

Tohono O'odham Kekel Ha-Maṣcamakuḍ

Board of Trustees Regular Meeting

February 19, 2026

Windows Center Theater, McMath-Pierce Solar Telescope

Kitt Peak National Observatory

In Person & Virtual Meeting

Tohono Oodham Ke:kel Hi-Maṣcamakuḍ
Board of Trustees Regular Meeting
Thursday, February 19, 2026, 9:00 a.m.
Windows Center Theater, McMath-Pierce Solar Telescope
Kitt Peak National Observatory

In Person and Virtual Meeting – Phone, Internet via Zoom

AGENDA

General Matters

Page No.

1. Call to Order / Roll Call
2. Invocation
3. Review and Approval of Agenda
4. Announcements and Upcoming Events
5. Minutes from the January 15, 2026 BOT Regular Meeting 02
6. Call to the Audience

New Business

1. FY2025 TOCC Audit Presentation – Windes, Dean of Finance 09
2. Financial Report – Dean of Finance
   - January 2026 54
3. Human Resources Report – Interim HR Director
   - February 10, 2026 85
4. Update Employee Handbook – Interim HR Director
   - Part-time Employee Benefits 88
5. AGEC Redesign – Interim Academic Dean
   - For Informational Purposes 92
6. 2026-2027 Academic Calendar – Dean of Student Services 93

Reports – by Division and Division Components

1. President, Human Resources, Operations, O'odham Ñi'okĭ Ki:, Title III 95
2. Education Division, Tohono O'odham Studies, O'ohana Ki: 101
3. Student Services Division, Phoenix Center Director, Recruiter 108
4. Division for Sustainability: Office of Institutional Effectiveness, Workforce and Community Development 111
5. Student Life: Food Program, Residence Life, Athletics & Wellness, Security 115

General Matters

7. Executive Session

Adjournment

Tohono O'odham Kekel Ha-Maṣcamakuḍ
TOCC Board of Trustees
P.O. Box 3129 Sells, AZ 85634
Phone: (520) 479-2304 | Fax: (520) 383-8403
www.tocc.edu

Tohono O'odham Kekel Ha-Maṣcamakuḍ
Board of Trustees Regular Meeting
Thursday, January 15, 2026
9:00 a.m.
TOCC Boardroom, Ma:cidag Gewkdag Ki:, S-cuk Du'ag Maṣcamakuḍ
In Person / Virtual Meeting

GENERAL MATTERS

1. Call to Order / Roll Call

   The Board of Trustees Regular Meeting was Called to Order at 9:06 a.m. by Chairperson Ofelia Zepeda. Four (04) members of the Board of Trustees were present.

Present	Excused Absence	Unexcused Absence	Attendance Time	TOCC Board of Trustees
X			9:06 a.m.	Dr. Ofelia Zepeda, Chairperson
X			9:06 a.m.	Jonas Robles, Vice Chairperson / Elder Member
X			9:06 a.m.	Treena Parvello, Secretary
X			9:06 a.m.	Mary Bliss, Member
				Administration Members
X			9:06 a.m.	Dr. Stephen Schoonmaker, President
X			9:06 a.m.	Yolanda Pacheco, Dean of Student Services
X			9:06 a.m.	Joann Miguel, Dean of Finance
X			9:06 a.m.	Dr. Laura Sujo-Montes, Academic Dean
				Recorder
X			9:06 a.m.	Evan Thomas, Special Assistant to the President
				Guests
X			9:06 a.m.	Jay Juan, Chief of Operations
X			9:06 a.m.	Carmella Ortega, Interim Director, Sponsored Projects Office
X			9:06 a.m.	Mirta Fuentes, Student Success Coach
X			9:06 a.m.	Alex Vavages, Computer Literacy Instructor / Coordinator
X			9:06 a.m.	Reyna Noriega, NTIA Project Director
X			9:06 a.m.	Anselmo Ramon, Chair of Workforce and Community Development
X			9:06 a.m.	Dr. L. Manny Loley, Phoenix Center Site Technician

X			9:06 a.m.	C. Elayne Yazzie, Phoenix Center Receptionist
X			9:06 a.m.	Ceysha Napa, Student Support Specialist II, Phoenix Center
X			9:06 a.m.	Carmella Ortega, Interim Director, Sponsored Projects Office
X			9:06 a.m.	Dr. Rafe E Trickey, Consultant
X			9:06 a.m.	Chloe Begay, Human Resources Generalist
X			9:06 a.m.	Christina C. Bell-Andrews, Executive Director, Wassaja Center, UA
X			9:06 a.m.	Annette M. Garcia, Administrative Associate of Operations, Wassaja Center, UA
X			9:06 a.m.	Sylvia Hendricks, Director of Student Life
X			9:06 a.m.	Kristin Eberhardt, Project Director, Title III Grants
X			9:06 a.m.	Tracy Worthey, Interim Human Resources Director
X			9:06 a.m.	Cassandra Scott, Phoenix Center Director
X			9:06 a.m.	Frances Benavidez, Program Director, NSF TEAC, O'odham Ñi'okĭ Ki:
X			9:06 a.m.	Jonathan J. Upshaw, Student
X			9:06 a.m.	Rosemarie Ramon, Academics Coordinator, Education Division
X			9:06 a.m.	Jai Juan, Recruiter
X			9:06 a.m.	DeAnndra Porter, Traditional Food Systems Outreach, LGOS
X			9:06 a.m.	Brandi Espuma, Dual Enrollment Coordinator
X			9:06 a.m.	Carmella Ann Pablo, Principal Accountant, Sponsored Projects Office
X			9:06 a.m.	E. Lynn Liston, Multimedia Coordinator, O'odham Ñi'okĭ Ki:
X			9:06 a.m.	Iris Nez, Bookstore Supervisor
X			9:06 a.m.	Angel Ramirez, Receptionist
X			9:06 a.m.	O. Liz Zepeda, Library Director
X			9:06 a.m.	Tiffany Marks, Library Assistant
X			9:06 a.m.	Joyce Miguel, Farm Manager Assistant, Agriculture Extension Program
X			9:06 a.m.	Letitia Martin, Office Coordinator, O'odham Ñi'okĭ Ki:
X			9:06 a.m.	Ron Geronimo, Director, O'odham Ñi'okĭ Ki:

Executive Summary: TOCC BOT acted on the following at the January 15, 2026 regular meeting:

- Approved the November 20, 2025 TOCC Board of Trustees Regular Meeting minutes as presented.
- Accepted the November 2025 & the December 2025 Financial Reports as presented.
- Accepted the December 09, 2025 and January 05, 2026 Human Resources reports as presented.
- By consensus, acknowledged the approval of the revised TOCC Personnel Policy: Annual Carry Over and Vacation Leave Cash Out via electronic mail on December 18, 2025.
- Approved the Dual Enrollment Memorandum of Understanding (MOU) between TOCC and Phoenix Diocese School District - St. Peter Indian Mission Catholic School as presented.

2. Invocation

   TOCC BOT Vice Chairman and Elder Member gave the Invocation.

3. Review and Approval of Agenda

   The BOT meeting agenda was reviewed. It was noted that items from December 2025 were listed on the January 2026 meeting agenda and included in the board packet due to the regular meeting being cancelled last month.

A motion was made to approve the meeting agenda as presented.

MOTION: Motion by Mary Bliss, Seconded by Jonas Robles to approve the meeting agenda as presented.
VOTE: 4 FOR, 0 OPPOSED, 0 ABSTAIN, 0 ABSENT.
MOTION APPROVED

4. Announcements and Upcoming Events

Keihina
January 13 - 16, 2026
Nightly 6:00 pm – 12:00 am
Baseball Field, Hawan Naggia / San Isidro Community
Open to the Public
Volunteers needed for each night

TOCC All Staff Meeting
Friday, January 16, 2026
8:30 am – 10:00 am
Virtual Only

Martin Luther King, Jr. Holiday
Monday, January 19, 2026
TOCC Closed

All Staff College Retreat
Friday, January 23, 2026
8:30 am – 12:00 am
Agenda Finalized
In Person Only

TOCC Facilities Cleansing
Friday, January 30, 2026
Beginning at 8:00 am
Start at Wisag Kos; Then S-cuk Du'ag Mascamakud

President's Day 2026
Monday, February 16, 2026
TOCC Closed

TOCC Board of Trustees Regular Meeting and Board Retreat
Thursday, February 19, 2026; 9:00 am – 3:00 pm
Kitt Peak National Observatory

2024 – 2025 TOCC Annual Report Presentations:
Sif Oidak District Council
Kaicu Ki:, North Komelik
Saturday February 21, 2026 or Saturday March 14, 2026

From the President's Office: S-he:kig Wecij Ahidag! Happy New Year to our Board of Trustees, Administration, Faculty and Staff. Wishing everyone a safe, healthy and prosperous 2026.

5. Minutes from the November 20, 2025, regular meeting of the TOCC Board of Trustees

   Minutes from the November 20, 2025 BOT regular meeting were sent electronically and included in the January 2026 board packet. Secretary Parvello reviewed the minutes via email and noted there were no changes.

   A motion was made to approve the November 20, 2025 TOCC Board of Trustees regular meeting minutes as presented.

MOTION: Motion by Mary Bliss, Seconded by Jonas Robles to approve the November 20, 2025 TOCC Board of Trustees regular meeting minutes as presented.
VOTE: 4 FOR, 0 OPPOSED, 0 ABSTAIN, 0 ABSENT
MOTION APPROVED

6. Call to the Audience – None

Presentations to the Board

1. TOCC NTIA Connecting Minority Communities Pilot Program – Anselmo Ramon, Chair of Workforce and Community Development, Reyna Noriega, Interim NTIA Director

   TOCC received a $1.9 M grant from the National Telecommunications and Information Administration (NTIA) to provide computer literacy training to members of the Tohono O'odham Nation from all eleven (11) districts.

   The Hewel Wepegi Macidag kc wo:g program aimed to reduce the digital divide on the Nation through digital literacy training, expanded broadband access, device distribution and capacity building within TOCC and communities.

   Highlights of the program include: 132 learners utilized NorthStar Digital Literacy platform – 125 (94.7%) completed assessments; 3 districts (Hikiwan, San Xavier, Gu Achi) are continuing digital literacy programming; 4 computer literacy trainers employed to provide digital literacy skills and the program results demonstrated a viable, culturally grounded delivery model based on community monitors, district partnerships and alignment with the O'odham Himdag.

   Special mention was made of those districts that donated items for the Recognition event for those participants that completed the program. The College is continuing the computer literacy efforts with a combined Computer Literacy/ABE/GED outreach with three trainers rotating amongst the 11 Districts.

2. American Indians into Healthcare Professions (AIHP) 2025 Report – Christina C. Bell-Andrews, Executive Director, Wassaja Carlos Montezuma Center for Native American Health, Anselmo Ramon, Chair of Workforce and Community Development, Annette M. Garcia, Administrative Associate of Operations

   Chair of WCD Ramon introduced Executive Director Bell-Andrews and Associate of Operations Garcia from the Wassaja Center for Native American Health to review the AIHP 2025 report.

The AIHP summer program began with a 2-day event at TOCC. Recognition was given to the various TOCC divisions that assisted with supporting the event. Youth and adults were introduced to professions in the healthcare field.

Pathways for students in the health and sciences and natural resources programs at TOCC are developed. Traditional healing practices are being explored and may be integrated into medical programs for native students. The collaboration in making this event a success was recognized.

NEW BUSINESS

1. Financial Report – Joann Miguel, Dean of Finance

   November 2025 Financials

   Dean Miguel reviewed the November 2025 Financial Report with the Board of Trustees.

   Unrestricted revenues continue to be below budget. This reflects strong financial stewardship across divisions along with unfilled budgeted positions.

   A review of the grant drawdown and reporting process is recommended.

   An initial transfer to the interest-bearing account with Bank of America was completed. The balance will be reviewed and updated monthly.

   December 2025 Financials

   The Fall term tuition has been recorded but not yet waived for tribally enrolled students. When tuition waivers are applied, both student accounts receivable and tuition revenue will decrease accordingly.

   Grant Accounts Receivable decreased from last month after multiple drawdowns were completed.

   The Interoffice Memorandum was reviewed.

   A motion was made to accept the November 2025 and the December 2025 Financial Reports as presented.

MOTION: Motion by Mary Bliss, Seconded by Jonas Robles to accept the November 2025 and the December 2025 Financial Reports as presented.
VOTE: 4 FOR, 0 OPPOSED, 0 ABSTAIN, 0 ABSENT
MOTION APPROVED

2. Human Resources Report – Tracy Worthey, Interim Human Resources Director

   Interim HR Director Worthey reviewed the December 09, 2025 and the January 05, 2026 Recommendation for Approval of Personnel Actions which included the Resource List and Employment Vacancy Activity Log.

