OFFICE OF FINANCE AND ADMINISTRATION
BI-MONTHLY REPORT – MARCH 2023

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
- Operations & Maintenance Department - Claude Sandoval, Facilities Supervisor

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.

Vision Statement

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

Submitted by Bo Lewis, VPAF
Dine College
02/28/2023

Department	Goals	Progress Highlight	Status	Impact
Highlight of Accomplishments for the Months of January & February 2023				
Campus Health & Wellnes: Financial Health				
	Audit for FY 21-22	Controller and Assistance Controller worked on unrecorded Liabilities,	20%	To ensure DC's Audit are done timely and accurate for annual reporting. No finding on Financial statement, 3 findings on the Single Audit. Accounting will work to clean up th e 3 audit findings.
	Improvement in AP processing / Improvement in HR hiring P&P	Accounting is work on using more data to draw conclusions. HR has already tackle the hiring process to make improvements. Indication that trainings are set up and processes are being explained to ensure proper steps are followed. Working on Softdocs forms, which will give us a better pictures on the processing time of AP and HR procedures.	35%	To be accountible to the internal customers.
	HR Director	Selected Dr. Perphelia Fowler as New Director of HR	100%	Selection best qualified candidate for HR Director.
	Training employees	Direct Reports taking courses toward degree or certificates in the area of work. Training are on-going for staff and faculty from HR and Accounting	on-going	Staff development and retention for Staff
	Finance Ph II of YearOut Project	Had a meeting with DOE and OLS on March 1, to clarify some questions regarding direct payments in lieu of Tax incentives from Treasury. A decision is needed to proceed with Solar Farm Project. There are options to apply for grants to complete the Solar initiative at Shiprock and TC.	40%	To power the College without leaving Carbon footprint
	Outside Learning Center Improvements	The SOW is completed, the RFP are out for bidfor Tsaile, Shiprock, Tuba City and Window Rock. Awaiting response from Special Projects on next steps. This will have to be a spring project.	40%	To use technology and asethetic to be responsive to students learning environment.
Finance/ Accounting	Annual Audit	FY22 – Final adjusting entries in review, PBCs @ 46% completion, Search of Unrecorded liabilities was reviewed by auditors.	46%	To ensure audit are done accurately, timely
	Electronic process	Improvement on electronic process of payment when Online requisition is started by originator. Complete process within the 10-business day with contact to vendor to ship goods and send invoice for payment.	70%	Improvement on electronic process of payment when Online requisition is started by originator. Complete process within the 10 business day with contact to vendor to ship goods and send invoice for payment.
	Department Goals	Finance Division will work on goals set for FY23, which will involve Finance, General Services, Bookstore. Having to be in 2nd quarter, goals may need to be re-evaluated for next FY.	40%	Finance Division will work on goals set for FY23, which will involve Finance, General Services, Bookstore.
Campus Health & Wellness: Networking				
Human Resources	Recruitment and Onboarding	When it comes to recruiting, Department of Human Resources (DHR) identified gaps between departments in hiring in a timely manner that also affects the onboarding. This includes un-timely responses to candidates and	40%	This impacts the overall institution and its programs
	Employer Sponsored Loan Repayment Program	Per the approved resolution, this program ended on December 31, 2022 and has not been extended nor discussed for another extension.	100%	This impacted the employees and the College was able to lessen some burden.
	Housing Policy	Policy has been amended and is still with legal team for review and guidance.	90%	This will impact the institution and employees occupying housing units.
	Institutional Training and Development	Per the Employee Engagement survey that was conducted in 2022 and after much review, DHR has identified various training topics and decided to conduct 2 trainings per quarter. Schedule has been drafted and topics include: Request for Personnel Action Form Processes, Customer Services, Conflict Resolution, Communication, Leadership, Employee Relations, Title IX.	20% On-going	This will impact the overall institution's personnel and will engage on improvements
	Request for Proposal (RFP) for Legal Services	The Request for Proposal (RFP) for Legal Services has been drafted and submitted to VP of Finance for final approval. Release scheduled for March 2, 2023 and Deadline set for March 31, 2023.	75%	This will impact the Institutions Financials.

