



## OFFICE OF FINANCE AND ADMINISTRATION BI-MONTHLY REPORT – January 2024

**Division:**

- Finance and Accounting Department - Raychelle Leonard, Controller
- Human Resources Department – Perphelia Fowler, Director of Human Resources
- Information Technology Department – Ihab Saleh, Director of IT
- Campus Security – Acting Emery Deschine
- Operations & Maintenance – Wayne O’Daniel, Acting Facilities Supervisor

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### Mission

*To accurately report the financial position of Diné College, its department, and business activities for all stakeholders who have a vested interest in the financial activity and health of Diné College.*

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### Vision Statement

*To offer the highest level of financial service and be result-oriented department for the College.*

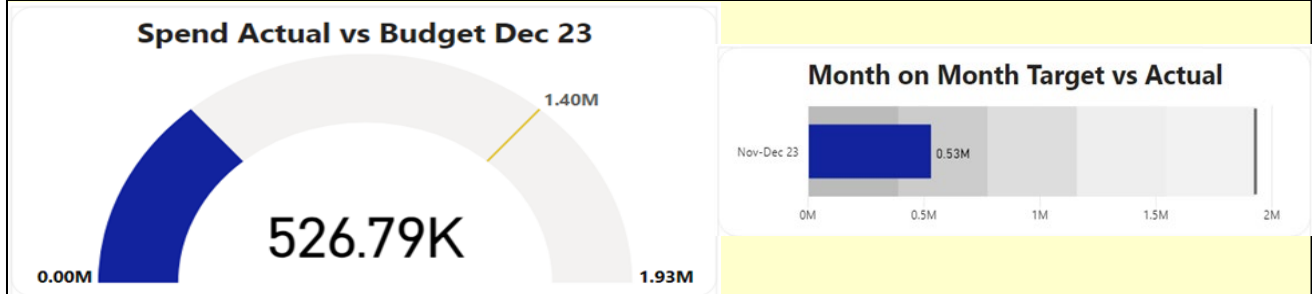
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Submitted by Bo Lewis, VPAF  
Diné College  
12/31/2023

Highlight of Accomplishments for the Months of November & December 2023				
Department	Goals	Progress Highlight	Status	Impact
<b>Goals and Objective: Campus Health &amp; Wellnes: Financial Health</b>				
<b>VP of Finance</b>	Audit for FY 22-23	Accounting is working to close and reconcile each account and making adjustment before the audit begins.The Engagement letter should be forthcoming soon.	10%	To ensure DC's Audit are done timely and accurate for annual reporting. The goals is to be completed before June 2024
	O&M Assessment	Been working with CESO and is given a report Bi-weekly. I will be getting a 60 day review next month. Will share as reports come in.	45%	To ensure that O&M is performing a optimal capacity to support the College in their operations
	Improvement in AP, processing /HR hiring P&P, O&M workorder, IT ticketing	Testing has been completed. The TA form will be in use by January 8. 2024. Electronic 1098T and 1099 distribution is in process as well.	30%	To be accountable to the internal customers, by ensure tracking and monitoring on PR, TA, complaints, Onboarding, workorder, IT ticketing
	HR Director	As of December 25, 2023. Perphelia is the permanent Director of HR.	100%	Selection best qualified candidate for HR Director.
	Mid mgmt Changes	Security Supervisor - Clifford James retired as of Jan 5, 2024, Emery Deschine will be acting Supervisor until position is filled. Claude Sandoval is still on ST disability, with Wayne O'Daniel acting O&M Supervisor.	on-going	To have supervisors in key position to be able to operate effectively and efficiently with some permanency.
	Training employees	Three sessions of the Leadership training was completed. The last session was completed on November 27-29, 2023. 60 employees in Leadership position or potential leaders have completed the training. We've had some positive feedback on this training.	on-going	Staff development and retention for Staff. Leadership training in progress. Find in housing training to continue the momentum.
	Finance Ph II of YearOut Project	Phase II of YearOut project is in process. The Solar site has been fenced off and solar panels being shipped and additional cost was assessed and will be presented BOR for approval by Special Projects.	30%	To power the College without leaving Carbon footprint. Be a leader in the green initiatives
	Outside Learning Center Improvements	Had meeting with Dyron Murphy Architect, some adjustments had to be made to the drawings. More meetings to ensure all agree on plans.	26%	To use technology and asethetic to be responsive to students learning environment.
<b>Goals and objectives: Campus Health &amp; Wellnes: Financial Health</b>				
<b>Finance/ Accounting</b>	Annual Audit	FY22 – Financial Audit & Single Audit	15%	FY22 – Financial Audit & Single Audit preparation set for entire finance team.
	Electronic process for forms	Electronic document process with SoftDocs	99%	SoftDocs: travel authorization, vehicle request in person training for Finance personnel is set for Jan 05, 2024
	Department Goals	FY23 – Finance Division goals update to new strategic goals	50%	Finance Division goals for FY24 were established. Evaluation the goals for FY24 after completion of 1st quarter.
	Tax Forms	1098T & 1099 CY2023 tax forms	90%	Team are reviewing all the datd for 1098T & 1099 prior to printing the test data.Goal is to print/mailed by Jan 12,
	Year End Closure	FY23 – Year End closure	95%	Finance team continue to work on timely completion of all FY23 posting of transaction review. Some accounts are requiring additional reviews
<b>Goals and Objectives: Culture and Environment: Integrate K'é &amp; Lifelong Learning</b>				
<b>Human Resources</b>	Recruitment and Onboarding	DHR continues to address gaps between departments. DHR and IT continues to collabrate on testng components of the HR functions through SoftDocs that related to Onboarding.	75%	This impacts the overall institution and its programs on improving timely hiring
	Housing Policy	Policy was approved by the Board and conducted first tenants meeting and will be hosted the external campus meeting in November	100%	With newly updated policies, educating the tenants in person is more collective and engaginng with impact.
	Enhanced Retirement Program	In Collaboration with Finance/Payroll, the Department of Human Resource continues to gather compensation data to include in the retirement option	45%	An early retirement may provide a general boost on health, but can leave a negative impact on the strains of savings. As there is an increase on expenses, the benefits will be smaller.
	Institutional Training and Development	Department of Human Resources conducted several trainings to Students and Staff. Trainings included; Student Complaint Process, Customer Services, and Violence in the Workplace	70% and on-going into 2nd Qtr	Interactive with leadership and its programs can create new skills n communication, decision-making.