The following new hires were in attendance and introduced themselves and gave their background information:

Mirta Fuentes, Student Success Coach
L. Manny Loley, Ph,D., Phoenx Center Site Technician
Ceysha Napa, Student Support Specialist II, Phoenix Center
C. Elayne Benally, Phoenix Center Receptionist

New positions to be posted: Director, Sponsored Projects Office; Human Resources Director and Communication and College Advancement Director, President's Office; Controller, Finance Division.

A motion was made to accept the Human Resources reports for December 09, 2025 and January 05, 2026 as presented.

MOTION: Motion by Treena Parvello, Seconded by Mary Bliss to accept the Human Resources reports for December 09, 2025 and January 05, 2026 as presented.
VOTE: 4 FOR, 0 OPPOSED, 0 ABSTAIN, 0 ABSENT
MOTION APPROVED

3. Revised TOCC Personnel Policy – Tracy Worthey, Interim Human Resources Director, Dr. Stephen Schoonmaker, President

   Interim HR Director Worthey and President Schoonmaker made note of the electronic mail thread outlining the approval of the Annual Carry Over and Vacation Leave Cash Out by the BOT on December 18, 2025.

   There were no questions from the BOT and, by consensus, acknowledged the revised TOCC personnel policy.

4. Changes to Spring 2026 on the 2025-2026 Academic Calendar – Yolanda Pacheco, Dean of Student Services

   The proposed 2025 - 2026 Academic Calendar was included in the January 2026 board packet. Dean Pacheco distributed a further revised document for review.

   The Spring 2026 second 8-week sub-term was extended and will end on May 08, 2026. The 16-week semester dates remain.

   The recommended changes do not require board approval.

5. Dual Enrollment TOCC MOU – Brandi Espuma, Dual Enrollment Coordinator

   <u>Phoenix Diocese School District – St. Peter Indian Mission Catholic School</u>

   Dual Enrollment Coordinator Espuma reviewed the Memorandum of Understanding (MOU) between TOCC and the Phoenix Diocese School District.

The Phoenix Diocese School District has seven campuses in the Phoenix area. St. Peter Indian Mission Catholic School is located in Casa Blanca, Arizona on the Gila River Indian Community reservation. There are currently 15 students in the Junior class and will graduate in May of 2027. The mission school reached out in hopes of TOCC offering the O'odham language courses to their students.

A motion was made to approve the Dual Enrollment TOCC Memorandum of Understanding between TOCC and the Phoenix Diocese School District – St. Peter Indian Mission Catholic School as presented.

MOTION: Motion by Mary Bliss, Seconded by Jonas Robles to approve the Dual Enrollment TOCC Memorandum of Understanding between TOCC and the Phoenix Diocese School District – St. Peter Indian Mission Catholic School as presented.
VOTE: 4 FOR, 0 OPPOSED, 0 ABSTAIN, 0 ABSENT
MOTION APPROVED

REPORTS – BY DIVISION and DIVISION COMPONENTS

The TOCC Division and Division Component Reports were reviewed and highlights summarized.

1. President, Human Resources, Operations, O'odham Ñi'okĭ Ki:, Title III
2. Education Division, O'ohana Ki:
3. Student Services Division: Phoenix Center Director, Recruiter
4. Division for Sustainability: Office of Institutional Effectiveness, Workforce and Community Development
5. Student Life, Food Program, Residence Life, Athletics & Wellness, Security

GENERAL MATTERS

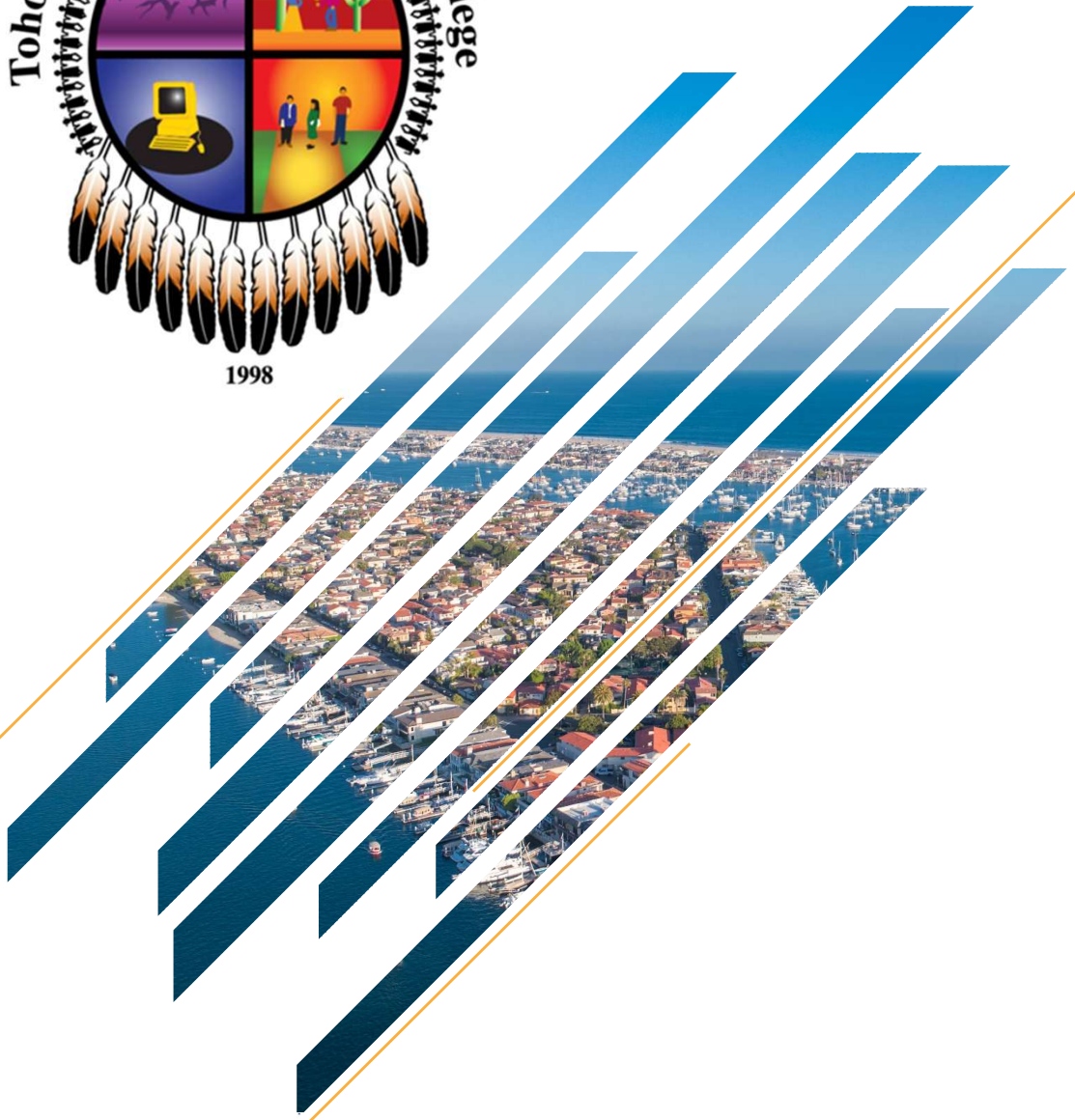
7. Executive Session

   The BOT excused the deans, directors and meeting guests and convened for an Executive Session at 12:21 p.m.

ADJOURNMENT – 1:00 p.m.

A motion was made to adjourn the January 15, 2026 TOCC BOT regular meeting.

MOTION: Motion by Mary Bliss, Seconded by Jonas Robles to adjourn the January 15, 2026 TOCC BOT regular meeting.
VOTE: 4 FOR, 0 OPPOSED, 0 ABSTAIN, 0 ABSENT
MOTION APPROVED



Report to the Board of Trustees on the Results of the June 30, 2025 Audit

Presented by Windes, Inc.

About Us



Long Beach



Los Angeles



Irvine

Windes, Inc.

- Almost 100 years of experience in the public accounting practice
- Headquartered in Long Beach, California, with offices in Irvine and downtown Los Angeles.
- Currently have 30 partners and approximately 250 employees
- Substantial nonprofit audit and tax practice
  - We perform the financial statement audits of 200 tax-exempt organizations, primarily in the Southern California region.
  - We prepare tax filings for over 250 tax-exempt organizations.
  - We have substantial audit and tax experience in all types of nonprofit organizations.
- Your engagement team
  - Lead Audit Partner: Kelly Buck
  - Concurring Audit Partner: Tom Huey
  - Audit Manager: Gary Sjolander
  - Tax Partner: Eleanor Livingston
  - Tax Senior Manager: Aaron Phillips

WINDES
AUDIT | TAX | ADVISORY

February 19, 2026

To the Board of Trustees and Management of
Tohono O'odham Community College

We are pleased to have the opportunity to discuss the results of our audit of the June 30, 2025 financial statements of Tohono O'odham Community College (the Organization).

The accompanying report is intended solely for use by the Board of Trustees and management and presents information regarding our audit and certain other information we believe will be of interest to you, and is not intended to be and should not be used by anyone other than these specified parties.

A direct line of communication between the Board of Trustees and Windes, Inc. is essential to the exercise of our respective responsibilities. Our appointment involves a responsibility on our part to call to your attention any significant matters we believe require your consideration, either at a regularly scheduled meeting or on a timelier basis, if warranted. Should you have any questions or observations, please contact Kelly Buck, the engagement partner, at 562.304.1358, or kbuck@windes.com.

Sincerely,

Windes, Inc.

WINDES, INC.

Financial Statements

- We have completed our audit of the financial statements of the Organization for the year ended June 30, 2025, for which we expect to issue an unmodified opinion. We have audited the Organization's compliance with the types of compliance requirements described in the *OBM Compliance Supplement* that could have a direct and material effect on the Organization's major federal program for the year ended June 30, 2025.

- Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 5, 2025 Professional standards also require that we communicate to you the following information related to our audit.

Internal Controls

- In planning and performing our audit of the Organization's financial statements as of and for the year ended June 30, 2025 in accordance with auditing standards generally accepted in the United States of America, Government Auditing Standards and the Uniform Guidance, we considered the Organization's internal controls over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal controls.

- A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weaknesses, yet important enough to merit attention by those charged with governance.

- Our consideration of internal control and internal control over compliance was for the limited purposes described above and was not designed to identify all deficiencies in internal control and internal control over compliance that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in the internal control or internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Difficulties Encountered in Performing the Audit

- We encountered no significant difficulties in dealing with management in performing and completing our audit.

Qualitative Aspects of Accounting Practices

- Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 2 to the financial statements. During fiscal year 2025, the Organization adopted GASB Statement No 101, *Compensated Absences*. No other new accounting policies were adopted and the application of other existing policies was not changed during the year.

- We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus.

- All significant transactions have been recognized in the financial statements in the proper period.

- Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were the valuation of investments, the estimated useful lives of property and equipment, collectability of receivables, and management's estimates on the allocation of functional expenses.

- The financial statement disclosures are neutral, consistent, and clear.

Corrected and Uncorrected Misstatements	• Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no significant corrected or uncorrected misstatements detected as a result of audit procedures.
Disagreements with Management	• For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.
Management Representations	• We will request certain representations from management that are included in the management representation letter to be received at issuance.
Management Consultations with Other Independent Accountants	• In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.
Other Audit Findings or Issues	• We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.
Other Matters	• With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Summary of Some Recent Audit and Accounting Standards Affecting Nonprofit Organizations

Below are new GASB accounting standards updates that are notable or may influence the Organization next year (June 30, 2026):

GASB Statement No. 103 – Financial Reporting Model Improvements	• This statement refines key areas of financial reporting, including MD&A, unusual or infrequent items, and budget comparisons. It standardizes definitions for operating and non-operating revenues, enhances the presentation of major component units, and improves the clarity and comparability of financial statements. • Expected potential change for TOCC: reporting and disclosure of unusual or infrequent transactions (if they occur); examples: large donation; significant damage from a natural disaster; write-off or abandonment of a capital project
GASB Statement No. 104 – Disclosure o f Certain Capital Assets	• This statement requires the reporting entity to provide additional detailed information about certain capital assets in the notes to the financial statements. These assets include: lease assets; public-private partnerships; subscription-based IT arrangements; capital assets held for sale; other intangible assets. • No significant impact to the financial statements expected

WINDES®

AUDIT | TAX | ADVISORY



Kilroy Airport Center

3780 Kilroy Airport Way
Suite 600
Long Beach, CA 90806

Irvine Concourse

2050 Main Street
Suite 1300
Irvine, CA 92614

City National Plaza

515 Flower Street
Eighteenth Floor
Los Angeles, CA 90071

www.windes.com

844.494.6337

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

TOHONO O'ODHAM COMMUNITY COLLEGE

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION
JUNE 30, 2025 AND 2024

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

CONTENTS

Independent Auditors' Report 1-3

Statements of Net Position 4

Statements of Revenues, Expenses, and Changes in Net Position 5-6

Statements of Cash Flows 7-8

Notes to the Financial Statements 9-26

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 27-28

Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance 29-31

Schedule of Expenditures of Federal Awards 32

Notes to the Schedule of Expenditures of Federal Awards 33

Summary Schedule of Prior Year Audit Findings 34-35

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees and Management
Tohono O'odham Community College
Sells, Arizona

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Tohono O'odham Community College (the Organization) as of and for the years ended June 30, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2025 and 2024, and the changes in its net position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted a management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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. Our opinions on the basic financial statements are not affected by this missing information.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Organization's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by the Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated [REPORT DATE], on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. 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 Organization'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 Organization's internal control over financial reporting and compliance.