Highlight of Accomplishments for the Months of January & February 2023

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 400 laptops for the next 16 months	80%	Laptops issued: 59, Hotspots: 47 Laptop inventory: 90
	UPS Replacement Tsaile Campus. Phase I.	Project Cost $58,644.57 Project start 1/23/2023 Project completed 1/26/2023 Total Network Closets: 23 Company: ANM – Ember Avila Project Lead Dine College – Kevin Mitchell	100%	NHC building host all the core switches and routers that support the internet and the network bandwidth. As part of this project, it was recommended to address this part as Phase 1. Phase II planning forthcoming. **Batteries are recommended to be replaced every 3 years and a replacement plan needs to be implemented.
	Tsaile Campus Network printers and Kiosks (Phase 1)	Part of NTIA Proposal	20%	PO was issued and the order was placed. The equipment should arrive in 4-6 weeks. This will serve the students and the community members.
	Technical Training	Jenzabar basic training.	100%	This basic training will give a high-level technical overview. Michele and Brennon attend the training..

Tickets Request Summary

Project's List Progress

IT Available budget as of February 28, at $1,421,621, spend $498,398 from total budget of $1,920,019

Updates:
Human Resources is reviewing Policies to ensure Relevancy and current. Presently, HR is having the Housing policy being reviewed by Legal before submission changes. Accounting and Sponsored Programs are working to update and making additions to comply with NSF requirements to align with Federal Grant Guidelines. Grants and Accounting are also conducting trainings to ensure Principal Investigators are following Finance Policy and in compliance.

Highlight of Accomplishments for the Months of January & February 2023				
Facilities: Facilities Planning				
Department	*Project*	*Progress Highlight*	*Status*	*Impact*
O&M	Events Planning Project	Software still need key areas to complete set up	90%	To centralize the Facilities Request services and improve scheduling, maintain records and fees per event requiring on-site facility use.
	Development of Standard Operating Procedures	Finalizing DRAFT document for presentation review	70%	Providing departmental guidelines and recommendations for administration support (Policy)
	Revise deferred maintenance plan	Solicit facilities professionals to conduct assessment of current systems	5%	Establish annual plans to provide roll out of annual deferred maintenance corrective action

February 2023 O&M Non-Personnel Budget
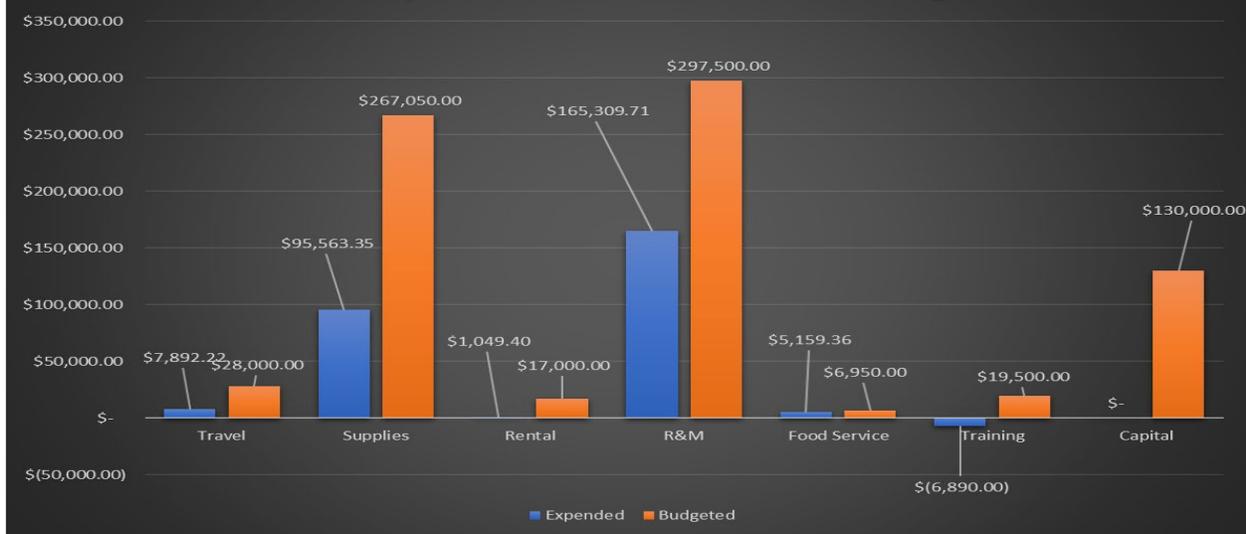
Personnel

Separation(s)