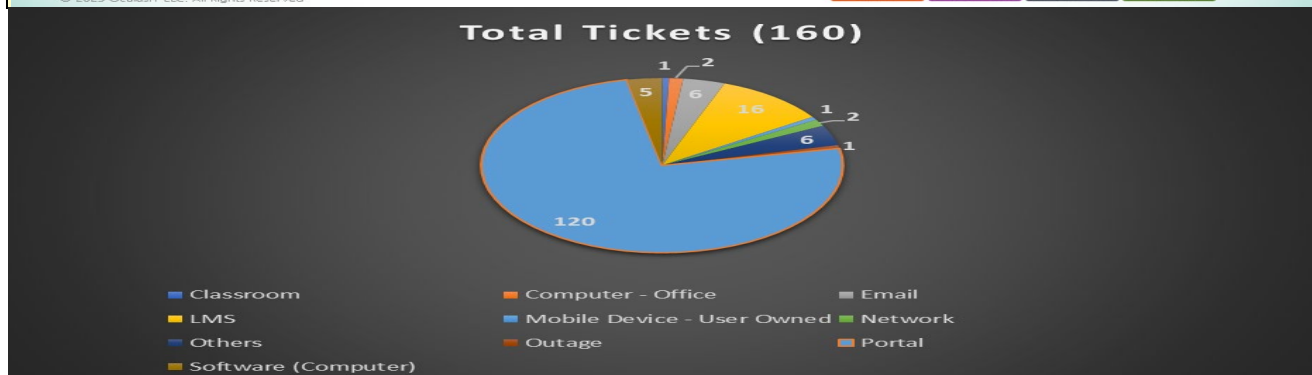
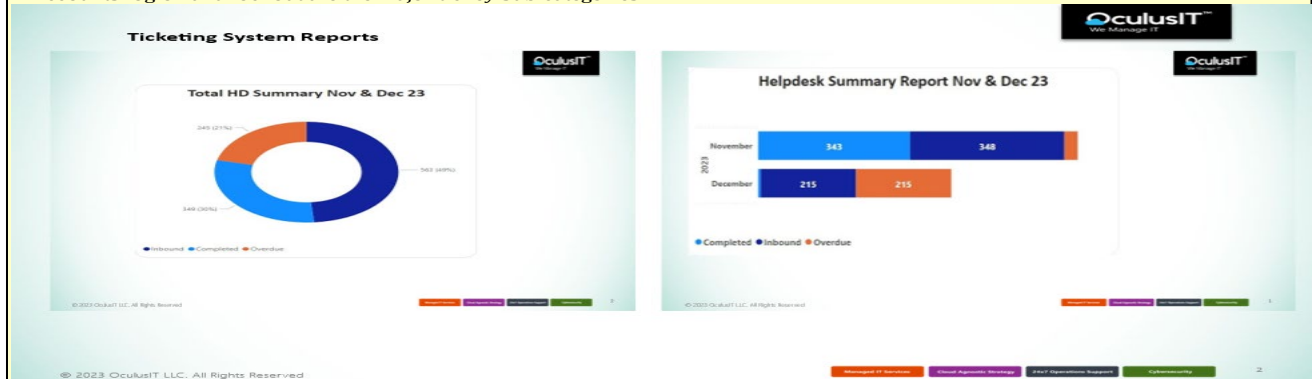
Highlight of Accomplishments for the Months of November & December 2023				
Goals and Accessibility: Easing Access				
Department	Project	Progress Highlight	Status	Impact
Information Technology	Students' loaners laptops and Hotspots	NTIA Grants Loaners. We have the available budget for 150 laptops for the next 16 months	30%	Hotspots: 50 Laptop inventory: 245
	UPS Replacement Tsale Campus. Phase III	Project cost: \$59,000, this project started on 1/23/2024. ANM will lead the project along with DC's Kevin Mitchell. This is the 4th phase, hardware have been purchased	45%	IT to scheduling to deploy on January 23. Kick-off meeting on 1/5/2024. 3 UPSs have been received. All equipment should received by end of January. Phase IV in discussion/date gathering phase
	Science DMZ Project	Part of the NSF grant working with NTU on project. Kick off week Jan 23. Network devices will be configured and connected between buildings. The main switch and firewall will also be set up, ready for Frontier Co 1 giga connection.	30%	Provide Computing Service for Scientific research.
	\$1.5 M received from NN ARPA	The funding will upgrade Internet bandwidth for both Housing Units at Tsale Campus (Hogan & Modular) by Frontier	40%	This upgrade will improve bandwidth service for Housing area. The work will start Feb 15, 2024. Phase I will start at Hogan Housing.
	GCB Cabling Project	Due to supply shortage, pushed back 1 week. Fiber and copper termination and testing in progress. Kevin working on configuring switch and should be able to provide connectivity by Jan 8, 2024	60%	To restore and reinstall internet connectivity to the GCB after renovation work.
	New IT Equipment installation	New Windows Domain Controllers for all sites	35%	To improve service for all sites. CP, Tuba City, and Window Rock were replaced.
	Bandwidth Upgrade Project for TS Housing units	\$1.5 M funded by ARPA funds. Frontier Project to upgrade Internet bandwidth all of Tsale housing units (Hogan & Modular). Working with Attorney to get the final requirement requested from Broadband Office.	30%	The Navajo Nation Broadband Office is in the final phase to complete all the paperwork. The finance department at Dine' College is working with the Navajo Business regulatory office on the final pending task.