PRELIMINARY DRAFT
Subject to Change
For Management Review Only

Long Beach, California
[REPORT DATE]

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

TOHONO O'ODHAM COMMUNITY COLLEGE

STATEMENTS OF NET POSITION
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

ASSETS

	2025	2024
CURRENT ASSETS		
Cash and cash equivalents	$ 18,403,216	$ 14,907,301
Investments, unrestricted	2,067,895	1,914,718
Accounts receivable, net	276,053	212,709
Grants receivable	4,130,812	8,377,802
Bookstore inventory	302,126	241,408
Total Current Assets	25,180,102	25,653,938
NONCURRENT ASSETS		
Beneficial interest in funds held by others	475,156	444,571
Capital assets, net	21,301,962	12,072,930
Operating lease right-of-use assets, net	235,326	289,872
Total Noncurrent Assets	22,012,444	12,807,373
TOTAL ASSETS	$ 47,192,546	$ 38,461,311

LIABILITIES AND NET POSITION

CURRENT LIABILITIES		
Accounts payable	$ 824,409	$ 462,667
Accrued expenses	1,494,259	3,509,368
Unearned revenue	10,222,439	11,029,979
Operating lease liabilities, current portion	53,613	51,183
Total Current Liabilities	12,594,720	15,053,197
Operating lease liabilities, noncurrent portion	196,542	250,155
TOTAL LIABILITIES	12,791,262	15,303,352
NET POSITION		
Investment in capital assets	21,301,962	12,072,930
Restricted:		
Nonexpendable	103,953	103,953
Expendable	2,351,247	2,269,753
Unrestricted	10,644,122	8,711,323
Total Net Position	34,401,284	23,157,959
TOTAL LIABILITIES AND NET POSITION	$ 47,192,546	$ 38,461,311

The accompanying notes are an integral part of these financial statements.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

TOHONO O'ODHAM COMMUNITY COLLEGE

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

	2025	2024
OPERATING REVENUES		
Tuition and fees	$ 153,078	$ 184,518
Less waivers and scholarships	(153,078)	(184,518)
Net tuition and fees	-	-
Grant funds		
Government	14,258,765	10,577,842
American Indian College Fund	1,573,758	981,713
Nation program appropriation	320,299	296,302
Other	159,134	90,487
Bookstore sales	156,774	185,262
Miscellaneous income	21,483	42,222
Total revenues and other support	16,490,213	12,173,828
EXPENSES		
Education and general		
Instruction	3,208,086	2,834,322
Academic support	1,064,066	550,268
Student services	2,756,089	2,611,147
Student assistance	3,276,995	2,877,161
Institutional support	4,816,954	5,180,760
Operation and maintenance	2,049,049	1,466,766
Grants to other entities	1,205,983	3,159,541
Community engagement	1,353,680	1,049,949
Depreciation and amortization	975,028	821,923
Total expenses	20,705,930	20,551,837
OPERATING LOSS	(4,215,717)	(8,378,009)

The accompanying notes are an integral part of these financial statements.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

TOHONO O'ODHAM COMMUNITY COLLEGE

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024
(Continued)

	2025	2024
NONOPERATING REVENUES		
Government grants	7,480,743	7,506,217
Legislative appropriation	5,096,045	5,096,045
Federal Pell grants	2,586,298	2,267,141
Investment income, net	174,230	131,235
Contributions	121,726	88,691
Net nonoperating revenues	15,459,042	15,089,329
CHANGE IN NET POSITION, BEFORE ADOPTION OF NEW STANDARD	11,243,325	6,711,320
Change in net assets from adoption of new standard	-	(216,330)
CHANGE IN NET POSITION	11,243,325	6,494,990
NET POSITION, BEGINNING OF YEAR	23,157,959	16,662,969
NET POSITION, END OF YEAR	$ 34,401,284	$ 23,157,959

The accompanying notes are an integral part of these financial statements.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

TOHONO O'ODHAM COMMUNITY COLLEGE

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Tuition and fees received	$ 89,734	$ 270,032
Government grants received	19,751,406	6,674,716
Payments to employees	(7,500,874)	(6,954,980)
Payments for other employee benefits	(2,185,106)	(1,963,602)
Payments to suppliers and utilities	(5,396,510)	(5,313,489)
Payments of grants to others	(3,253,500)	(1,110,990)
Payments to students for scholarships and assistance	(3,258,712)	(2,989,510)
Other receipts	178,257	227,484
Net Cash Used In Operating Activities	(1,575,305)	(11,160,339)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Nonoperating government grant revenue	7,474,277	7,500,512
Legislative appropriation	5,096,045	5,096,045
Federal Pell grants	2,586,298	2,267,141
Contributions	121,726	88,691
Net Cash Provided by Noncapital Financing Activities	15,278,346	14,952,389
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES		
Purchases of capital assets	(10,204,060)	(2,666,840)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investments	(82,937)	(72,873)
Interest and dividends received, net of fees	82,937	72,873
Contributions and reinvestments in beneficial interest in funds held by others	(3,066)	(3,213)
Net Cash Used In Investing Activities	(3,066)	(3,213)
NET CHANGE IN CASH AND CASH EQUIVALENTS	3,495,915	1,121,997
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	14,907,301	13,785,304
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 18,403,216	$ 14,907,301

The accompanying notes are an integral part of these financial statements.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

TOHONO O'ODHAM COMMUNITY COLLEGE

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024
(Continued)

	2025	2024
RECONCILIATION OF OPERATING LOSS TO NET CASH FROM OPERATING ACTIVITIES		
Operating loss	$ (4,215,717)	$ (8,378,009)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Provision for bad debt	(324,683)	156,860
Depreciation and amortization	975,028	821,923
Amortization of operating lease right-of-use assets	54,546	74,606
Changes in assets and liabilities:		
Accounts receivable	261,339	(71,346)
Grants receivable	4,246,990	(4,372,362)
Bookstore inventory	(60,718)	(9,090)
Accounts payable	361,742	(9,825)
Accrued expenses	(2,015,109)	1,592,993
Unearned revenue	(807,540)	(899,266)
Operating lease liabilities	(51,183)	(66,823)
Net Cash Used In Operating Activities	$ (1,575,305)	$ (11,160,339)
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid for amounts included in measurement of operating lease liabilities:		
Operating cash outflows - payments on operating leases	$ 60,311	$ 59,815

The accompanying notes are an integral part of these financial statements.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

TOHONO O'ODHAM COMMUNITY COLLEGE

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 1 – Organization

Tohono O'odham Community College (the Organization) is a nonprofit organization chartered by Tohono O'odham Nation (the Nation) as a separate legal entity in 1998. The Organization's mission is to enhance the unique Tohono O'odham Himdag by strengthening individuals, families, and communities through holistic, quality, higher education services. These services include research opportunities and programs that address academic, life, and development skills. The Organization's main sources of revenue are the Nation's appropriations, government grants, and tuition.

The Organization has a partnership with San Carlos Apache College (SCAC), offering courses and programs for students from both colleges.

NOTE 2 – Summary of Significant Accounting Policies

Basis of Presentation

The financial statements of the Organization have been prepared in accordance with accounting principles generally accepted in the United States (GAAP) as applied government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. GASB statements and interpretations constitute GAAP for governments, including colleges. The significant accounting principles and policies utilized by the Organization are described below.

The Organization's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, assets, and liabilities resulting from exchange and exchange-type transactions are recognized when the exchange takes place. Nonexchange transactions, in which the Organization gives or receives value without directly receiving or giving equal value in exchange, include grants and contributions. Grants and contributions are recognized as revenues in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

Cash and Cash Equivalents

For financial statement reporting purposes, the Organization considers all highly liquid instruments purchased with original maturities of three months or less to be cash equivalents. The carrying amount of cash equivalents approximates their fair values.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

NOTE 2 – Summary of Significant Accounting Policies (Continued)

Receivables

Receivables are stated at the amount that the Organization expects to collect from various governmental entities, students, and other funding sources on outstanding balances, net of an allowance for credit uncollectible amounts. Grant revenue is recognized when appropriate expenditures are incurred on federal grant programs or as required by the specific grant agreement. Where the funding has yet to be received by the Organization, a grant receivable is recognized.

An allowance for uncollectible accounts is used when management has reason to believe that a portion of receivables will be uncollectible. Management has chosen to utilize doubtful accounts for accounts receivable that are unlikely to be collected. It is the Organization's policy to charge off uncollectible receivables when management determines the receivable will not be collected. Recoveries of receivables previously written off are recorded when received. Management estimated an allowance for uncollectible accounts receivable of $176,671 and $501,354 as of June 30, 2025 and 2024, respectively.

Bookstore Inventory

Bookstore inventory consists of textbooks and school supplies and is recorded at the lower of cost (first-in, first-out method) or net realizable value.

Investments

Investments in debt and equity securities are valued at their fair values. Investment income, gains, and losses are reported net of related investment fees. Interest income is recorded as earned. Dividends are recorded on the ex-dividend date. Purchases and sales of securities are recorded on a trade-date basis. Donated investments are recorded at fair value at the time of donation.

The Organization holds a beneficial interest in funds held by the Community Foundation of Southern Arizona (CFSA). These funds are invested in professional-managed portfolios that contain equity and fixed income securities and recognized at fair value. Investment income is recognized from gains or losses on the fair value or any distributions from the funds.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

NOTE 2 – Summary of Significant Accounting Policies (Continued)

Capital Assets

Capital assets are stated at cost if purchased. Donated assets are recorded as capital assets at their estimated acquisition value at the date of donation. The Organization capitalizes all expenditures for capital assets, including repairs or betterments that materially prolong the useful lives of assets, in excess of $5,000 with a useful life greater than one year. Repairs and maintenance for normal upkeep are charged to expense as incurred.

Depreciation is calculated using the straight-line method over the estimated useful life of the assets as follows:

Asset	Useful Life
Buildings and improvements	5-25 years
Land improvements	5-15 years
Leasehold improvements	Lesser of lease term or useful life
Office equipment	3-5 years
Furniture and fixtures	7 years
Farm and research equipment	3-7 years
Vehicles	5 years
Library books	10 years

The Organization periodically reviews the carrying value capital assets held for possible impairment when events and circumstances warrant such a review. Through June 30, 2025, the Organization had not experienced impairment losses on its capital assets.

Unearned Revenue

Unearned revenue primarily includes amounts received from grant and contract sponsors that have not been earned under the terms of the agreement and other revenue billed in advance of the event, such as student tuition.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

NOTE 2 – Summary of Significant Accounting Policies (Continued)

Net Position

The financial statements utilize a net position presentation categorized as follows:

Net Investment in Capital Assets – This category reflects the portion of net position that is associated with capital assets net of accumulated depreciation and outstanding debt related to capital assets, it any.

Restricted Net Position – This category reflects net position of the Organization subject to external restrictions, such as grantors, contributors, or laws and regulations. The nonexpendable net position is subject to externally imposed restrictions, which must be retained in perpetuity by the Organization and includes the Organization's permanent endowment funds. The expendable restricted net position is subject to externally imposed restrictions that can be fulfilled by actions pursuant to those restrictions or expires by the passage of time.

Unrestricted Net Position – This category reflects the portion of net position of the Organization that is not restricted or invested in capital assets. The unrestricted net position may be designated for specific purposes by management or the Board of Trustees.

When both restricted and unrestricted resources are available for use, it is the Organization's policy to use externally restricted resources first.

Revenue and Expenses

Operating revenues and expenses generally include all fiscal transactions directly related to instructional and auxiliary enterprise activities plus administration, operation, and maintenance of capital assets and depreciation on capital assets. Included in non-operating revenues are investment income, contributions, and federal student grants.

Certain significant revenues relied upon and budgeted for fundamental operational support of the primary mission of the Organization are mandated by GASB to be recorded as nonoperating revenues, including legislative appropriations, certain federal grants for student financial aid, contributions, and investment income, since GASB does not consider them to be related to the principal operating activities of the Organization.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

NOTE 2 – Summary of Significant Accounting Policies (Continued)

Revenue and Expenses (Continued)

The Nation provides appropriations to the Organization on an annual basis. Nation educational appropriations are recognized as nonoperating revenue; however, the related expenses for educational, retirement, or other specific operating purposes are reported as operating expenses. Nation appropriations for capital projects are recorded as revenue under other changes in net position when the related expenditures are incurred.