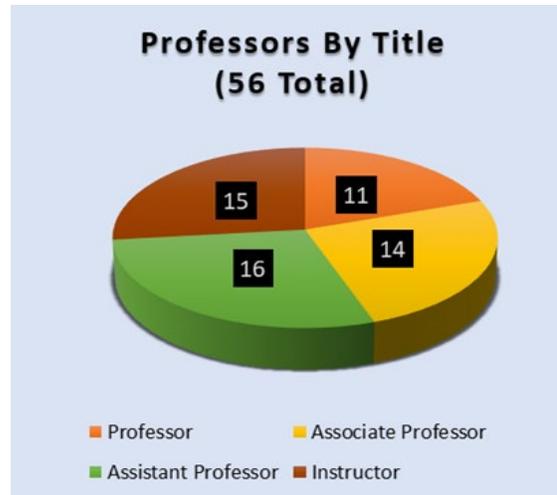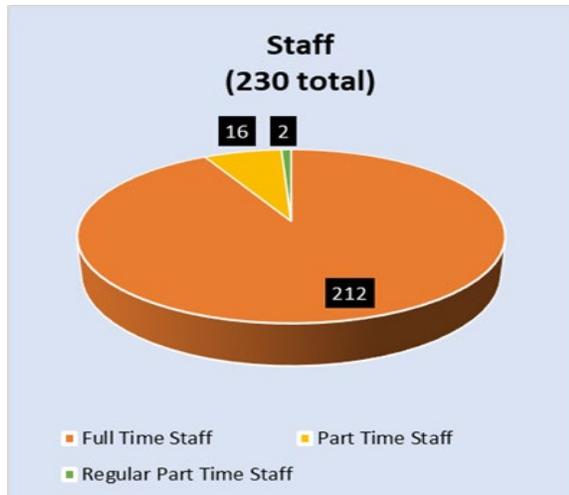| TITLE	SEPARATIONS
Policy Analyst	Voluntary Resigned
VP of External Campus	Voluntary Resigned
Delivery Specialist	Voluntary Resigned
Sr. Computer Technician	Voluntary Resigned
Cancer Research Assist	Retired
Project & Legislative Aide	Voluntary Resigned
Student Mental Health	Voluntary Resigned
Adult Ed Instructor	Voluntary Resigned
Transfer Specialist	Voluntary Resigned

New Hires

Positions Title	Location	Month
Instructor	Tsaile	January
Instructor	Tsaile	January
Financial Aid Coordinator	Tsaile	January
Post Award Coordinator – Grants	Tsaile	January
Student Activities Specialist	Tsaile	January
Research Assistant	Tsaile	January
Career Education Specialist	Tsaile	February
Human Resources Director	Tsaile	February
Residence Life Coordinator	Tsaile	February
Senior Data Analyst	Tsaile	February

Total of 19 Vacant Positions

- 1 position = Advertised for 1-10 days
- 2 positions = Advertised for 11 - 15 days
- 2 positions = Advertised for 16 - 20 days
- 14 positions = Advertised for 21 and more days

Personnel Demographics

Staff (230 total) — Full Time Staff: 212, Part Time Staff: 16, Regular Part Time Staff: 2

Professors By Title (56 Total) — Professor: 11, Associate Professor: 14, Assistant Professor: 16, Instructor: 15

Staff Years of Services Fulltime — 0 to 5 years: 112, 6 to 10 years: 46, 11 to 20 years: 34, 21 to 49 years: 21, 50 + years: 1

Professor Years of Services — 0 to 5 years: 1, 1 to 5 years: 27, 6 to 10 years: 14, 11 to 20 years: 7, 21 to 50 years: 7

FINANCE AND ADMINISTRATION DIVISION'CHALLENGES & OPPORTUNITIES

HR	Objectives	Results
	Employee Wellness Policy	Finish the Policy and it is under review by VP Lewis and will send to legal for review before bring it to FAI Committee
	Employee Enhanced Retirement Program	Look to improve Retirement Program to ensure people who are ready to retire have a good option in retirement.
	Following through with the DC Strategic Plan FY 222-23	To work with what was planned from prior Director and add to the Strategic Plan that is applicable.

HR	Challenges	Solution
	COVID-19 remains a challenge in the institution, Upon leadership's approval, we are working on a Return-to Work notice to our employees	Work with Michael Upshaw to ensure we are put a notice out to employees that is legistimate.