#### Budget update at the end of December 2023



#### IT Ticketing System

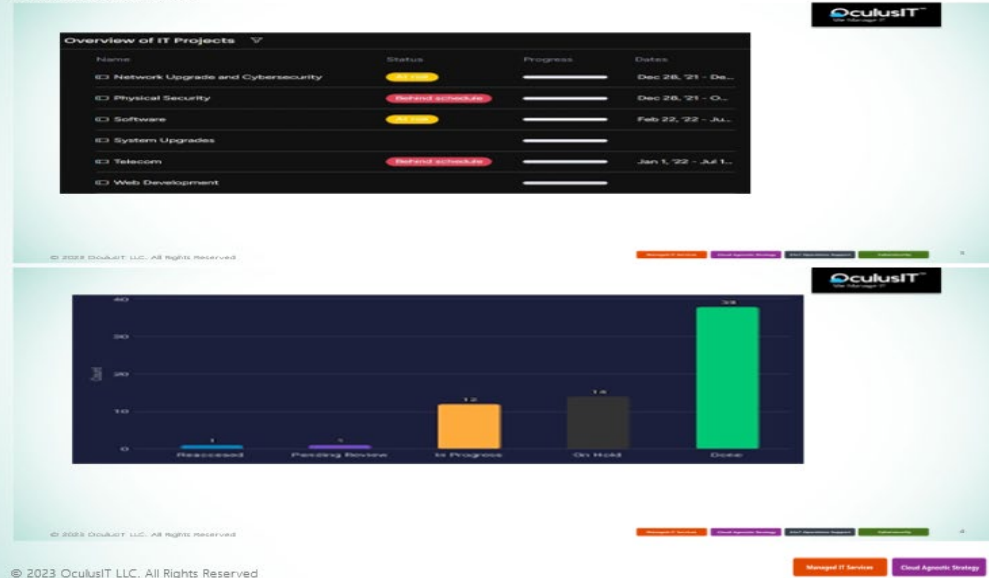
- \* Majority Tickets at the start and end of the semester
- \* Working on reducing the overdue tickets to 5%
- \* Accounts log-on and lockout are the major ticket sub-categories



## Highlight of Accomplishments for the Months of November & December 2023

### Project List Update:

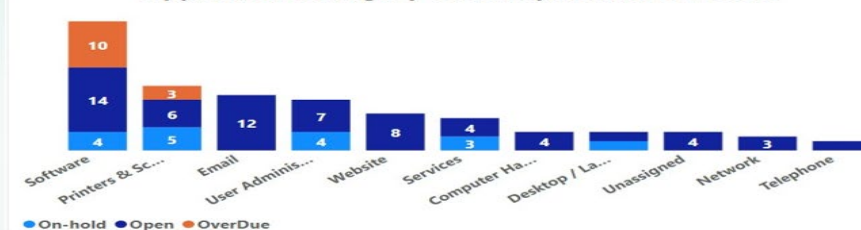
#### PROJECT UPDATES



**Service Availability** (Service availability IT reporting is also essential for demonstrating the value of IT in terms of business objectives and continuity.) See listing of the following mission-critical system availability- indicating the durations of being not available and the

Date	Outage Description	Reason for Outage	Resolution	Recovery Time
11/12/2023	TC, WR, CP, SS, SN- Network connections to Tsail (Wide Area Network) offline	Tsail Power Outage	Cellular One reported an outage at one of its connections	1 hour intermittently
11/14/2023	WR, CP internet DIA offline	Tsail Power Outage	Maintenance equipment for NTUA/updates	10 minutes
11/22/2023	Test web server offline	n/a	n/a	2x outage 1-hour ea.
11/27/2023	some users are unable to access wifi.	Domain certificate expired in WLC	Server Reboot	2.5 hours
11/29/2023	TC NTUA DIA offline	Maintenance equipment for NTUA/updates	renewed cert in WLC	3 hours.
11/29/2023	SSO Portal (Not sure if considered an outage, but reporting).	Unknown	NTUA Hardware Equipment updates	5min
11/29/2023	Server (logins to DC portal, email, J1, etc.)	n/a	QuickLaunch resolved the issue at their end.	45 minutes or so

