

REVIEW OF 2012-2013 APACHE COUNTY ANALYSIS

Summary:

Under the provisions of the Intergovernmental Agreement to provide educational services to Apache County, an analysis is completed each fiscal year. The completed analysis for fiscal year 2012-13 is attached and will be reviewed.

As a result of the 2012-13 analysis, Apache County will be billed \$50,467.96 for services rendered by the College that are in excess of revenues received from and attributed to Apache County.

Staff continues to work closely with the Apache County Higher Education Committee and Apache County officials to provide quality services. This analysis and the attendant billing to Apache County document that the cost of program delivery to Apache County creates no burden on the tax payers of Navajo County.



APACHE COUNTY ANALYSIS
FISCAL YEAR 2012/2013
As of June 30, 2013

REVENUES	<u>Amount</u>
Tuition & Class Fees - net	\$ 639,912.87
State Aid - Operating & Capital	222,374.39
Apache County IGA	600,000.00
NAVIT Net Revenues	<u>166,493.00</u>
Total	\$1,628,780.26

EXPENSES	
Direct expenses	1,031,204.00
Indirect expenses	609,362.00
Designated expenses	<u>38,682.22</u>
Total	\$1,679,248.22
Surplus/(Deficit)	<u><u>\$ (50,467.96)</u></u>

**Apache County Analysis
Revenues
As of June 30, 2013**

Apache County Full Time Student Equivalent (FTSE) Percent	13.16%
	\$ (3,978,262)
Total NPC	
Tuition	\$ 3,978,262
Class Fees	\$ 884,082
Total Tuition & Class Fees	<u>\$ 4,862,344</u>
State Aid - Operating & Capital	\$ 1,689,700
Apache County (calculated based on FTSE)	
Total Tuition & Class Fees - Net	\$ 639,913
State Aid - Operating & Capital	\$ 222,374

**Apache County Analysis
NAVIT Net Revenues
As of June 30, 2013**

Apache County NAVIT FTSE by Center:

		Fall '12	Spring '13	Total FTSE	FTSE %
Location Name & Number					
St. Johns	72	42.07	45.07	43.57	18.63%
Springerville	74	13.93	14.53	14.23	6.08%
Total - Apache County		56.00	59.60	57.80	24.71%
Total - NAVIT		247.47	220.33	233.90	

	<u>Fall '12</u>	<u>Spring '13</u>	<u>Total</u>
NAVIT Instruction Revenues:	\$ 313,048.66	\$ 360,700.69	\$ 673,749.35
FTSE % (see above)			24.71%
Net NAVIT Revenues:			<u><u>\$ 166,493.00</u></u>

Apache County Analysis
Direct Expenses
As of June 30, 2013

	St Johns 72 *	Springerville 74	Apache CO Misc 75 +	Apache CO CDA 76	Total
Salaries and Wages	401,943	287,163	3,744	10,069	702,919
Fringe Benefits	91,441	75,217	314	905	167,877
Contractual Services	3,190	4,108			7,298
Supplies and Materials	35,412	3,577	227		39,216
Fixed Charges	570	6,250	1,000		7,820
Utilities and Comm	20,572	28,547			49,119
Travel	7,011	5,965		7,404	20,380
Misc +	8,192	27,612		771	36,575
Total	568,331	438,439	5,285	19,149	1,031,204
Check Total	568,331	438,439	5,285	19,149	1,031,204
Diff	-	-	-	-	

Note:

* Excludes expenses of Apache County Coordinator (00-1577-5xxx-72)

+ Includes expenses for Employee Tuition & Media Fee Waivers (00-5100-5xxx-xx)

