and Personal Property	\$ 1,048,845,359	\$ 1,027,632,739	\$ 987,306,973	\$ 912,719,174	\$ 872,110,638
Debt Limit, 15% of Secondary Assessed Value	157,326,804	154,144,911	148,096,046	136,907,876	130,816,596
Amount of Debt Applicable to Debt Limit: General Obligation Bonded Debt	-	-	-	-	-
Total net debt applicable to the limit	-	-	-	-	-
Legal debt margin	<u>\$ 157,326,804</u>	<u>\$ 154,144,911</u>	<u>\$ 148,096,046</u>	<u>\$ 136,907,876</u>	<u>\$ 130,816,596</u>
Total net debt as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%

	2017-18	2016-17	2015-16	2014-15	2013-14
Secondary Assessed Value of Real and Personal Property	\$ 865,076,310	\$ 841,423,700	\$ 843,018,904	\$ 846,247,083	\$ 904,776,443
Debt Limit, 15% of Secondary Assessed Value	129,761,447	126,213,555	126,452,836	126,937,062	135,716,466
Amount of Debt Applicable to Debt Limit: General Obligation Bonded Debt	-	-	-	-	-
Total net debt applicable to the limit	-	-	-	-	-
Legal debt margin	<u>\$ 129,761,447</u>	<u>\$ 126,213,555</u>	<u>\$ 126,452,836</u>	<u>\$ 126,937,062</u>	<u>\$ 135,716,466</u>
Total net debt as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%

Source:

Navajo County Assessor's Office and District records.

Notes:

The Arizona Constitution, Article 9, Section 8, states that a county or school district may become indebted for an amount not to exceed 15% of taxable property.

**Navajo County Community College District
(Northland Pioneer College)
Schedule of Demographic and Economic Statistics
Last Ten Years**

Calendar Year	County Population (1)	County Personal Income (In Thousands)	County Personal Income Per Capita	County Unemployment Rate
2022	108,147	\$ 4,507,525	\$ 41,680	4.9%
2021	106,802	4,114,493	38,524	9.9%
2020	106,191	3,584,565	33,756	8.5%
2019	106,174	3,489,921	32,870	7.9%
2018	105,384	3,302,610	31,339	7.6%
2017	105,331	3,137,542	29,787	7.6%
2016	104,989	2,983,303	28,415	9.4%
2015	105,543	2,895,102	27,431	9.6%
2014	105,487	2,816,887	26,704	11.2%
2013	106,169	2,756,922	25,967	13.1%

Sources:

Navajo County Finance Department, 2022 Annual Comprehensive Financial Report.

**Navajo County Community College District
(Northland Pioneer College)
Schedule of Employment by Sector and Major Employers
Last Ten Calendar Years**

Employment by Sector	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Mining and Construction	1,469	1,162	1,252	1,164	1,725	2,625	1,525	1,725	1,625	1,600
Educational & Health Svcs	4,259	4,422	4,459	4,586	4,550	4,400	4,125	3,900	3,575	3,575
Financial Activities	577	554	492	640	625	525	650	625	700	600
Government	9,525	9,400	9,195	9,897	9,725	8,850	8,925	9,775	9,325	9,675
Leisure & Hospitality	3,986	3,141	3,243	3,824	3,925	3,850	3,450	3,200	3,700	3,875
Manufacturing	321	318	248	333	300	275	250	175	150	125
Information	165	156	232	92	950	950	1,050	1,200	1,150	1,175
Professional & Business Svcs	1,359	1,288	1,037	1,094	1,500	1,300	1,325	1,150	1,425	1,175
Trade, Transportation & Utilities	5,163	4,816	4,406	4,810	5,100	5,500	5,475	4,875	4,700	5,175
Other Services	554	447	489	595	650	450	975	950	925	1,050

Sources:

Navajo County Finance Department, 2022 Annual Comprehensive Financial Report.

Note:

(1) The number of employees for the 10 largest employers in the County is not available due to State of Arizona non-disclosure restrictions.