#### Application Category Wise Report Nov & Dec 23



Highlight of Accomplishments for the Months of November & December 2023						
Facilities: Maintain current Facilities						
Department	Project	Progress Highlight		Status	Impact	
O&M	Pinon Pit Bleacher and Flooring replacement	New Bleachers installed and the Floor were replaced. Archery Team has a safe space to practice indoors.		90%	To provide upgraded gym areas for student's use.	
	Development of an equipment replacement program	Collecting data of all equipment, researching industry standards for life cycle benchmarks for each is nearing completion		15%	Provide guidelines for an effective replacement program that will improve efficiency of operations	
	Doing preparation for Winter weather	Schedule gas delivery, maintenance of all winter equipment, fill supplies used for winter.		75%	Be winter ready at all campuses	
	CESO working with O&M to improve efficiency and productivity	Initial work session w/Technicians to increase knowledge base to utilize computerized maint software system. Assisting Mgmt to better utilize EA to increase efficiently and quality control		25%	To assist O&M mgmt to manage workloads, scheduling, quality control, planning and project management	
November to December Work Requests						
Site	%	Assigned	Complete	In Progress	Other	Completion rate
Tsaile	87%	496	412	74	10	83%
Shiprock	10%	55	38	16	3	69%
Tuba City	2%	9	8	1	2	89%
Window Rock	1%	5	3	2	2	60%
Crownpoint	1%	4	3	1	0	75%
Aneth	0%	0	0	0	0	0%
Newcomb	0%	2	0	2	0	0%
Dilkon	0%	0	0	0	0	0%
Total	100%	571	464	96	17	81%
Culture and Environment: Global Community						
Department	Project	Progress Highlight		Status	Impact	
Security	Project	Received 144 calls for services for November and December 2023		100%	Security of the DC Campus/	
	Trainings Provided to Campuses	3 Defensive Driving re-certification class, 2 First Aid/CPR Class, 3 Campus Safety Presentation, 3 Active Shooter Response Class		100%	Enhancing student/faculty/staff's knowledge on campus and personal safety.	
	Man Power	1 Security position needs to be filled in Tuba City, Security Supervisor Retired, Positionn is advertised, All Security personnel work 24/7 for crime prevention at all campus.		100%	Provide Public Safety for the students, staff and faculty.	
	Events Patrolled	1 Glow Run/Walk, 1 Parade escort for Tuba City and Shiprock, 1 Walk/Run Campaign, 1 Winter Graduation, 3 Student Activities Event		100%	Maintain Traffic control, parking, and patrolled the areas for safety and security.	
Monthly Security Instance (#)		Instances by Crime Type Nov and Dec 23				
<div><div>7</div><div>November, 2023</div></div> <div><div>3</div><div>December, 2023</div></div>		<div><div><div>Alcohol, Drugs, Weapon Violation</div><div>Hate Crimes</div><div>Others</div><div>Primary Crimes</div><div>VAWA Crimes</div></div><div><div>1 (10%)</div><div>3 (30%)</div><div>2 (20%)</div><div>2 (20%)</div><div>2 (20%)</div></div></div>				

## Personnel Demographic

### Separation(s)

Termination from Nov to Dec 2023	
Voluntary Resignations	
Academic	2
Student Success	4
Security (retired)	1
Total	7

### Vacant Positions

31 Vacant Positions from Nov to Dec 2023
2 positions = Advertised for 1-10 days
7 position = Advertised for 11 - 15 days
2 positions = Advertised for 16 - 20 days
20 positions = Advertised for 21 and more days
23 positions = Advertised for Student Employment

### New Hires

5 New Hires from Nov to Dec 2023
Title IX Coordinator
Marketing & Communication Mgr.
Security Officer
Adm Assistant for Recruitment
Maintenance Inventory Tech

Personnel	
Staff (Exempt)	78
Staff (Non-Exempt)	135
Interim	3
Faculty	54
<b>Total = 270</b>	

### Benefits

1. Workmen Compensation/Mahoney Group: No Claim
a. Payment for Oct to Dec has been paid
b. New agreement forthcoming in July 2024
2. Navajo Nation Employee Benefits Short-Term Disability: 3 Claims
a. October payment made
b. Decrease in premiums
3. 401K: No change
4. Housing
a. Conducted tenants meeting on new approved Housing policy.
b. Created an internal plan for housing maintenance
c. Interviews set for Housing maintenance
d. Tsaille/Shiprock Housing Maint Service 16
e. Tsaille Housing: Full Renovation – 6
f. Shiprock Housing: Proposed Demo (1)
g. Tsaille/Tuba City Housing; Ready move-in 6, will be conducting final walk-through