**Apache County Analysis
Indirect Expenses
As of June 30, 2013**

Allocation Method	Dept #	Department Name	Department Total	Allocated Amount
FTSE	3250	Dean of Career & Technical Ed	181,746	23,919
FTSE	3260	Dean of Arts & Science	179,183	23,582
FTSE	4010	Dean of Students	170,082	22,384
	^	Subtotal for Deans	531,011	69,885
FTSE	3500 +	Library/Audio Visual	76,746	10,100
FTSE	4,020	High School Programs	26,138	3,440
FTSE	4,025	Career Services	5,495	723
FTSE	4100	Admissions	72,846	9,587
FTSE	4150	Financial Assistance	443,842	58,412
FTSE	4190	Registrar's Office	244,868	32,226
FTSE	5010	District Governing Board	5,576	734
FTSE	5030	Office of the President	303,491	39,941
FTSE	5060	VP, Administrative Services	211,424	27,825
FTSE	5070 #	Information Services	600,000	78,964
FTSE	5080	VP, Learning/Student Services	290,503	38,232
FTSE	5100 *	Business Office	465,770	61,298
FTSE	5110	Payroll	129,313	17,018
FTSE	5120	Financial Services	144,226	18,981
FTSE	5200	Human Resources	218,194	28,716
FTSE	5350 **	General Institution	332,777	43,795
FTSE	5550	Purchasing	52,366	6,892
FTSE	5700	Printing & Duplicating	143,901	18,938
FTSE	5850	Institutional Effectiveness	173,957	22,894
FTSE	5920	Mktg & Public Relations	575,450	75,733
FTSE	6100 ++	Operations and Maintenance	113,315	14,913
		Total Indirect Expenses	\$4,630,197	\$609,362

Notes:

FTSE - Apache County FTSE, see page 6 for detail **13.16%**

^ Excludes Dean for Nursing

^^ Excludes Higher Learning Commission

* Excludes Tuition & Fee waivers; Apache Co included in direct expenses

** Excludes Employee Tuition & Fee waivers

+ Includes salary & benefits for Head Librarian only

"++ Includes salary & benefits for Director of Facilities & Vehicles only

Includes set amount based on historical spending; new allocation is needed

**Apache County Analysis
Designated Expenses
As of June 30, 2013**

Basis of allocation	Description	Total Cost	Allocated Cost
4 Sites in Apache Co	Audio/Video Instruction	174,070	38,682
Total Designated Expenses			\$38,682

Apache County Analysis
Full Time Student Equivalent (FTSE) for Apache County
As of June 30, 2013

Location Name & Number	Fall '12	Spring '13	Summer & Short Term <small>(See detail below)</small>	Total FTSE	FTSE %
St. Johns 72	84.60	90.93	10.57	98.34	5.06%
Springerville 74	72.47	70.20	3.60	74.94	3.86%
Apache Co. Misc 75	48.10	52.07	9.73	59.82	3.08%
Apache Co. CDA 76	19.73	15.60	4.87	22.54	1.16%
Total - Apache County	224.90	228.80	28.77	255.62	13.16%
Total - NPC	1743.4	1697.45	221.89	1,942.32	

Detail of Short Term FTSE summarized above:

Location Name & Number	Short Term Fall '12	Short Term Spring '13	Total
St. Johns 72	4.85	1.27	6.12
Springerville 74	0.03	0.82	0.85
Apache Co. Misc 75	1.33	4.13	5.46
Apache Co. CDA 76	1.17	1.87	3.04
Total - Apache County	7.38	8.09	15.47
Total - NPC	67.27	78.17	145.44

Detail of Summer FTSE summarized above:

Location Name & Number	Sum '12	Total
St. Johns 72	4.45	4.45
Springerville 74	2.75	2.75
Apache Co. Misc 75	4.27	4.27
Apache Co. CDA 76	1.83	1.83
Total - Apache County	13.30	13.30
Total - NPC	76.45	76.45



Northland Pioneer College

BUSINESS OFFICE

Post Office Box 610
Holbrook, AZ 86025-0610
928.524.7480 / Fax: 928.524.7476

Invoice No. APACHE2013

Name	Apache County		
	Attn: Tamara Martin, Coordinator		
Address	PO Box 3150		
City	St Johns	State	AZ ZIP 85936
Phone	(928) 337-2271	Fax	

Date: 6/30/2013

PO Number: _____

Qty	Description	Unit Price	TOTAL
	FY13 - per IGA Apache County Analysis		50,467.96
			50,467.96

Apply to: 00- -4226-05

Please send payment to:
Northland Pioneer College
 P.O. Box 610
 Holbrook AZ 86025-0610

Thank You

Sub-Total	
Taxes	
Shipping & Handling	
TOTAL	\$50,467.96

Please reference Invoice Number on your payment

For questions regarding this invoice contact Lauren Sedillo, GL Accountant, (928) 524-7487