O&M	Objectives	Results
	Give an overview of the new Strategic Goals with department	Allowing staff to provide feedback and align strategic goals with job description
	Providing coverage for events set up with limited resources	Ask other departments to assist with setting up for large events
	Develop preventive maintenance plans	Use data from Asset Essentials to develop Scheduling plan for PM
	Develop KPI reports	Develop comparable reports from the data in Asset Essentials to make improvement plan

O&M	Challenges	Solution
	Developing a comprehensive skill level of current staff	Assess individual skill and inittiative plan for skill development
	Develop a deferred maintenance plan, align plan to budget	Identify and priorize list of deferred maintenance for institution.
	Need a equipment replacement plan	establish a listing of all equipments, schedule maintenances,
	Providing coverage for events set up with limited resources	Seek others to assist with setting up for large events

Finance	Challenges	Solution
	Purchase Order close-out: vendor order fulfillment; invoice submission	Vendors will be contacted by the Finance team members on a bi-weekly basis to vendors who are not fulfilling the order placed completely. Departments/vendors will also be reminded that invoices must be sent to acctspayable2@dine email for timely pymt
	POV mileage reimbursement	Finance team to work with VPs and BM on issuing the reduced mileage reimbursement if GSA is available. This communication will be handled when Travel Authorization forms are submitted
	Department Goals	Finance Division will work on goals set for FY23, which will involve Finance, General Services, Bookstore. Having to be in 2nd quarter, goals may need to be re-evaluated for next FY.

IT	Objectives	Results
	Increase IT Department Capacity	Organized restructuring will be required this summer.
	Enhance Overall Support & Delivery	By outsourcing the Service Desk Supervisor. Following up on tickets and process improvements will be visible and tangible.
	Improve Technology Planning & Organizational Readiness	Upgrade several servers at Microsites.
	Planning & Execution of Short-Term Projects	Multiple Factor Authentications
IT	Challenges	Opportunities
	Advertise internally and externally for Sr. Applications developer and Helpdesk Supervisor since October 2022. No	I believe now Softdocs is progressing with my follow-up and guidance.
	Complete Jenzabar cloud upgrade on time. Was no serious progress during my absence due to involvement with other tasks?).	Having Oculus IT outsource vendor working closely with Dine Jenzabar team on moving forward with the upgrade.
	Was no serious progress in SoftDocs during my absence due to involvement with other tasks? N98	Outsourcing Jenzabar subject matter expertise and Helpdesk supervisor will be worth the try and the investment.
	NTIA and ARPA Bandwidth upgrade by Frontier is on hold now due to tapes and NTUA obstacles.	Great savings on License renewal and maintaining contract renewal. Estimated $300K of savings.

DINÉ COLLEGE		
Statement of Revenues, Expenses, and Changes in Net Position		
Month ended February 28, 2023		
Operating revenues:	$	33,811,431
Operating expenses:	$	87,324,090
	$	(53,512,658)
Nonoperating revenue, net	$	23,776,255
Net Operating & Nonoperating	$	(29,736,403)
Capital appropriations, grants, and gifts	$	(226,137)
	$	(29,962,540)
Net assets, beginning of Month	$	120,496,142
Net assets, end of Month	$	90,533,601

| DINÉ COLLEGE		
Statement of Net Position		
Month Ended February 28, 2023		
Assets		
Current Assets	$	69,769,333
Capital Assets, net	$	60,826,400
Other noncurrent Assets	$	14,978,711
	$	145,574,444
Liabilities		
Current liabilities:	$	1,898,291
Noncurrent liabilities:	$	53,142,553
	$	55,040,843
Net Position		
Net Investment in capital assets	$	60,648,697
Restricted	$	18,754,206
Unrestricted	$	11,130,697
	$	90,533,601

Overview of Revenues and Expenditures
For period February 28, 2023. Gift and other sources expenses (Excluding Investment Income) is depicted In the following chart:

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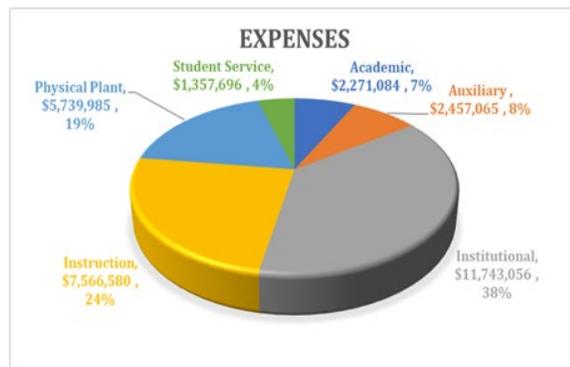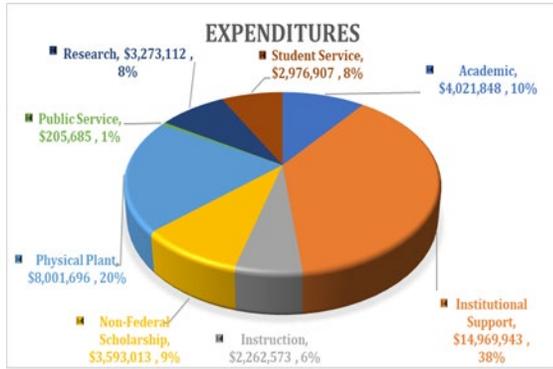