## **FINANCE AND ADMINISTRATION DIVISION's CHALLENGES & OPPORTUNITIES**

IT	Objectives	Results
	Increase IT Department Capacity	Will post a position for a IT trainer and Classroom Technology Technician as part of the new organization's structure by June 2024.
	Enhance Overall Support & Delivery	*The enforcement of using IT ticketing system for all IT related requests and problems. *Working to improving the IT portal website. The new IT portal has been completed *Enhanced the 24/7 Helpdesk. Working on improving the escalation process and knowledge base for better support. IT Service Management Consultant will start working on improving the workflows in 2 weeks. Progress has improved 50%
	Improve Technology Planning & Organizational Readiness	Due to recent power outage. Migrating the Active Directory (authentication Servers) to the cloud for more stability and availability.
	Planning & Execution of Short-Term Projects	Migrating the traditional folders to SharePoint.
IT	Challenges	Opportunities
	A major issue is the lack of ownship and knowledge of the IT staff members who manage some projects.	* Smart Campus *Contracted vendors to replace all copiers at a better rate to replace 70 printers
	IT lack required skills: Mac subject matter experts Jenzabar's intermediate and advanced skill Softdocs applications support	*Smart Campus *Cloud base system for Physical Security *Contracted Perfectprints vendor to replace all copiers at a better rate to replace 70 Printers. The cost is high, might only go with maintenance contract. *Integrating phone system into Teams. We started the proof of concept phase with 18 users. Currently, collect statistics and minor issues have be identified.

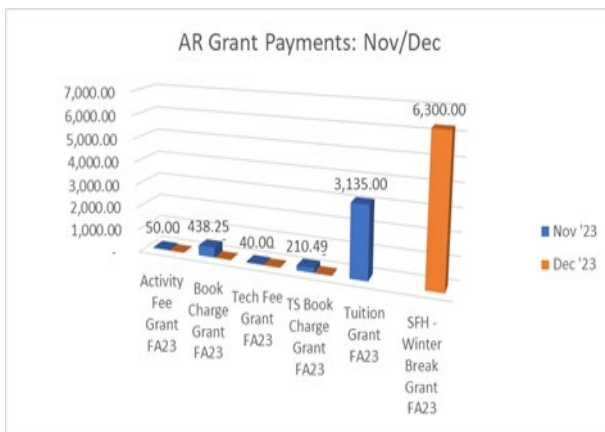
Finance	Challenges	Solution
	Account Receivable Balance Increase	Continuous communication with students on outstanding accounts receivable balance that need to be paid. Students are direct to speak with FinAid team for additional scholarship they could apply for to assist with payment to account.
	Invoice payment FT	On going challenge: Department s are not submitting requests with invoices. Depts are purchasing w/o proper documentation and vendors are calling Dine College on outstanding invoice that was no sent to Finance.
	Department Goals: Work on SOP	Finance Division will finalize & print standard operating procedures for all sections of Finance & General Service, also updating the constant changes occurring.

Security	Objectives	Results
	To ensure campus Safety	24/7 surveillance to provide crime prevention
Security	Challenges	Solution
	Need repainting of parking lot, crossing/walk marking. Need to add bike riding signage around Circle drive.	Meet and work with O&M to get vendors to do the work.
	Speed bumps need to deter speeding around Circle drive and fitness trail crossing	Meet and work with O&M to get permit from BIA to implement speed bumps.
	To get more lighting in certain areas for high risk areas	More security light would minimize criminal & drug gathering activities
	Furring of tree branches in baseball field and southside of fitness trail, sweat lodge area	This would luminate the areas to deter any mischievous activities.



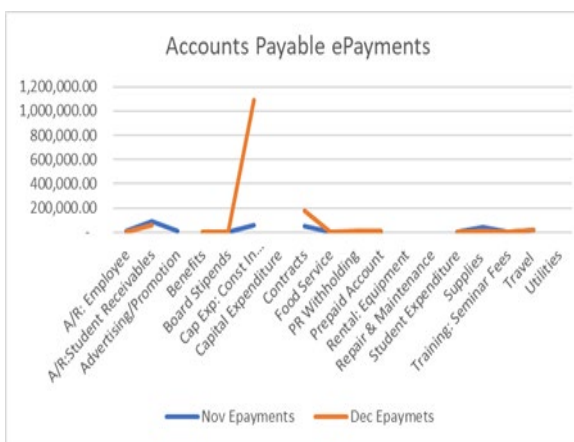
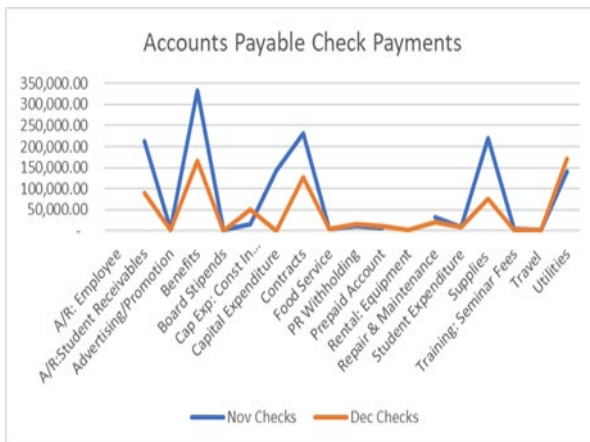
O&M	Objectives	Results
	Increase emphasis on timely close out of assigned work orders. Including entering daily records of time and	Moved from 89% to 81% from last report, but 77 old work were completed which were not requested in the time queried.
O&M	Challenges	Solution
	2 full time positions are open; Adm Asst and Grounds person	Working with HR to fill the vacancies position with qualified person.
	Equipment are beyond useful life (custodial equipment, Vehicles, small and large equipment)	Working with Finance to replace one vehicle with the most mileage.
	Working with CESO with limited personnel and willingness of employees to participate in changes	To get schedule and make plans for personnel to follow with consistent outcome for tracking and monitoring.