**Navajo County Community College District
(Northland Pioneer College)
Enrollment and Degree Statistics
Last Ten Years**

Location	Fall Historic Headcount									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Holbrook	442	284	181	399	450	469	443	469	480	493
Show Low	1,497	1,027	660	1,199	1,098	983	1,020	1,024	960	955
Snowflake	565	237	175	353	369	334	411	367	407	390
Winslow	292	177	72	344	365	416	359	422	376	396
Kayenta	26	14	3	100	110	77	74	75	74	79
Hopi	62	25	10	72	92	101	77	97	113	130
Whiteriver	216	109	144	257	252	239	206	212	195	164
St Johns	101	103	118	158	165	183	176	199	191	188
Springerville/Eager	145	94	59	85	97	107	174	180	227	149
Navajo County Misc.	7	8	6	16	77	40	33	58	1	11
Apache County Misc.	58	51	35	86	114	123	96	112	97	179
Department of Corrections		-	-	-	28	33	32	92	65	47
Other	1,323	1,108	1,372	468	441	377	461	559	515	536
Total District (1)	2,740	2,786	2,703	3,008	3,182	3,021	3,044	3,354	3,211	3,234

Location	Fall Historic FTSE (2)									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Holbrook	128	120	94	189	190	201	202	213	200	190
Show Low	484	423	304	533	501	490	470	493	473	470
Snowflake	166	118	89	170	186	161	164	131	169	143
Winslow	83	74	39	142	154	174	160	186	158	172
Kayenta	6	4	1	33	35	26	24	21	23	24
Hopi	13	9	6	25	34	34	26	34	39	47
Whiteriver	59	46	65	115	109	93	92	98	86	64
St Johns	48	53	61	83	78	95	80	99	89	89
Springerville/Eager	29	21	19	28	33	26	46	55	71	43
Navajo County Misc	2	3	2	4	17	9	7	16	0	2
Apache County Misc	16	19	19	32	33	35	22	24	22	42
Department of Corrections		-	-	-	15	19	24	95	60	14
Other	292	464	609	135	115	104	122	136	139	146
Total District	1,327	1,284	1,308	1,491	1,500	1,468	1,440	1,601	1,529	1,446

Degrees & Certificates	Degrees and Certificates Awarded									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Associate of Arts	43	39	25	48	30	39	33	30	28	39
Associate of Arts in Early Childhd	2	3	3	3	1	1	1	-	-	-
Associate of Arts in Elementary Ed	7	7	6	5	4	10	7	11	4	6
Associate of Business	4	4	5	4	5	3	3	8	9	8
Associate of Science	11	9	6	12	12	13	17	15	11	5
Associate of General Studies	11	8	6	14	16	11	22	16	20	33
Associate of Applied Science	82	99	99	82	113	123	125	121	125	91
Certificate of Proficiency	103	321	314	435	468	472	734	545	399	341
Certificate of Applied Science	438	84	98	99	85	102	97	82	68	63

Source:

District records.

Notes:

(1) Totals are unduplicated headcounts.

(2) FTSE refers to Full Time Student Equivalent which is calculated by dividing total enrolled credit hours per semester by 15 credit hours.

**Navajo County Community College District
(Northland Pioneer College)
Student Enrollment and Demographic Statistics—Page 1
Last Ten Years**

Fall Semester	Attendance		Residency			Gender	
	Full-Time	Part-Time	In State	Out of County (1)	Out of State	Female	Male
2022	19%	81%	89%	11%	0%	1,749	991
2021	16%	84%	89%	11%	0.35%	1,694	1,092
2020	17%	83%	92%	8%	1%	1,616	1,147
2019	20%	80%	89%	11%	0%	1,791	1,217
2018	20%	80%	88%	12%	0%	1,902	1,262
2017	20%	80%	86%	14%	0%	1,809	1,212
2016	21%	79%	87%	13%	0%	1,778	1,266
2015	24%	76%	89%	11%	0%	1,952	1,402
2014	23%	77%	86%	14%	0%	1,922	1,289
2013	21%	79%	88%	12%	0%	1,969	1,265

Fall Semester	Ethnic Background						
	White (Caucasian)	American Indian	Black	Hispanic	Asian	Pacific Islander	Other/ Unknown
2022	39%	29%	1%	8%	1%	1%	19%
2021	51%	28%	1%	15%	1%	1%	3%
2020	42%	28%	1%	9%	1%	0%	20%
2019	45%	34%	0%	9%	1%	0%	10%
2018	43%	37%	1%	7%	1%	0%	12%
2017	45%	37%	1%	5%	1%	0%	11%
2016	49%	34%	1%	3%	1%	0%	12%
2015	46%	36%	1%	1%	1%	0%	14%
2014	47%	35%	1%	11%	1%	0%	5%
2013	49%	36%	1%	8%	1%	0%	5%

Source:

District records.