Nonoperating revenues and expenses also include government grants from Coronavirus Response & Relief Supplemental Appropriations (CRRSA) Act, American Rescue Plan (ARP) Act, and grants that may be used at the Organization's discretion.

Student Tuition and Fees

Student tuition and fees are recorded, net of scholarships, as revenues in the period in which the related activity or instruction takes place. Tuition and fees for the summer semester are prorated on the basis of student class days occurring before and after June 30.

Certain student financial aid is accounted for as third-party payments (credited to the student's account as if the student made the payment). All other aid is reflected in the financial statements as student assistance in operating expenses or waivers and scholarships. Waivers and scholarships represent the amount of aid applied directly to the student's account. The amount reported as operating expenses represents the portion of aid that was provided to the student in the form of cash.

The Organization's campus bookstore sells textbooks and other educational-related materials. These sales are recorded at a determined transaction price, which varies by item. The Organization records revenue from these sales upon delivery of the goods to the customer, which occurs at the point of sale.

Government Grants

Government grants for reimbursable programs are recognized as revenues in the year related program expenses are incurred or eligibility requirements are met. Amounts received or receivable in excess of expenses incurred are recorded as unearned revenue.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

NOTE 2 – Summary of Significant Accounting Policies (Continued)

Government Grants (Continued)

The majority of the Organization's students rely on funds received from various federal financial aid programs under Title IV of the Higher Education Act of 1965, as amended, to pay for a substantial portion of their tuition. These programs are subject to periodic review by the United States Department of Education (ED). Disbursements under each program are subject to disallowance by ED and repayment by the Organization. In addition, as an educational institution, the Organization is subject to licensure from various accrediting and state authorities and other regulatory requirements of ED. A receivable is recorded to the extent recorded revenues exceed payment received; conversely, unearned revenue is recorded when cash received exceeds earned revenues.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section of deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents the acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time.

The Organization has no items that qualify for reporting in these categories.

Leases

The Organization determines if an arrangement contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. The Organization also considers whether its service arrangements include the right to control the use of an asset.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

NOTE 2 – Summary of Significant Accounting Policies (Continued)

Leases (Continued)

The Organization does not recognize right-of-use (ROU) assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease. The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives. To determine the present value of lease payments, the Organization utilizes a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date.

The Organization accounts for lease and non-lease components in its contracts as a single lease component for its land and buildings. The non-lease components typically represent additional services transferred to the Organization, such as common area maintenance for real estate, which are variable in nature and recorded in variable lease expense in the period incurred.

Tax Exempt Status

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC) and Arizona income tax laws, and is classified as other than a private foundation under IRC Section 509(a)(2). Accordingly, no provision is made in the accompanying financial statements for federal and state income taxes. Income from certain activities not directly related to the Organization's tax-exempt purpose, however, may be subject to taxation as unrelated business income. Management is not aware of any matters which would cause the Organization to lose its tax-exempt status.

Management has considered its tax positions and believes that all positions taken in its federal and state exempt tax returns are more likely than not to be sustained upon examination. The Organization's returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

Compensated Absences

The Organization accrues sick time and annual leave, including employer-related costs, for employees at rates based upon length of service and job classification, and compensatory time based upon job classification and hours worked.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

NOTE 2 – Summary of Significant Accounting Policies (Continued)

Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Recently Adopted Accounting Pronouncement

Effective July 1, 2024, the Organization adopted GASB Statement No. 101, *Compensated Absences* (GASB 101). This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. The statement also establishes guidance for measuring a liability for leave that has not been used. The adoption of the statement was recognized retrospectively with an increase to accrued expenses of $216,330 as of July 1, 2024. Accrued compensated absences are included within accrued expenses in the accompanying statements of net position.

Recently Issued Accounting Pronouncements

GASB Statement No. 103, Financial Reporting Model Improvements, is effective for the fiscal year beginning June 15, 2025. This statement refines key areas of financial reporting, including MD&A, unusual or infrequent items, and budget comparisons. It standardizes definitions for operating and non-operating revenues, enhances the presentation of major component units, and improves the clarity and comparability of financial statements.

GASB Statement No. 104, Disclosure of Certain Capital Assets, is effective for the fiscal year beginning after June 15, 2025. This statement requires governments to provide additional detailed information about certain capital assets in notes to financial statements.

The Organization is in the process of determining the effect of the new standards on the financial statements.

Subsequent Events

The Organization evaluated subsequent events through [REPORT DATE], which represents the date the financial statements were available to be issued.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

NOTE 3 – Cash, Cash Equivalents, and Investments

Cash and Cash Equivalents

The Organization's cash and cash equivalents at June 30, 2025 and 2024 were as follows:

	2025	2024
Cash deposits with financial institutions	$ 18,401,850	$ 14,907,101
Petty cash and bookstore cash	1,366	200
Total cash and cash equivalents	$ 18,403,216	$ 14,907,301

Deposits at each bank are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 for the combined amount of all accounts (interest-bearing and non-interest-bearing).

Custodial credit risk is the risk that in the event of a bank failure, the Organization's deposits may not be returned to it. The Organization does not have a deposit policy for custodial credit risk. Of the balance held at financial institutions as of June 30, 2025 and 2024, $257,572 and $267,105, respectively, were covered by the FDIC. The remaining balances were uninsured and uncollateralized.

Investments

The Organization's investments are composed of mutual funds of $2,067,895 and $1,914,718 as of June 30, 2025 and 2024.

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. The Organization does not have any investments with fair values that are highly sensitive to interest rate fluctuations.

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Organization's investments are held in mutual funds and are therefore unrated.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

TOHONO O'ODHAM COMMUNITY COLLEGE

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 4 – Fair Value Measurements

The Organization utilizes the fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair value into three levels:

Level 1: Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities that the Organization has the ability to access at the measurement date.

Level 2: Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, directly or indirectly.

Level 3: Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

The following tables present the Organization's financial assets that are measured at fair value on a recurring basis as of June 30, 2025 and 2024:

	June 30, 2025			
Description	Fair Value	Level 1	Level 2	Level 3
Mutual funds				
Intermediate Core Bond	$ 383,489	$ 383,489	$ -	$ -
Large Blend	271,997	271,997	-	-
Short Term Bond	408,063	408,063	-	-
High Yield Bond	112,797	112,797	-	-
Emerging Markets Bond	111,830	111,830	-	-
Intermediate Core-Plus Bond	779,719	779,719	-	-
	2,067,895	2,067,895	-	-
Beneficial interest in funds held by others	475,156	-	-	475,156
Total	$ 2,543,051	$ 2,067,895	$ -	$ 475,156

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

TOHONO O'ODHAM COMMUNITY COLLEGE

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 4 – Fair Value Measurements (Continued)

	June 30, 2024			
Description	Fair Value	Level 1	Level 2	Level 3
Mutual funds				
Intermediate Core Bond	$ 361,714	$ 361,714	$ -	$ -
Large Blend	236,208	236,208	-	-
Short Term Bond	382,611	382,611	-	-
High Yield Bond	103,647	103,647	-	-
Emerging Markets Bond	101,763	101,763	-	-
Intermediate Core-Plus Bond	728,775	728,775	-	-
	1,914,718	1,914,718	-	-
Beneficial interest in funds held by others	444,571	-	-	444,571
Total	$ 2,359,289	$ 1,914,718	$ -	$ 444,571

The restricted investments held at CFSA are categorized as level 3 due to the lack of a market in which the Organization's units of participation in CFSA's pooled income trust (i.e., the beneficial interest) could be bought or sold. The Organization measures the fair value of its beneficial interest by taking its proportionate share of the fair value of the underlying assets. The following table presents a reconciliation of the changes in the value of the beneficial interest in funds held by others for the years ended June 30:

	2025	2024
Fair value as of July 1, 2024	$ 444,571	$ 422,012
Investment gain	36,754	27,918
Fees	(6,169)	(5,359)
Fair value as of June 30, 2025	$ 475,156	$ 444,571

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

NOTE 5 – Capital Assets, Net

Capital assets, net consist of the following as of June 30:

	2025	2024
Buildings and improvements	$ 14,851,586	$ 11,564,215
Land improvements	4,835,735	4,835,735
Leasehold improvements	339,915	333,918
Office equipment	1,414,501	1,407,387
Furniture and fixtures	925,090	820,735
Farm and research equipment	117,522	117,522
Vehicles	232,136	232,136
Library books	159,837	156,227
Construction in progress	9,738,959	2,943,346
	32,615,281	22,411,221
Less accumulated depreciation and amortization	(11,313,319)	(10,338,291)
Capital assets, net	$ 21,301,962	$ 12,072,930

See Note 11 for more information on the construction in progress.

NOTE 6 – Leases

The Organization entered into a 25-year land lease in 2007 with the Pisinemo District of the Nation on which permanent and satellite campus facilities will be built. The lease requires the Organization to pay impact fees of $10,420 per year through 2027. Subsequent fees will be negotiated as prescribed, not to exceed an annual increase of 5%.

The Organization entered into a second 25-year land lease in 2008 with the Schuk Toak District for the Organization's main campus. The lease agreement requires the Organization to pay impact fees of $13,891 per year through 2025. Subsequent fees will be negotiated as prescribed, not to exceed an annual increase of 5%.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

NOTE 6 – Leases (Continued)

The Organization entered into a 5-year sublease in May 2023 with the Economic Development Authority for the Organization's culinary school. The lease agreement requires the Organization to pay monthly lease payments of $3,000 through 2028.

Any options to extend or terminate the leases are included in the lease term when it is reasonable certain that the Organization will exercise those options. The Organization's operating leases do not contain any material restrictive covenants or residual value guarantees. Operating lease cost is recognized on a straight-line basis over the lease term.

For the years ended June 30, 2025 and 2024, lease costs totaled $86,921 and $118,921, respectively, including certain short-term lease costs.

The discount rate used in estimating the fair value of the lease liabilities was 3.2% as of both June 30, 2025 and 2024. As of June 30, 2025 and 2024, the remaining lease term was 5.71 years and 6.5 years, respectively.

Future minimum lease commitments for the noncancellable leases are as follows as of June 30, 2025:

Year Ending June 30,	
2026	$ 61,005
2027	61,005
2028	55,527
2029	26,256
2030	26,256
Thereafter	43,186
Total minimum lease payments	273,235
Less amount representing interest	(23,080)
Total present value of lease liabilities	250,155
Current portion	(53,613)
Long-term lease liabilities	$ 196,542

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

NOTE 7 – Restricted Net Position

Restricted funds within the net position were restricted for the following purposes as of June 30:

	2025	2024
Subject to expenditure for specified purpose:		
Scholarships	$ 188,647	$ 174,400
TCU President's Fund (language and culture)	1,024	52,556
Remedial education	2,000,000	2,000,000
Seed fund	75,000	-
Other	34,458	725
Accumulated investment earnings on donor-restricted endowment	52,118	42,072
	2,351,247	2,269,753
Nonexpendable:		
Donor-restricted endowment	103,953	103,953
Total	$ 2,455,200	$ 2,373,706

NOTE 8 – Endowments

Endowment Funds

Endowment funds were established to support, further, and enhance the mission of the Organization. These endowments consist of one fund held and managed at CFSA, which is composed of assets restricted by a donor (restricted) and funds designated by the Board of Trustees (unrestricted).

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

NOTE 8 – Endowments (Continued)

Endowment Funds (Continued)

The restricted endowment was established when the Organization received grants from the U.S. Department of the Interior to establish an endowment fund. Under the terms of the grants, the Organization was required to deposit the federal grant funds and a match totaling 50% of the grant from any private or tribal source. If the Organization withdraws the corpus of the fund, the amount contributed by the federal government must be returned to the Department of the Interior. The Organization has not made any withdrawals from the fund since its inception. The earnings are restricted for operating purposes.

The Organization has interpreted the "Management of Charitable Funds Act" (Arizona's version of the Uniform Prudent Management of Institutional Funds Act or UPMIFA), which underlies the Organization's classification of endowment funds, as requiring the preservation of the fair value of the original gift as of the date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as nonexpendable restricted funds (1) the original value of gifts donated to the endowment, (2) the original value of subsequent gifts to the endowment, and (3) if applicable, accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund is classified as restricted expendable funds until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by the law, at which time those amounts will be reported as unrestricted funds.