### Accounts Receivable Grants Payments):



Grant Payments	Nov '23	Dec '23
Activity Fee Grant FA23	50.00	-
Book Charge Grant FA23	438.25	-
Tech Fee Grant FA23	40.00	-
TS Book Charge Grant FA23	210.49	-
Tuition Grant FA23	3,135.00	-
SFH - Winter Break Grant FA23	-	6,300.00
<b>Grant Total</b>	<b>3,873.74</b>	<b>6,300.00</b>

### Account Payable Payments (Checks & e-payments for Nov & Dec 2023):





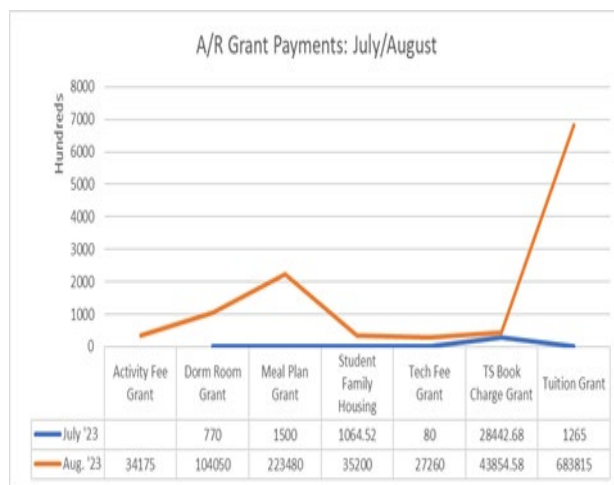
Accounts Payable	Nov Checks	Dec Checks	Nov ePayments	Dec ePayments	Total
A/R: Employee			7,818.66	4,966.36	12,785.02
A/R: Student Receivables	213,832.54	89,094.92	92,783.17	54,888.01	450,598.64
Advertising/Promotion	3,823.30	2,100.00	10,268.17		16,191.47
Benefits	332,664.61	166,445.35		708.75	499,818.71
Board Stipends	1,800.00	800.00	2,450.00	1,250.00	6,300.00
Cap Exp: Const In Progress	15,900.00	49,897.93	60,318.59	1,090,898.62	1,217,015.14
Capital Expenditure	143,966.57	344.21			144,310.78
Contracts	231,300.45	127,396.69	47,348.42	179,165.31	585,210.87
Food Service	4,628.96	3,458.59	2,738.74	368.24	11,194.53
PR Withholding	10,494.21	15,841.62	6,369.57	8,012.93	40,718.33
Prepaid Account	6,132.14	11,550.29	3,131.20	7,344.39	28,158.02
Rental: Equipment		1,526.40			1,526.40
Repair & Maintenance	31,419.15	20,779.33			52,198.48
Student Expenditure	8,829.70	8,943.71	1,911.80	3,532.43	23,217.64
Supplies	218,645.15	77,003.18	46,620.60	8,025.04	350,293.97
Training: Seminar Fees	3,555.00	1,606.02	65.00	2,471.01	7,697.03
Travel	1,755.38	1,153.44	19,425.98	17,365.02	39,699.82
Utilities	140,850.15	170,264.24			311,114.39
<b>Grand Total</b>	<b>1,369,597.31</b>	<b>748,205.92</b>	<b>301,249.90</b>	<b>1,378,996.11</b>	<b>3,798,049.24</b>