Notes:

(1) The District's Enterprise Resource Planning system tracks in-state and out-of-state students; a customized tracking system was created to specifically track students in Apache County. The Out of County amounts listed on this schedule represent Apache County students taking classes in Apache County.

**Navajo County Community College District
(Northland Pioneer College)
Student Enrollment and Demographic Statistics—Page 2
Last Ten Years**

Fall Semester	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
19 & Under	1,621	1,692	1,579	1,668	1,772	1,534	1,618	1,651	1,461	1,437
20 - 24	324	296	316	372	409	447	462	505	525	508
25 - 29	219	227	234	292	313	322	313	332	316	304
30 - 39	304	290	311	356	346	356	330	425	444	447
40 - 49	143	166	160	176	185	206	164	228	263	275
50 - 59	74	69	64	92	106	104	97	158	151	200
60 & Over	55	46	39	52	51	52	60	55	51	63
Unknown	-	-	-	-	-	-	-	-	-	-
Total (1)	2,740	2,786	2,703	3008	3,182	3,021	3,044	3,354	3,211	3,234

Source:

District records.

Note:

(1) Totals are unduplicated headcounts.

**Navajo County Community College District
(Northland Pioneer College)
Employee Statistics
(Headcount)
Last Ten Fiscal Years**

Employees	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14 (3)	2012-13
Faculty											
Full-time	85	77	78	69	74	74	75	78	75	77	76
Part-time	100	82	68	74	73	86	70	83	83	82	85
Subtotal of Faculty	185	159	146	143	147	160	145	161	158	159	161
Administrative & Support Staff											
Full-time	165	111	140	138	140	124	130	129	135	137	133
Part-time	134	94	151	128	146	184	168	131	138	136	151
Subtotal of Staff	299	205	291	266	286	308	298	260	273	273	284
Total Employees	484	364	437	409	433	468	443	421	431	432	445
Students per Faculty (1)	7.17	8.08	8.96	10.42	11.85	11.08	12.60	12.06	11.72	11.48	12.19
Students per Staff (1)	4.44	6.27	4.49	5.61	6.09	5.75	6.13	7.46	6.78	6.68	6.91
Average class size (2)	14	13	14	13	14	15	14	14	13	11	12

Source:

District records.

Notes:

- (1) Audited Fall Full Time Student Equivalent (FTSE) divided by Subtotal Faculty or Subtotal Staff.
- (2) Average class size is based on an academic year and is calculated using only classes for Liberal Arts and Nursing excluding multicourse labs and two internet classes (POS221 & POS222).
- (3) Average class size for 2013-14 was corrected from 12 to 11

**Navajo County Community College District
(Northland Pioneer College)
Schedule of Capital Asset Information
Last Ten Fiscal Years**