Revenues	Amount		Percentage
Auxiliary Revenue	$	3,751,834	7%
Contract & Grants	$	27,486,667	50%
Other Revenue	$	44,400	0%
Navajo Nation Appropriation	$	4,700,000	9%
Private Restricted Gifts	$	11,621,039	21%
Scholarships	$	4,774,090	9%
Tuition & Fees	$	2,572,931	5%
Total YTD	**$**	**54,950,960**	**100%**

Expenses	Amount		Percentage
Academic	$	2,271,084	7%
Auxiliary	$	2,457,065	8%
Institutional	$	11,743,056	38%
Instruction	$	7,566,580	24%
Physical Plant	$	5,739,985	18%
Student Service	$	1,357,696	4%
Total YTD	**$**	**31,135,467**	**100%**

Expenditures

Graph of expenses by expenditure classification provided as follows:

Accounts Receivable Aging Report by Location:

Expenses	Amount	Percentage
Academic	$ 4,021,848	10%
Institutional Support	$ 14,969,943	38%
Instruction	$ 2,262,573	6%
Non-Federal Scholarship	$ 3,593,013	9%
Physical Plant	$ 8,001,696	20%
Public Service	$ 205,685	1%
Research	$ 3,273,112	8%
Student Service	$ 2,976,907	8%
Total YTD	$ 39,304,777	100%
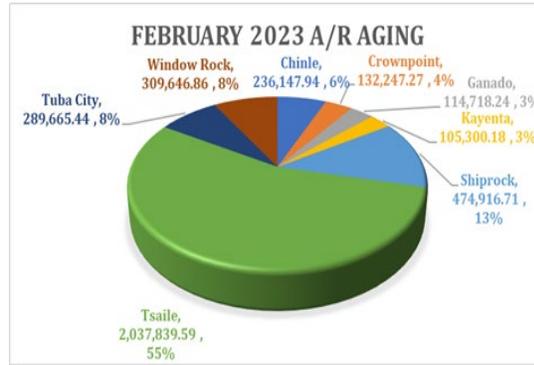
Location	<30 days	<60 days	<90 days	<120 days	<190 days	>191 days	Grand Total
Chinle						236,147.94	236,147.94
Crownpoint		165.00				132,082.27	132,247.27
Ganado		625.00				114,093.24	114,718.24
Kayenta						105,300.18	105,300.18
Shiprock	130.00	3,987.13	446.50			470,353.08	474,916.71
Tsaile	2,864.48	104,079.45		110.00	2,036.00	1,928,749.66	2,037,839.59
Tuba City		1,827.50		97.00		287,740.94	289,665.44
Window Rock						309,646.86	309,646.86
Grand Total	2,994.48	110,684.08	446.50	207.00	2,036.00	3,584,114.17	3,700,482.23

BUDGET UPDATE for end of February – SUMMARY

Functional Category	Original Budget	Actual Expenditures	Remaining Budget	Percentage Remaining
President	2,897,241.00	3,226,804.63	(329,563.63)	-11.38%
Provost	8,118,501	2,104,127	6,014,374	74.08%
Student Affairs	1,746,296	449,531	1,296,765	74.26%
External Affairs	743,062	212,828	530,234	71.36%
Administration & Finance	10,455,040	3,542,491	6,912,549	66.12%
Total	**23,960,140**	**9,535,782**	**14,424,358**	60.20%

At the end of February FY 2022-2023, $9.5 Million is spent. With $14.4 million (60.2%) left for the remainder of the FY22-23. The negative balance in the President's domain is attribute to Special Project construction cost, which is at $2.1 million. This is spending from prior year funding, which was not expended until in the new fiscal year. The regular budget would've been at $1.8M remaining in the President's budget. The $3.5 million in A&F division is due to spending for IT and Utilities usage in O&M.

Board of Regent's annual budget is $68,713 with $15,982.18 spent at the end of February of FY22-23. Average monthly expenditure should be at $5681.08, thus far it is averaging $3,196.44 through February. With a balance of $52,190.82 for the remainder of the Fiscal year 22-23.