#### Purchase Orders November & December:



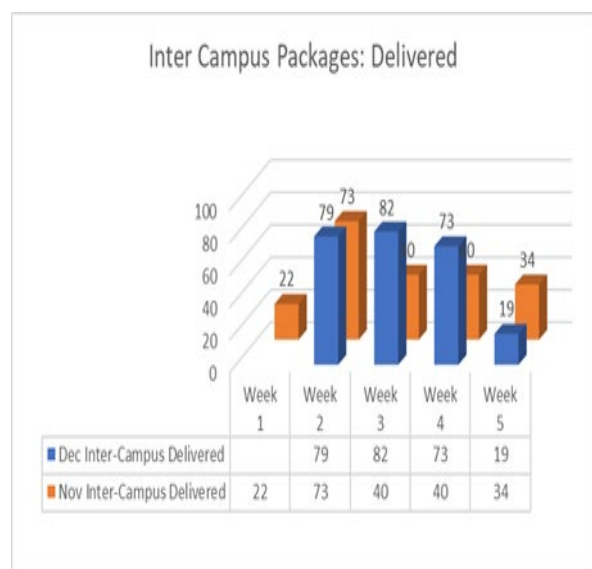
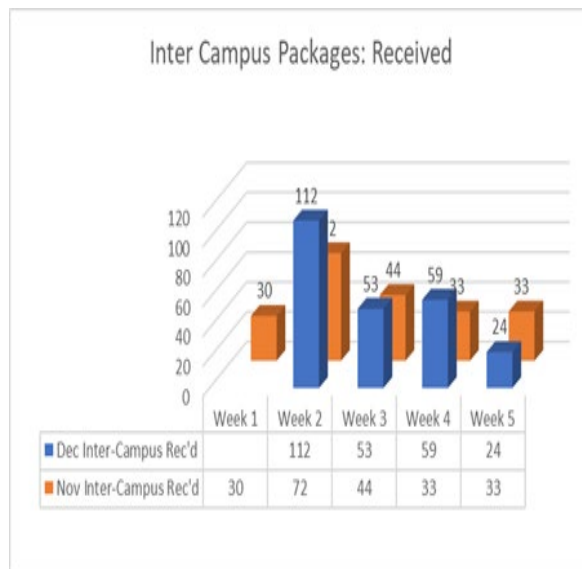
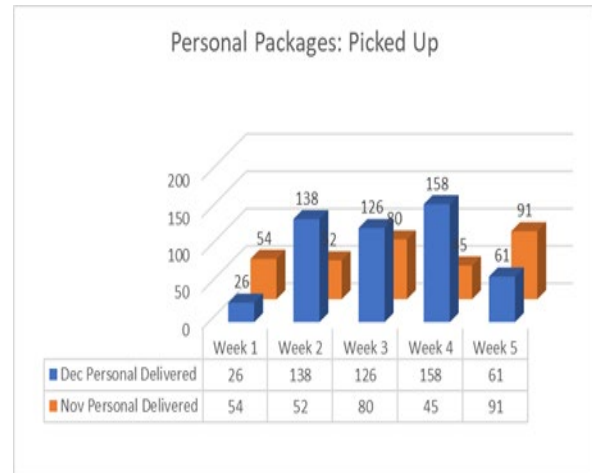
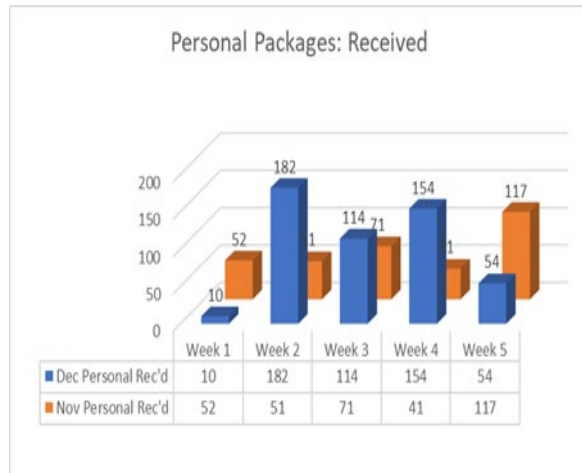
Processed	Nov	Dec	Total
POs Paid	2130	2278	4408
POs Pending	1020	813	1833
VOIDS	6	4	10
<b>Grand Total</b>	<b>3239</b>	<b>3177</b>	<b>6416</b>

#### Account Receivable Aging comparison of 50% grant approval balances:



Grant Payments	July '23	Aug. '23
Activity Fee Grant		\$ 34,175.00
Dorm Room Grant	\$ 770.00	\$ 104,050.00
Meal Plan Grant	\$ 1,500.00	\$ 223,480.00
Student Family Housing	\$ 1,064.52	\$ 35,200.00
Tech Fee Grant	\$ 80.00	\$ 27,260.00
TS Book Charge Grant	\$ 28,442.68	\$ 43,854.58
Tuition Grant	\$ 1,265.00	\$ 683,815.00
<b>Grand Total</b>	<b>\$ 33,122.20</b>	<b>\$ 1,151,834.58</b>

## **General Services Receiving for November & December:**



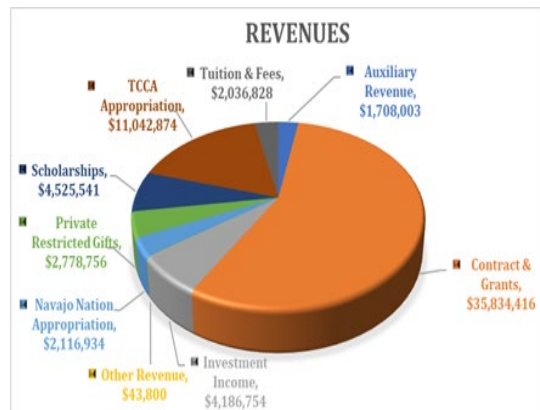
**FINANCIAL REPORT (Unaudited)**  
**Month Ended December 2023**

DINÉ COLLEGE		
Statement of Revenues, Expenses, and Changes in Net Position		
Month ended December 31, 2023		
Operating revenues:	\$	39,579,247
Operating expenses:	\$	60,370,481
	\$	(20,791,234)
Nonoperating revenue, net	\$	24,694,658
Net Operating & Nonoperating	\$	3,903,424
Capital appropriations, grants, and gifts	\$	(1,500,788)
	\$	2,402,636
Net assets, beginning of Month	\$	123,970,221
Net assets, end of Month	\$	126,372,856

DINÉ COLLEGE		
Statement of Net Position		
Month Ended December 31, 2023		
<b>Assets</b>		
Current Assets	\$	62,572,682
Capital Assets, net	\$	73,990,566
Other noncurrent Assets	\$	35,158,394
	\$	171,721,642
<b>Liabilities</b>		
Current liabilities:	\$	1,771,389
Noncurrent liabilities:	\$	43,577,396
	\$	45,348,786
<b>Net Position</b>		
Net Investment in capital assets	\$	73,866,669
Restricted	\$	32,687,713
Unrestricted	\$	19,818,474
	\$	126,372,856