The Organization considers certain factors in making a determination to appropriate or accumulate donor-restricted endowment funds, such as duration and preservation of the fund, purpose of the endowment fund, general economic conditions, the effect of inflation and deflation, total expected return, and the Organization's investment policies.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

NOTE 8 – Endowments (Continued)

Endowment Funds (Continued)

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Under this policy, the endowment assets are invested in a manner that is intended to produce results that assume a moderate level of investment risk. The Organization expects its endowment funds, over time, to provide an average rate of return of approximately 6 percent annually. Actual returns in any given year may vary from this amount. To satisfy its long-term rate-of-return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The primary purpose of the endowment is to maximize growth and earnings by the prudent investment of these funds.

Changes in endowment net assets for the years ended June 30, 2025 and 2024 were as follows:

	Board-Designated Endowment	Donor-Restricted Endowment	Total
Endowment net assets, July 1, 2023	$ 283,397	$ 138,615	$ 422,012
Investment return			
Investment income	2,158	1,055	3,213
Net appreciation	12,991	6,355	19,346
Total investment return	15,149	7,410	22,559
Endowment net assets, June 30, 2024	298,546	146,025	444,571
Investment return			
Investment income	2,060	1,007	3,067
Net appreciation	18,480	9,038	27,518
Total investment return	20,540	10,045	30,585
Endowment net assets, June 30, 2025	$ 319,086	$ 156,070	$ 475,156

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

NOTE 9 – Pension Plan

The Organization participates in the Nation's retirement plan covering all employees. Participants are eligible to make voluntary contributions as of the first of the month following employment and are eligible for employer contributions after completing six months of service. Participants can elect to make limited salary deferral contributions and the Organization has the option to make additional discretionary matching contributions to the plan. In addition, the plan provides for employer basic contributions to be made on behalf of all eligible participants regardless of whether the participant makes voluntary contributions to the plan. The Organization currently contributes 5% of employees' gross annual pay into the plan. The Organization's contributions under the plan were $365,648 and $332,317 in 2025 and 2024, respectively.

NOTE 10 – Related-Party Transactions

The Legislative Council of the Nation has passed a series of resolutions appropriating certain funds to subsidize the Organization's operations through June 2027. The Organization received $5,096,045 in appropriations in 2025 and 2024. Future support under the board resolution for appropriations calls for yearly contributions of $5,096,045 through June 2027. The Organization incurred and paid costs with related parties as follows as of June 30:

	2025	2024
Employee-related costs and/or motor pool fuel costs with the Nation of which $410,813 and $657,305 is included in accrued expenses at June 30, 2025 and 2024, respectively.	$ 1,382,757	$ 1,524,100
Tohono O'odham Utility Authority (TOAU) costs of which $59,274 and $29,543 is included in accounts payable at June 30, 2025 and 2024, respectively.	215,405	155,143
Rental costs with the Economic Development Authority of which $0 is included in accounts payable at June 30, 2025 and 2024, respectively.	43,234	44,457
	$ 1,641,396	$ 1,723,700

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

NOTE 10 – Related-Party Transactions (Continued)

During the years ended June 30, 2025 and 2024, the Organization granted SCAC $1,205,983 and $3,159,541, respectively. These grants were generated from federal and state grants.

NOTE 11 – Commitments and Contingencies

Construction Services Agreement (ESB Design & Build)

The Organization entered into an agreement with a design and build contractor for the construction of a multi-purpose building. The total contract price, as amended, for construction services is $11,364,107 and is subject to additions and deductions as defined by the agreement. Through June 30, 2025, related contractor fees incurred totaled $9,683,015 and are included in construction in progress within capital assets.

Contingencies

The Organization participates in a number of federal and state grant programs that are subject to compliance audits. Assessments from such audits, if any, are recorded when the amounts of such assessments are reasonably determinable. A significant reduction in the level of support from these programs could have a material effect on the programs and activities of the Organization. Certain governmental contracts are also subject to termination for convenience clauses. The Organization has received no such termination or audit assessment notices.

NOTE 12 – Concentrations of Credit Risk

For the years ended June 30, 2025 and 2024, legislative appropriations from the Nation accounted for 16% and 19%, respectively, of the Organization's total revenue and support. In addition, a significant portion of the Organization's total revenue and support is derived from U.S. government and state grants.

The Organization also derives a significant amount of its revenue and support from government grants for various programs. At times, grants for particular programs may constitute a concentration as defined by U.S. GAAP. As of June 30, 2025 and 2024, government grants receivable comprised 94% and 98% of total receivables, respectively. For the years ended June 30, 2025 and 2024, government grants revenue accounted for approximately 74% and 71%, respectively, of total revenue and support.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees of
Tohono O'odham Community College

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Tohono O'odham Community College (the Organization), which comprise the statement of financial position as of June 30, 2025 and the related statements of activities, expenses by function and nature, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated [REPORT DATE].

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

PRELIMINARY DRAFT
Subject to Change
For Management Review Only

Long Beach, California
[REPORT DATE]

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Trustees of
Tohono O'odham Community College

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Tohono O'odham Community College's (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2025. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, 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 Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

PRELIMINARY DRAFT
Subject to Change
For Management Review Only

Long Beach, California
[REPORT DATE]

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

TOHONO O'ODHAM COMMUNITY COLLEGE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor / Pass-Through Grantor / Program Title	Federal Assistance Listing	Pass-Through / Agency Number	Federal Expeditures	Passed-Through to Subrecipients
U.S. Department Of Agriculture				
Tribal Colleges Education Equity Grants	10.221	2022-38460-38045	$ 127,281	$ -
Tribal Colleges Education Equity Grants	10.221	2018-38421-28483	16,781	-
Subtotal for No. 10.221			144,062	-
Tribal Colleges Endowment Program	10.222	2022-38423-06934	92,740	-
Agriculture and Food Research Initiative (AFRI)	10.310	2024-67002-42822	7,518	-
Tribal Colleges Extension Programs	10.517	2022-47003-38391	331,480	-
Community Facilities Loans and Grants (cluster)	10.766		161,430	-
Total for U.S. Department of Agriculture			737,230	-
U.S. Department Of Commerce				
Connecting Minority Communities Pilot Program	11.028	04-09-C13027	640,174	-
U.S. Department of Interior				
Indian Self-Determination Contract Support	15.024	A04AAV00020	14,896	-
Indian Adult Education	15.026	A04AV00020	49,508	-
Assist. to Tribally Controlled Comm. Colleges and Univer.	15.027		337,241	-
COVID-19: Assist. to Tribally Controlled Comm. Colleges and Univer.	15.027	A19AP00112	660,886	-
Assist. to Tribally Controlled Comm. Colleges and Univer.	15.027	A19AP00112	6,991,764	1,205,983
Subtotal for No. 15.027			7,989,891	1,205,983
Tribally Controlled Community College Endowments	15.028		103,953	-
Total for U.S. Department of Interior			8,158,248	1,205,983
National Science Foundation				
STEM Education	47.076	NSF 1759092	569,980	-
Education and Human Resources	47.076	2231194	571,912	-
Total for No. 47.076 and National Science Foundation			1,141,892	-
U.S. Department of Education				
Federal Supplemental Educational Opportunity Grants	84.007		20,000	-
Federal Pell Grant Program	84.063	P063P125518	2,586,298	-
Subtotal for Student Financial Aid Cluster			2,606,298	-
Higher Education Institutional Aid	84.031T	P031T220028	6,372,303	-
Higher Education Institutional Aid	84.031D	P031D200028	3,795,244	-
Subtotal for No. 84.031			10,167,547	-
COVID -19: Education Stabilization Fund	84.425K	P425K200041	93,761	-
Total for U.S. Department of Education			12,867,606	-
U.S. Department of Health and Human Services				
Promote the Survival and Continuing Vitality of Native American Languages	93.587	90XN0151	8,221	-
Native American Programs	93.612	90NA8339	(15)	-
Total for U.S. Department of Health and Human Services			8,206	-
Total Expenditures of Federal Awards			**$ 23,553,356**	**$ 1,205,983**

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

TOHONO O'ODHAM COMMUNITY COLLEGE

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

NOTE 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Tohono O'odham Community College (the Organization) under programs of the federal government for the year ended June 30, 2025. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2 – Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – Endowment

The Organization has $103,953 of restricted endowment funds as of June 30, 2025. 2 CFR Part 200.502(e) states the cumulative balance of federal awards for endowment funds that are federally restricted are considered federal awards expended in each audit period in which the funds are still restricted. Given this, $103,953 is considered expended and is shown on the SEFA under assistance listing number 15.028, Tribally Controlled Community Colleges Endowments.

NOTE 4 – Indirect Cost Rate

The Organization has elected not to use the de minimis indirect cost rate allowed under the Uniform Guidance.

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

TOHONO O'ODHAM COMMUNITY COLLEGE

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

The independent auditors' report expresses an unmodified opinion on whether the financial statements of the Organization were prepared in accordance with generally accepted accounting principles.

Internal control over financial reporting

Material weakness(es) identified? – No

Significant deficiencies identified? – None reported

Noncompliance material to financial statements noted? – No

Federal Awards

Internal control over major programs

Material weakness(es) identified? – No

Significant deficiencies identified? – No

Type of auditors' report issued on compliance for major programs? – Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? – Yes

Identification of major programs: #84.031D/#84.031T Higher Education Institutional Aid, #84.063 Student Financial Assistance Cluster

Dollar threshold used to distinguish between Type A and Type B programs was $750,000.

Auditee qualified as low-risk auditee? – No

PRELIMINARY DRAFT STAMP
Subject to Change
For Management Review Only

TOHONO O'ODHAM COMMUNITY COLLEGE

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

January 2026

Monthly Report

Fiscal Year-End June 30, 2026

REPORT CONTENTS

Memo 2
Board of Trustees Interoffice Memorandum 4
Statements of Financial Position 5
Statements of Activities - Budget and Actual 7
Unrestricted Expenses and Budget by Department 8
Restricted and Unrestricted Expenses: Budget by Project 16
Restricted and Unrestricted Expenses: Budget by Project Summary by Source 29
Statement of Cash Flows 31

Prepared By: Nicole Ramer, YPTC
on February 9, 2026

Note: Data is sourced from Jenzabar and the board approved budget.

EXECUTIVE SUMMARY

Tohono O'odham Community College (TOCC) continues to demonstrate strong financial health and resilience, amid ongoing political uncertainty.

As of January, unrestricted expenses continued below budget year-to-date, with 49% of the annual budget still available compared to the 42% target. This reflects strong financial stewardship across departments, aided by unfilled budgeted positions.

Please note: Fall term tuition has been recorded but not yet waived for tribally enrolled students. Once tuition waivers are applied, both student accounts receivable and tuition revenue will decrease accordingly.

Grant closing entries have been completed for four grants and are noted below. Three additional grants previously moved to the inactive section have also been closed as of January.

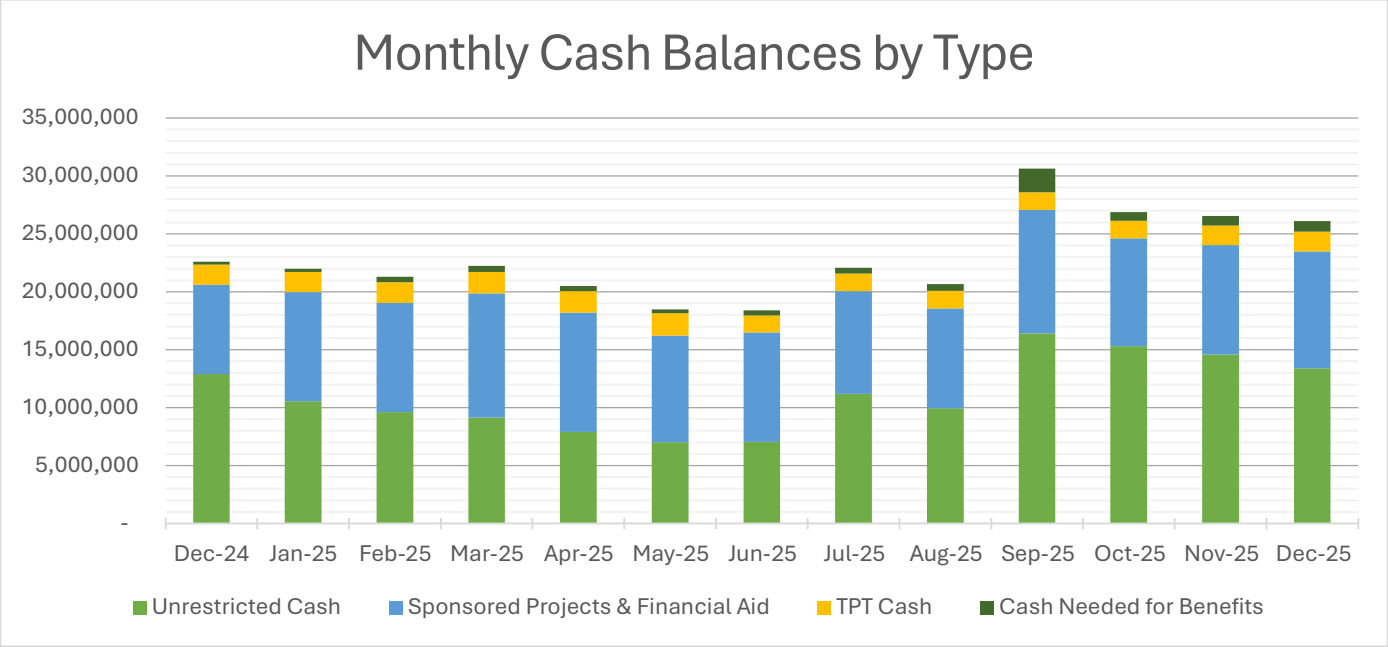
Expenses to be moved between grants in the apprenticeship program have been identified but are not yet recorded. These reclasses are expected to close out both BIA 93-638 – Occupational Training TCCU (1301) and BIA 93-638 – Occupational Training TCCU (1302).