Location	Fiscal Years									
	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Maintenance/PAD										
Total Square Footage	11,320	11,320	11,320	11,320	11,320	11,320	11,320	11,320	11,320	11,320
102 N. 1st Avenue	8,320	8,320	8,320	8,320	8,320	8,320	8,320	8,320	8,320	8,320
PAD/Receiving (3)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Total Acreage	0.89	0.89	0.89	0.89	0.89	0.54	0.54	0.54	0.54	0.54
Holbrook Campus										
Total Square Footage	101,287	101,287	101,287	101,287	101,287	101,287	101,287	101,287	101,287	101,287
Total Acreage	27.71	27.71	27.71	27.71	27.71	27.71	27.71	27.71	27.71	27.71
Show Low Campus										
Total Square Footage	84,646	84,646	84,646	84,646	84,646	84,646	84,646	84,646	84,646	84,646
Total Acreage	31.69	31.69	31.69	31.69	31.69	31.69	31.69	31.69	31.69	31.69
Snowflake Campus										
Total Square Footage	61,921	60,240	60,240	60,240	60,240	60,240	60,240	60,240	60,240	60,240
Total Acreage	18.5	18.5	18.5	18.5	18.5	18.5	18.5	18.5	18.5	18.5
Winslow Campus										
Total Square Footage	52,880	50,540	50,540	50,540	50,540	50,540	50,540	50,540	50,540	50,540
Total Acreage	26.72	26.72	26.72	26.72	26.72	26.72	26.72	26.72	26.72	26.72
Kayenta Center (1)										
Total Square Footage	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Hopi Center (2)										
Total Square Footage (3)	9,686	9,686	9,686	9,686	9,686	9,686	9,686	9,686	9,686	9,686
Whiteriver Center (2)										
Total Square Footage	14,194	14,194	14,194	14,194	14,194	12,992	12,054	12,054	12,054	12,054
St Johns Center (1)										
Total Square Footage	5,320	5,320	5,320	5,320	5,320	5,320	5,320	5,320	5,320	5,320
Springerville/Eager Center (1)										
Total Square Footage	25,670	25,670	25,670	25,670	25,670	25,670	25,670	25,670	25,670	25,670
Tower Buildings										
Total Square Footage	1,120	1,120	1,120	1,120	1,120	980	980	980	980	980
Greens Peak	140	140	140	140	140	-	-	-	-	-
Wht River Point (3)	140	140	140	140	140	140	140	140	140	140
McKays Peak (3)	420	420	420	420	420	420	420	420	420	420
Dry Lake (3)	420	420	420	420	420	420	420	420	420	420
Total District										
Total Square Footage	372,164	368,143	368,143	368,143	368,143	366,661	365,723	365,723	365,723	365,723
Total Acreage	105.51	105.51	105.51	105.51	105.51	105.16	105.16	105.16	105.16	105.16

Source:

District records.

Notes:

- (1) Leased facilities, only square footage of facilities included.
- (2) District owned building on Tribal lands, only square footage of building included.
- (3) Corrections to square footage made in FY 2019-20 represented retroactively



MAKE A DIFFERENCE!

Forty-nine years ago, Northland Pioneer College originated from a previously abandoned hospital, school, and a cluster of old commercial buildings spread throughout Navajo County. These deep rooted centers at the college would make a difference for generations to come. Easily accessible to population clusters, these centers offered college courses, fun workshops, and vocational training, utilizing a decentralized concept unique in Arizona. Early on, computer labs and libraries were built in converted school buses that traveled between the various centers in the remote counties.

Currently, NPC is known for leading in the application of distance learning technology, always expanding educational opportunities to the college's vast geographic area. Pioneering the use of microwave technology to provide interactive video instruction, NPC's instructors can be on one campus teaching students at multiple locations. Today, NPC's modern wireless wide area network (WWAN) connects 9 different campuses, and centers reaching Apache and Navajo lands across 21,000 square miles, as well as 16 of the region's high schools, some located in remote, rural areas of Northeastern Arizona. Most recently, NPC's District Governing Board members, the college's new President, Dr. Chato Hazelbaker, and NPC administration and staff, joined Navajo County government and City of Show Low dignitaries to break ground on the college's newest development, a 28,820 square foot skills center at the Show Low Campus, now instructing students.

Without such growth, offering opportunities and essential tools of instruction, a college education would be beyond the geographical and financial reach of many of NPC's students. NPC works hard and tirelessly to make a difference for students.



Locations: Show Low, Snowflake/Taylor, Holbrook, Winslow
Kayenta, Hopi, Springerville/Eagar, St. Johns, Whiteriver

Governing Board Work Session Agenda

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

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

Or you can join on [WebEx](#) (Passcode Feb24DGB).

Date: February 20, 2024

Time: After regular meeting

<u>Item</u>	<u>Description</u>	<u>Resource</u>
1.	Call to Order	Chair Robinson
2.	Adoption of the Agenda (Action)	Chair Robinson
3.	Discussion:	
	A. Effective Board Conversations about Diversity, Equity, and Inclusion .. Dr. Borofsky will lead a discussion on DEI.	Dr. Borofsky
4.	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

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