**Overview of Revenues and Expenditures**

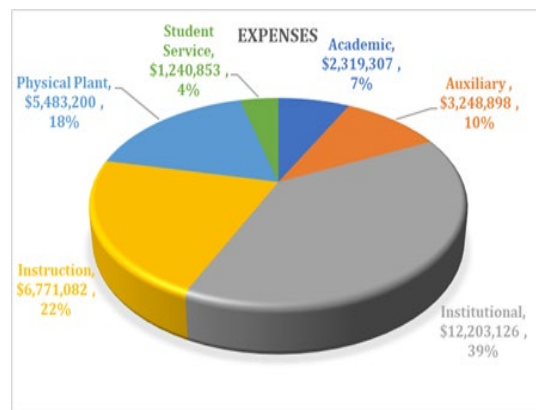
For period December 31, 2023. Gift and other sources expenses (Excluding Investment Income) is depicted In the following chart:



Revenues	Amount	Percentage
Auxiliary Revenue	\$ 1,708,003	3%
Contract & Grants	\$ 35,834,416	56%
Investment Income	\$ 4,186,754	7%
Other Revenue	\$ 43,800	0%
Navajo Nation Appropriation	\$ 2,116,934	3%
Private Restricted Gifts	\$ 2,778,756	4%
Scholarships	\$ 4,525,541	7%
TCCA Appropriation	\$ 11,042,874	17%
Tuition & Fees	\$ 2,036,828	3%
<b>Total YTD</b>	<b>\$ 64,273,905</b>	<b>100%</b>

**Expenses**

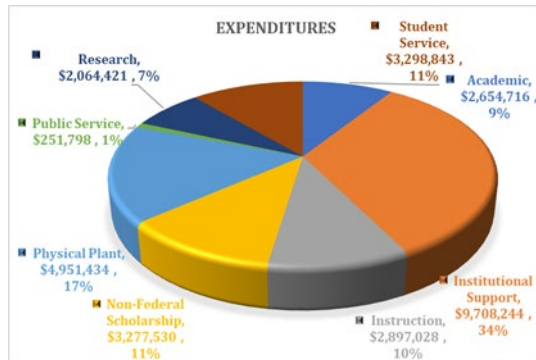
An illustration of a graph of the General Fund total Gifts by functional classification is as follow:



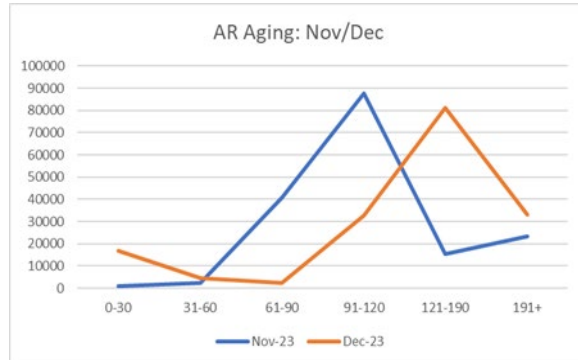
Expenses	Amount	Percentage
Academic	\$ 2,319,307	7%
Auxiliary	\$ 3,248,898	10%
Institutional	\$ 12,203,126	39%
Instruction	\$ 6,771,082	22%
Physical Plant	\$ 5,483,200	18%
Student Service	\$ 1,240,853	4%
<b>Total YTD</b>	<b>\$ 31,266,467</b>	<b>100%</b>

## Expenditures

Graph of expenses by expenditure classification provided as follows:



Accounts Receivable Aging Report by Location:



Expenses	Amount	Percentage
Academic	\$ 2,654,716	9%
Institutional Support	\$ 9,708,244	33%
Instruction	\$ 2,897,028	10%
Non-Federal Scholarship	\$ 3,277,530	11%
Physical Plant	\$ 4,951,434	17%
Public Service	\$ 251,798	1%
Research	\$ 2,064,421	7%
Student Service	\$ 3,298,843	11%
<b>Total YTD</b>	<b>\$ 29,104,014</b>	<b>100%</b>

	0-30	31-60	61-90	91-120	121-190	191+
Nov-23	835.25	2,471.55	40,852.74	87,616.04	15,571.44	23,377.69
Dec-23	16,856.14	4,400.38	2,471.55	32,797.20	81,325.75	33,187.84

## BUDGET UPDATE for end of December- SUMMARY

Functional Category	Original Budget	Actual Expenditures	Remaining Budget	Percentage Remaining
President	\$ 2,742,295	\$ 926,850	\$ 1,815,445	66.20%
Provost	\$ 8,054,955	\$ 1,462,722	\$ 6,592,233	81.84%
Student Affairs	\$ 1,754,409	\$ 299,375	\$ 1,455,034	82.94%
External Affairs	\$ 724,192	\$ 133,763	\$ 590,429	81.53%
Administration & Finance	\$ 12,240,212	\$ 2,795,958	\$ 9,444,254	77.16%
<b>Total</b>	<b>\$ 25,516,063</b>	<b>\$ 5,618,668</b>	<b>\$ 19,897,395</b>	<b>77.98%</b>

At the end of the first quarter of FY 2023-2024, \$5.6 Million is spent. With \$19.9 million (77.98%) left for the remainder of the FY23-24. Monthly should be \$2.1M, but spending is at \$1.9M for the last 3 months.

Board of Regent's annual budget is \$68,800 with \$23,372.10 spent at the end of December for FY23-24. Average monthly expenditure should be at \$5,733.33, thus far it is at \$7,790.70 through December, with a balance of \$45,42790(66.03%) for the remainder of the Fiscal year 23-24.