FINANCIAL HIGHLIGHTS

Cashflow: The chart below breaks down the total cash balance for the last 13 months by the following categories:

- Cash Needed for Benefits –the outstanding balance payable to TON which represents 12 months of benefits. The last month invoiced by the Nation is October 2025. October was the effective date of the new insurance policy year, and the results of the open enrollment have been used for the January benefits expense accrual.
- TPT Cash – restricted cash for AZ TPT State Construction Needs Funding (20-1400).
- Sponsored Projects & Financial Aid – restricted cash for net grant activities.
- Unrestricted Cash – the total cash balance less the amounts detailed above.

With unrestricted expenses averaging $1.059M per month this fiscal year, the current unrestricted cash balance can cover approximately 12 months of expenses. This is expected to decline over the remainder of the school year.



FINANCIAL HIGHLIGHTS *continued*

Sponsored Projects & Financial Aid:

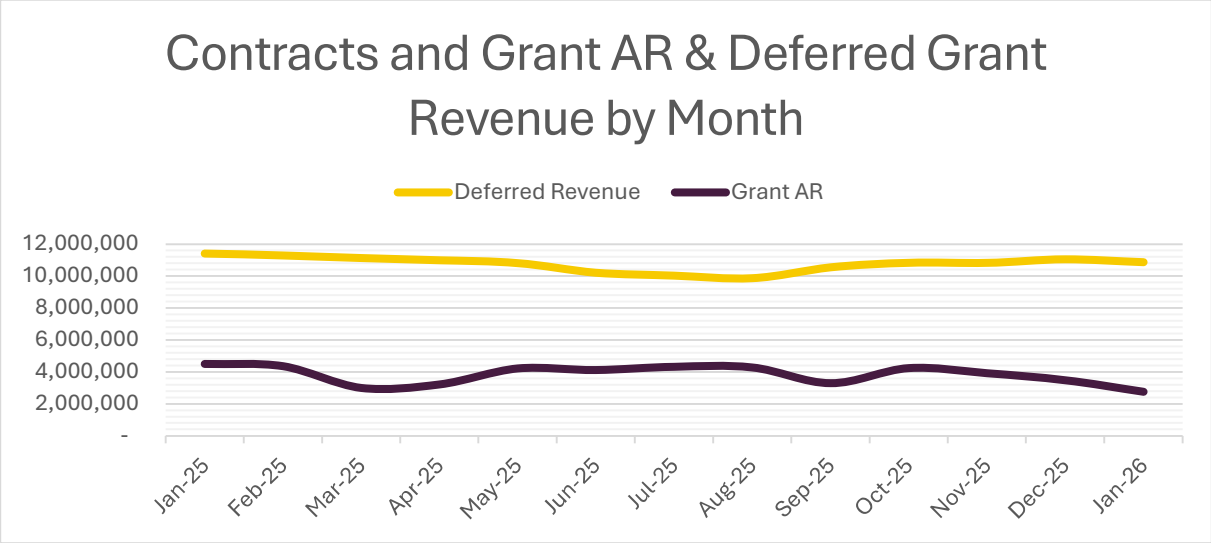
The graph below shows the trend of both deferred revenue and grant accounts receivable over the last 13 months. The deferred revenue will decrease as restricted funds have been spent. Grant AR will decrease as drawdowns are processed and rise with new expenditures.

Grant AR decreased from December after a drawdown of $813K for Pell Grants (8030). Most of the deferred revenue balance remains concentrated in three grants: AZ TPT State Construction Needs Funding (1400), American Rescue Plan Fund (ARP) BIE PL 117-2 (1680) and Ed Stabilization Fund Covid 19 Assistance (8021).

In addition to the grant funds, $362K was received from AICF for direct and general scholarships for students.

The following grants have been closed and will be moved to the inactive section for the February report:

- AICF Indigenous Early Childhood Education (1224)
- AICF Faculty Professional Development (1231)
- NAAF Horseshoeing Program (1414)
- TO Gaming Back to Campus Daily Meals and Archery Range (1716)



RECOMMENDATIONS / UPDATES

- A review of the grant drawdown and reporting process is recommended. A meeting will be scheduled with Sponsored Projects staff to gather requirements for a reporting template and to improve indirect cost calculations, including consultant expense methodology.
- The salaries & benefits % of total expenses calculation at the end of the Unrestricted Expenses and Budget by Department now excludes the expense for the share of BIE funding distributed to San Carlos Apache College. The year-to-date percentage of 68% is lower than budgeted due to open positions included in the budget that have not yet been filled.
- A draft audit report has been received from Windes for the fiscal year ending June 30, 2025. A final report is expected within the coming days.
- The savings account earned $47K in interest in January.

INTEROFFICE MEMORANDUM

TO: **Board of Trustees, Tohono O'odham Community College**
FROM: **Finance Department**
DATE **2/19/2026**
AGENDA ITEM: **Monthly Financial Reports For January 31, 2026**

EXECUTIVE SUMMARY

Enclosed are the financial reports for January 2026, and detailed budget reports by department.
The format was prepared and "Intended For Internal Management Use Only".
For the month ending January 31, 2026, as follows:

Bank of America - operating account		$ 2,082,761
Bank of America - operating savings account		22,400,257
Bank of America - TPT construction needs		1,758,450
Bank of America - secondary checking		6,550
Bookstore cash		(318)
Petty cash		100
Cash and cash equivalents in all accounts		$ 26,247,801
Investments:		
Wells Fargo Investments - building and operating reserves		$ 2,162,805
Community Foundation of Southern Arizona - endowment		495,222
Investment total		$ 2,658,027
Other Assets		
Student accounts receivable, net	1,357,253	
Contracts and grants receivable	2,752,629	
Bookstore inventory	379,524	
Prepaid expenses	259,394	
Right of use assets, net	235,326	
Land, buildings and equipment (net of depreciation)	20,805,331	
		$ 25,789,455
Total Assets		$ 54,695,283

Recommendation: The President recommends the Board of Trustees accept the financial report for the month ended January 31, 2026.

Operating Ending Cash Balance for January 31, 2026

Bank of America - operating account	$ 2,082,761
Bank of America - operating savings account	22,400,257
Less: Restricted Sponsored Projects Net Activity	(10,656,699)
Less: Restricted Student Financial Aid Net Activity	(271,565)
Less: Estimated cash needed for accrued benefits payment to TON	(1,044,992)
Ending Operating Cash Balance as of January 31, 2026	$ 12,509,762
Ending Operating Cash Balance as of January 31, 2025	$ 10,539,350

Tohono O'odham Community College
Statements of Financial Position
As of January 31, 2026, December 31, 2025, and June 30, 2025 (Unaudited)
(Intended for Internal Management Purposes Only)

Assets	(Unaudited) January 2026	(Unaudited) December 2025	(Unaudited) June 2025
Bank of America - operating account	$ 2,082,761	$ 1,932,993	$ 16,899,615
Bank of America - operating savings account	22,400,257	22,349,007	-
Bank of America - TPT construction needs	1,758,450	1,719,661	1,488,113
Bank of America - secondary checking	6,550	6,550	6,550
Bookstore cash	(318)	(2,478)	1,266
Petty cash	100	100	100
* Student accounts receivable, net	1,357,253	1,131,755	276,053
Contracts and grants receivable	2,752,629	3,490,609	4,130,812
Bookstore inventory	379,524	367,182	302,126
Prepaid expenses	259,394	259,394	176,184
Wells Fargo Investments - building and operating reserves	2,162,805	2,162,805	2,075,467
Community Foundation of Southern Arizona - endowment	495,222	495,222	475,157
Right of use assets, net	235,326	235,326	235,326
* Land, buildings and equipment, net	20,805,331	21,053,647	21,301,963
Total Assets	**$ 54,695,283**	**$ 55,201,774**	**$ 47,368,732**
Liabilities and Net Assets			
Accounts payable	$ 162,916	$ 272,866	$ 482,241
Salary related payable	1,585,840	1,560,402	1,057,807
Deposits/funds held for others	29,870	29,870	29,870
Other payables and accrued expenses	280,771	291,738	376,710
Right of use liabilities	250,155	250,155	250,155
Deferred grant revenue	10,882,466	11,055,154	10,222,439
Total Liabilities	**$ 13,192,017**	**$ 13,460,185**	**$ 12,419,222**
Net Assets:			
Unrestricted:			
Designated by the board of trustees	$ 1,818,011	$ 1,818,011	$ 1,818,011
Designated endowment CFSA	210,340	210,340	210,340
Expended for property and equipment	8,638,796	8,638,796	8,638,796
Designated for operating budget plus grants	28,174,707	29,006,547	21,621,855
Unrestricted Net Assets	38,841,854	39,673,694	32,289,002
Temporarily restricted:	2,661,412	2,067,895	2,660,508
Restricted Net Assets	2,661,412	2,067,895	2,660,508
Total Net Assets	**$ 41,503,266**	**$ 41,741,589**	**$ 34,949,510**
Total Liabilities and Net Assets	**$ 54,695,283**	**$ 55,201,774**	**$ 47,368,732**

*Recap #1

* Recap Explained of Net Students Accounts Receivable	January 2026	December 2025	June 2025
Accounts receivable	$ 1,533,924	$ 1,308,426	$ 452,724
Allowance for bad debt	(176,671)	(176,671)	(176,671)
* Student accounts receivable, net	$ 1,357,253	$ 1,131,755	$ 276,053

*Recap #2

* Recap Explained of Net Fixed Assets	January 2026	December 2025	June 2025
Land, buildings & equipment	$ 32,615,283	$ 32,615,283	$ 32,615,283
Accumulated depreciation	(11,809,952)	(11,561,635)	(11,313,319)
* Land, buildings and equipment, net	$ 20,805,331	$ 21,053,647	$ 21,301,963

TOHONO O'ODHAM COMMUNITY COLLEGE

Unrestricted Budget Activity

For the Seven Months Ended January 31, 2026

Tohono O'odham Community College
Statements of Activities - Budget and Actual
For the Seven Months Ended January 31, 2026
(Intended for Internal Management Purposes Only)

UNRESTRICTED OPERATING BUDGET	Year-to-Date Actual	2026 Annual Budget	Remaining Budget	Remaining %
Unrestricted revenues:				
Tuition and fees	$ 705,459	$ 124,000	$ 581,459	469%
Student housing	-	82,000	(82,000)	-100%
Legislative contribution - Tohono O'odham Nation	5,096,045	5,096,045	-	0%
Tribal Community College Act	8,122,757	7,000,000	1,122,757	16%
Indirect costs recovered on restricted federal grants	138,116	700,000	(561,884)	-80%
Unrestricted gifts and donations	6,091	75,000	(68,909)	-92%
Bookstore sales	47,073	159,000	(111,927)	-70%
Miscellaneous income	23,742	11,000	12,742	116%
Total Unrestricted Revenues	$ 14,139,283	$ 13,247,045	$ 892,238	7%
Unrestricted expenses:				
Educational program services:				
Instruction	$ 1,686,462	$ 3,426,795	$ 1,740,333	51%
Student services	698,851	1,510,119	811,268	54%
Auxiliary enterprises	269,136	550,700	281,564	51%
Supporting services:				
Academic support	338,459	705,772	367,313	52%
Institutional support without depreciation and bad debt	1,819,996	3,662,077	1,842,081	50%
Operations and maintenance	621,384	1,423,491	802,107	56%
Sustainability and solar	69,922	314,308	244,386	78%
Student life	355,661	728,027	372,366	51%
San Carlos	1,374,782	1,447,639	72,857	5%
Culinary arts program	1,112	93,000	91,888	99%
Tohono Kosin	93,166	294,224	201,058	68%
S-Ki:kig Maşcama Ki: Many Houses - Phx	85,039	284,557	199,518	70%
Grant match (1117/1526)	-	62,629	62,629	100%
Total Unrestricted expenses	$ 7,413,970	$ 14,503,338	$ 7,089,368	49%
Unrestricted operating change in net assets	$ 6,725,312	$ (1,256,293)	$ 7,981,605	
Other unrestricted revenues and expenses:				
Unrestricted special projects revenue	$ 100,000			
Unrestricted special projects expenses	13,247			
Unrestricted special projects change in net assets	86,753			
Interest Income	130,017			
Endowment income net of fees	20,065			
Investment income net of fees	87,338			
Total other income	237,420			
Depreciation	496,633			
Total other unrestricted revenue and expenses	(172,460)			
Restricted change in net assets	903			
Total change in net assets	$ 6,553,756			
FY25 Unspent funds to rollover to FY26				
Sustainability and solar		131,354		
Tohono Kosin		253,853		
Total FY25 Unspent Funds to Rollover		385,207		
Budgeted unrestricted operating change in net assets Including rollover funds		(871,086)		

Note: All data is sourced from Jenzabar

Tohono O'odham Community College

Unrestricted Expenses and Budget by Department
For the Seven Months Ended January 31, 2026
(Intended for Internal Management Purposes Only)

Note: Remaining Budget Target for Operational expenses is: 42%	Year-to-Date Actual	2026 Annual Budget	Remaining Budget	Remaining %
INSTRUCTION				
Instruction - 1100				
Compensation	$ 1,267,061	$ 2,549,763	$ 1,282,702	50%
Employee related expenses	253,020	503,338	250,318	50%
Commuter allowance	5,635	1,854	(3,781)	-204%
Consultant fees	22,837	17,650	(5,187)	-29%
Education supplies	-	5,000	5,000	100%
Furniture & fixtures	-	10,000	10,000	100%
Meeting expense	9,853	5,000	(4,853)	-97%
Mileage	474	1,500	1,026	68%
Office supplies	-	2,500	2,500	100%
Art Program Supplies	21,764	-	(21,764)	
Registrations	450	4,000	3,550	89%
Stipends	-	10,350	10,350	100%
Subscriptions/periodicals	-	1,000	1,000	100%
Travel & training	3,111	25,000	21,889	88%
	$ 1,584,206	$ 3,136,955	$ 1,552,749	49%
Work Force Comm Development - 1500				
Compensation	$ 76,864	$ 133,167	$ 56,303	42%
Employee related expenses	16,749	30,569	13,820	45%
Advertising & promotion	58	1,500	1,442	96%
Commuter allowance	1,066	1,854	788	42%
Consultant fees	-	2,000	2,000	100%
Education supplies	-	3,000	3,000	100%
Guest speakers/honorariums	1,000	3,000	2,000	67%
Meeting expense	-	2,000	2,000	100%
Office supplies	142	500	358	72%
Office Equipment	1,648	2,000	352	18%
Other office supplies	411	800	389	49%
Stipends	250	-	(250)	
Registrations	-	2,000	2,000	100%
Travel & training	-	6,000	6,000	100%
	$ 98,188	$ 188,390	$ 90,202	48%
ABE-GED - 1800				
Compensation	$ -	$ 60,000	$ 60,000	100%
Employee related expenses	-	19,050	19,050	100%
Awards & gifts	6	-	(6)	
Education supplies	3,204	8,000	4,796	60%
Meeting expense	858	6,000	5,142	86%
Memberships	-	400	400	100%
Other office supplies	-	1,000	1,000	100%
Printing	-	1,000	1,000	100%
Registrations	-	2,000	2,000	100%
Travel & training	-	4,000	4,000	100%
	$ 4,068	$ 101,450	$ 97,382	96%
TOTAL INSTRUCTION	$ 1,686,462	$ 3,426,795	$ 1,740,333	51%

Tohono O'odham Community College

Unrestricted Expenses and Budget by Department
For the Seven Months Ended January 31, 2026
(Intended for Internal Management Purposes Only)

Note: Remaining Budget Target for Operational expenses is:	42%	Year-to-Date Actual	2026 Annual Budget	Remaining Budget	Remaining %
STUDENT SERVICES					
Student Services - 5100					
Compensation		$ 361,224	$ 707,623	$ 346,399	49%
Employee related expenses		103,742	203,676	99,934	49%
Comm/student events		4,887	15,000	10,113	67%
Commuter allowance		2,132	3,708	1,576	42%
Consultant fees		6,300	10,000	3,700	37%
Education supplies		880	500	(380)	-76%
Furniture & fixtures		-	3,000	3,000	100%
Graduation		-	18,000	18,000	100%
Meeting expense		138	2,000	1,862	93%
Memberships		-	2,000	2,000	100%
Mileage		640	750	110	15%
Printing		-	4,000	4,000	100%
Other office Supplies		-	3,000	3,000	100%
Promotional		-	6,000	6,000	100%
Recruiting		6,660	22,000	15,340	70%
Registrations		929	9,000	8,071	90%
Travel & training		3,786	20,000	16,214	81%
		$ 491,319	$ 1,030,257	$ 538,938	52%
Financial Aid Office - 5200					
Compensation		$ 90,632	$ 195,902	$ 105,270	54%
Employee related expenses		23,693	57,802	34,109	59%
Memberships		-	1,000	1,000	100%
Office supplies		-	500	500	100%
Program supplies		-	1,000	1,000	100%
Registrations		-	3,500	3,500	100%
Travel & training		1,055	15,000	13,945	93%
		$ 115,379	$ 274,704	$ 159,325	58%
Residence Life - 5400					
Compensation		$ 55,062	$ 133,907	$ 78,845	59%
Employee related expenses		21,218	18,351	(2,867)	-16%
Advertising		-	1,500	1,500	100%
Community/student events		1,679	6,000	4,321	72%
Custodial expenses		5,288	9,000	3,712	41%
Furniture & fixtures		-	10,000	10,000	100%
Meeting expense		413	1,000	587	59%
Memberships		-	500	500	100%
Mileage		-	1,200	1,200	100%
Office supplies		148	200	52	26%
Program Supplies		-	1,500	1,500	100%
Registration expenses		-	1,500	1,500	100%
Stipends		8,125	10,500	2,375	23%
Subscriptions/periodicals		-	4,000	4,000	100%
Travel & training		221	5,000	4,779	96%
		$ 92,153	$ 204,158	$ 112,005	55%
Student Clubs - 1410					
Office supplies		$ -	$ 400	$ 400	100%
Meeting expense		-	600	600	100%
		$ -	$ 1,000	$ 1,000	100%
TOTAL STUDENT SERVICES		$ 698,851	$ 1,510,119	$ 811,268	54%

Tohono O'odham Community College

Unrestricted Expenses and Budget by Department
For the Seven Months Ended January 31, 2026
(Intended for Internal Management Purposes Only)

Note: Remaining Budget Target for Operational expenses is: 42%	Year-to-Date Actual	2026 Annual Budget	Remaining Budget	Remaining %
AUXILIARY ENTERPRISES				
Athletics - 5300				
Compensation	$ 52,466	$ 102,458	$ 49,992	49%
Employee related expenses	18,788	41,549	22,761	55%
Advertising & promotion	3,620	10,000	6,380	64%
Archery expense	1,723	6,000	4,277	71%
Consultant fees	9,050	20,500	11,450	56%
Contracts/subcontracts	35,067	60,000	24,933	42%
Meals	7,144	-	(7,144)	
Memberships	15,848	14,000	(1,848)	-13%
Mileage	-	4,500	4,500	100%
Office supplies	1,806	2,500	694	28%
On travel medical	756	1,000	244	24%
Printing	1,269	-	(1,269)	
Program supplies	14,637	25,000	10,363	41%
Recruiting expense	-	2,500	2,500	100%
Travel	5,101	5,000	(101)	-2%
Uniform/retail purchases	19,886	20,000	114	1%
	$ 187,161	$ 315,007	$ 127,846	41%
Bookstore - 9100				
Compensation	$ 59,113	$ 98,479	$ 39,366	40%
Employee related expenses	18,887	32,214	13,327	41%
Cost of goods sold-retail	-	67,000	67,000	100%
Office supplies	2,825	8,000	5,175	65%
Promotional	1,150	30,000	28,850	96%
	$ 81,975	$ 235,693	$ 153,718	65%
TOTAL AUXILIARY ENTERPRISES	$ 269,136	$ 550,700	$ 281,564	51%
ACADEMIC SUPPORT				
Academic Support - 1200				
Compensation	$ 135,594	$ 284,477	$ 148,883	52%
Employee related expenses	33,371	71,960	38,589	54%
Community student events	396	7,500	7,104	95%
Consultant fees	200	5,000	4,800	96%
Contracts/subcontracts	-	7,000	7,000	100%
Meeting expense	200	2,500	2,300	92%
Memberships	-	2,000	2,000	100%
Mileage	145	-	(145)	
Office supplies	690	2,000	1,310	66%
Program supplies	-	2,000	2,000	100%
Promotional	-	500	500	100%
Registrations	-	2,000	2,000	100%
Stipends	250	-	(250)	
Travel & training	2,699	8,000	5,301	66%
	$ 173,545	$ 394,937	$ 221,392	56%

Tohono O'odham Community College

Unrestricted Expenses and Budget by Department
For the Seven Months Ended January 31, 2026
(Intended for Internal Management Purposes Only)

Note: Remaining Budget Target for Operational expenses is:	42%	Year-to-Date Actual	2026 Annual Budget	Remaining Budget	Remaining %
Library - 4130					
Compensation		$ 98,546	$ 175,795	$ 77,249	44%
Employee related expenses		35,281	59,376	24,095	41%
Commuter allowance		962	1,854	892	48%
Consultant fees		6,400	18,600	12,200	66%
Contracts/subcontracts		7,682	10,000	2,318	23%
Education supplies		-	3,000	3,000	100%
Library collection		470	5,000	4,530	91%
Meeting expenses		-	400	400	100%
Memberships		-	160	160	100%
Office equipment		1,489	7,000	5,511	79%
Other office supplies		429	1,000	571	57%
Program supplies		-	500	500	100%
Promotional		-	500	500	100%
Registrations		-	150	150	100%
Subscriptions/periodicals		12,831	25,000	12,169	49%
Travel & training		824	2,500	1,676	67%
		$ 164,915	$ 310,835	$ 145,920	47%
TOTAL ACADEMIC SUPPORT		$ 338,459	$ 705,772	$ 367,313	52%
INSTITUTIONAL SUPPORT					
President's Office - 6100					
Compensation		$ 150,048	$ 340,208	$ 190,160	56%
Employee related expenses		33,265	82,838	49,573	60%
Car allowance		5,407	7,416	2,009	27%
Meeting expense		1,819	1,500	(319)	-21%
Mileage		-	500	500	100%
Office supplies		140	500	360	72%
Registrations		425	2,500	2,075	83%
Student related travel		237	1,000	763	76%
Travel & training		7,908	15,000	7,092	47%
		$ 199,250	$ 451,462	$ 252,212	56%
Himdag - 6150					
Community/student events		$ 12,318	$ 20,400	$ 8,082	40%
Employee Related Benefits		$ 57	$ -	$ (57)	
Meeting Expense		6,049	-	(6,049)	
Promotional		-	2,000	2,000	100%
Stipends		-	7,000	7,000	100%
		$ 18,424	$ 29,400	$ 10,976	37%
Board of Trustees - 6190					
Communications		$ 412	$ 1,000	$ 588	59%
Meeting expenses		6,327	7,000	673	10%
Mileage		1,975	4,000	2,025	51%
Travel & training		3,682	4,500	818	18%
Trustee fees		11,055	12,500	1,445	12%
		$ 23,451	$ 29,000	$ 5,549	19%

Tohono O'odham Community College

Unrestricted Expenses and Budget by Department
For the Seven Months Ended January 31, 2026
(Intended for Internal Management Purposes Only)

Note: Remaining Budget Target for Operational expenses is: 42%	Year-to-Date Actual	2026 Annual Budget	Remaining Budget	Remaining %
Institutional Effectiveness - 1300				
Compensation	$ 41,936	$ 126,809	$ 84,873	67%
Employee related expenses	10,983	37,263	26,280	71%
Mileage	-	200	200	100%
Registrations	-	600	600	100%
Travel & training	-	5,000	5,000	100%
	$ 52,919	$ 169,872	$ 116,953	69%
Administration & Finance - 6200				
Compensation	$ 158,990	$ 509,096	$ 350,106	69%
Employee related expenses	46,347	155,652	109,305	70%
Auditing	46,000	80,000	34,000	43%
Bank charges	4,724	2,500	(2,224)	-89%
Commuter allowance	1,066	1,854	788	42%
Contracts/subcontracts	109,597	324,000	214,403	66%
Meeting expenses	325	400	75	19%
Mileage	-	100	100	100%
Office supplies	1,416	4,500	3,084	69%
Registrations	-	250	250	100%
Travel & training	-	1,000	1,000	100%
	$ 368,464	$ 1,079,352	$ 710,888	66%
General Support Services - 6300				
Benefits unemployment	$ 585	$ 6,000	$ 5,415	90%
Advertising & Promotion	37,500	-	(37,500)	
Employee tuition waivers	-	6,810	6,810	100%
Insurance	155,476	250,000	94,524	38%
Legal fees	14,875	35,000	20,125	58%
Meeting expenses	12,186	8,000	(4,186)	-52%
Memberships	12,825	41,600	28,775	69%
Postage & delivery	1,931	25,000	23,069	92%
Promotional	18,524	3,500	(15,024)	-429%
Subscriptions & periodicals	2,778	5,000	2,223	44%
Travel & training	540	6,400	5,860	92%
	$ 257,220	$ 387,310	$ 130,090	34%
IT - 6350				
Compensation	$ 44,830	$ 139,151	$ 94,321	68%
Employee related expenses	11,430	39,816	28,386	71%
Communications	71,024	168,000	96,976	58%
Computer related items	304,220	290,000	(14,220)	-5%
Consultant fees & expenses	90,784	144,000	53,216	37%
Contracts/subcontracts	75,716	183,000	107,284	59%
Licenses & fees	154,931	235,000	80,069	34%
Machine equip repairs & service	14,208	25,000	10,792	43%
Meeting expense	-	500	500	100%
Memberships	77	1,177	1,100	93%
Office equipment	-	40,000	40,000	100%
Office supplies	-	1,500	1,500	100%
Other equipment & tools	6,361	5,000	(1,361)	-27%
Registrations	-	6,000	6,000	100%
Travel & training	-	8,000	8,000	100%
	$ 773,581	$ 1,286,144	$ 512,563	40%

Tohono O'odham Community College

Unrestricted Expenses and Budget by Department
For the Seven Months Ended January 31, 2026
(Intended for Internal Management Purposes Only)

Note: Remaining Budget Target for Operational expenses is: 42%	Year-to-Date Actual	2026 Annual Budget	Remaining Budget	Remaining %
Human Resources - 6700				
Compensation	$ 24,110	$ 157,272	$ 133,162	85%
Employee related expenses	9,128	45,961	36,833	80%
Advertising	1,940	6,000	4,060	68%
Commuter allowance	-	1,854	1,854	100%
Memberships	-	500	500	100%
Meeting expense	-	500	500	100%
Office supplies	-	360	360	100%
Other professional fees	91,508	4,990	(86,518)	-1734%
Recruiting	-	1,800	1,800	100%
Registrations	-	3,300	3,300	100%
Travel & training	-	7,000	7,000	100%
	$ 126,686	$ 229,537	$ 102,851	45%
TOTAL INSTITUTIONAL SUPPORT	$ 1,819,996	$ 3,662,077	$ 1,842,081	50%
OPERATIONS AND MAINTENANCE - 7100				
Compensation	$ 245,210	$ 546,018	$ 300,808	55%
Employee related expenses	70,413	163,119	92,706	57%
Auto expenses	805	20,000	19,195	96%
Building rent	117,991	180,000	62,009	34%
Commuter allowance	1,066	1,854	788	42%
Contracts/subcontracts	41,880	128,000	86,120	67%
Custodial expense	19,446	45,500	26,054	57%
Office supplies	64	2,000	1,936	97%
Travel & training	-	2,000	2,000	100%
Utilities	16,453	200,000	183,547	92%
Vehicle & building repair & maintenance	11,299	25,000	13,701	55%
Vehicle rental	96,758	110,000	13,242	12%
TOTAL OPERATIONS AND MAINTENANCE	$ 621,384	$ 1,423,491	$ 802,107	56%
SUSTAINABILITY - 5160				
Compensation	$ 51,336	$ 145,316	$ 93,980	65%
Employee related expenses	17,900	38,790	20,890	54%
Commuter allowance	685	1,854	1,169	63%
Meeting expense	-	1,000	1,000	100%
Mileage	-	600	600	100%
Office equipment	-	500	500	100%
Office supplies	-	1,000	1,000	100%
Registrations	-	1,000	1,000	100%
Travel & training	-	2,000	2,000	100%
TOTAL SUSTAINABILITY	$ 69,922	$ 192,060	$ 122,138	64%
Solar Program (5161)				
Compensation	$ -	$ 75,000	$ 75,000	100%
Employee related expenses	-	20,948	20,948	100%
Consultants	-	6,000	6,000	100%
Education supplies	-	10,000	10,000	100%
Guest speakers	-	1,000	1,000	100%
Machine equipment repairs	-	1,000	1,000	100%
Meeting expense	-	1,000	1,000	100%
Memberships	-	800	800	100%
Mileage	-	1,500	1,500	100%
Office equipment	-	500	500	100%
Other office supplies	-	500	500	100%
Registrations	-	1,000	1,000	100%
Travel & training	-	3,000	3,000	100%
TOTAL SOLAR	$ -	$ 122,248	$ 122,248	100%
TOTAL SUSTAINABILITY AND SOLAR	$ 69,922	$ 314,308	$ 244,386	78%

Tohono O'odham Community College

Unrestricted Expenses and Budget by Department
For the Seven Months Ended January 31, 2026
(Intended for Internal Management Purposes Only)

Note: Remaining Budget Target for Operational expenses is: 42%	Year-to-Date Actual	2026 Annual Budget	Remaining Budget	Remaining %
STUDENT LIFE - 5150				
Compensation	$ 285,637	$ 556,183	$ 270,546	49%
Employee related expenses	67,611	153,990	86,379	56%
Community & student events	829	1,000	171	17%
Commuter allowance	1,066	1,854	788	42%
Contracts/subcontracts	342	1,500	1,158	77%
Meeting expense	-	400	400	100%
Office supplies	-	600	600	100%
Program supplies	175	5,000	4,825	97%
Registrations	-	1,500	1,500	100%
Travel & training	-	6,000	6,000	100%
TOTAL STUDENT LIFE	$ 355,661	$ 728,027	$ 372,366	51%
SAN CARLOS - 6900				
Cost of goods sold	$ -	$ 90,000	$ 90,000	100%
ISC BIE annual funds	1,374,782	1,300,000	(74,782)	-6%
Tuition & fees	-	57,639	57,639	100%
TOTAL SAN CARLOS	$ 1,374,782	$ 1,447,639	$ 72,857	5%
CULINARY ARTS PROGRAM - 1498				
Compensation	$ -	$ 60,000	$ 60,000	100%
Employee related expenses	-	19,050	19,050	100%
Education supplies	-	5,250	5,250	100%
Equipment	-	5,000	5,000	100%
Guest speakers/honorariums	-	500	500	100%
Mileage	-	1,500	1,500	100%
Office supplies	1,112	-	(1,112)	
Printing	-	200	200	100%
Registrations	-	500	500	100%
Travel & training	-	1,000	1,000	100%
TOTAL CULINARY ARTS PROGRAM	$ 1,112	$ 93,000	$ 91,888	99%
TOHONO KOSIN				
Compensation	$ 51,354	$ 161,093	$ 109,739	68%
Employee related expenses	12,986	42,231	29,245	69%
Cleaning supplies	-	2,000	2,000	100%
Contracts/subcontracts	-	8,000	8,000	100%
Equipment	25,597	10,000	(15,597)	-156%
Food Purchases	1,517	30,000	28,483	95%
Licenses & fees	-	1,000	1,000	100%
Mach/equip repairs	-	6,000	6,000	100%
Mileage	-	500	500	100%
Office equipment	-	1,000	1,000	100%
Other office supplies	-	1,000	1,000	100%
Program supplies	1,714	30,000	28,286	94%
Registrations	-	400	400	100%
Travel & training	-	1,000	1,000	100%
TOTAL TOHONO KOSIN	$ 93,166	$ 294,224	$ 201,058	68%

Tohono O'odham Community College

Unrestricted Expenses and Budget by Department
For the Seven Months Ended January 31, 2026
(Intended for Internal Management Purposes Only)

Note: Remaining Budget Target for Operational expenses is: 42%	Year-to-Date Actual	2026 Annual Budget	Remaining Budget	Remaining %
S-Ki:kig Maṣcama Ki: Many Houses - Phx				
Compensation	$ 62,511	$ 190,284	$ 127,773	67%
Employee related expenses	16,077	53,669	37,592	70%
Advertising & promotion	-	2,000	2,000	100%
Commuter allowance	1,066	1,854	788	42%
Events	1,141	5,000	3,859	77%
Furniture and Fixtures	-	6,000	6,000	100%
Mileage	1,554	3,000	1,446	48%
Meeting Expense	41	750	709	95%
Other office supplies	68	3,500	3,432	98%
Parking fees	2,437	9,000	6,563	73%
Printing	-	500	500	100%
Registrations	-	3,000	3,000	100%
Student meals	-	3,000	3,000	100%
Travel & training	145	3,000	2,855	95%
S-Ki:kig Maṣcama Ki: Many Houses - Phx	$ 85,039	$ 284,557	$ 199,518	70%
Grant match total	$ -	$ 62,629	$ 62,629	100%
TOTAL UNRESTRICTED	$ 7,413,970	$ 14,503,338	$ 7,089,368	49%
Salaries & Benefits % of Total Expenses Excluding SCAC BIE distribution	68%	71%		

TOHONO O'ODHAM COMMUNITY COLLEGE

Restricted and Unrestricted Expenses: Budget by Project

For the Seven Months Ended January 31, 2026

Tohono O'odham Community College
Restricted and Unrestricted Expenses: Budget by Project
For the Grant Budget Period as Noted
(Intended for Internal Management Purposes Only)

	Grant Revenues / Expenses-to-Date			
	Actual	Grant Budget	Remaining Budget	Remaining %
ACTIVE RESTRICTED SPONSORED PROJECTS				
Apprenticeship Program				
BIA 93-638 - Occupational Training TCCU (1301)				
(July 01, 2019 - June 30, 2025)				
Restricted revenues:				
Federal government grants	$ 1,002,484	$ 200,000	$ (802,484)	-401%
Restricted expenses:				
Compensation	134,585	200,000	65,415	33%
Employee related expenses	22,071	-	(22,071)	N/A
Commuter allowance	104	-	(104)	N/A
Consultants	19,260	-	(19,260)	N/A
Travel	2,791	-	(2,791)	N/A
Total restricted expenses	178,811	200,000	21,189	11%
Excess (deficiency)	$ 823,673	$ -	$ (823,673)	
BIA 93-638 - Occupational Training TCCU (1302)				
(July 01, 2019 - June 30, 2025)				
Restricted revenues:				
Federal government grants	$ 162,234	$ 300,000	$ 137,766	46%
Restricted expenses:				
Compensation	11,106	-	(11,106)	N/A
Employee related expenses	11,905	175,000	163,095	93%
Mileage	-	5,000	5,000	100%
Supplies/other program cost	-	25,000	25,000	100%
Training	116	25,000	24,884	100%
Consultants/contracts	81,346	95,000	13,654	14%
Total restricted expenses	104,473	325,000	220,527	68%
Excess (deficiency)	$ 57,761	$ (25,000)	$ (82,761)	
Workforce Development (1401)				
(July 1, 2017 - June 30, 2021)				
Restricted revenues:				
Grant from other sources	$ 1,580,611	$ 897,810	$ (682,801)	-76%
State government grants	313,979	-	(313,979)	N/A
Total restricted revenues:	1,894,590	897,810	(996,780)	-111%
Restricted expenses:				
Compensation	1,000,589	-	(1,000,589)	N/A
Employee related expenses	208,851	-	(208,851)	N/A
Commuter allowance	6,588	-	(6,588)	N/A
Printing	711	-	(711)	N/A
Vehicle rental	131,157	-	(131,157)	N/A
Program supplies	85,592	-	(85,592)	N/A
Office supplies	698	-	(698)	N/A
Communications	3,308	-	(3,308)	N/A
Meeting expense	35,066	-	(35,066)	N/A
Stipends	581,923	-	(581,923)	N/A
Training	61,686	-	(61,686)	N/A
Subscriptions/periodicals	6,346	-	(6,346)	N/A
Office equipment	13,285	-	(13,285)	N/A
Computer equipment	8,433	-	(8,433)	N/A
Contracts/subcontracts	939,767	897,810	(41,957)	-5%
Construction materials	19,929	-	(19,929)	N/A
Total restricted expenses	3,103,929	897,810	(2,206,119)	-246%
Excess (deficiency)	$ (1,209,339)	$ -	$ 1,209,339	
AZ DES Workforce Scholarship Program (1409)				
(July 10, 2025 - Sept 30, 2026)				
Restricted revenues:				
State government grants	$ -	$ 1,120,000	$ 1,120,000	100%
Restricted expenses:				
Compensation	10,088	708,355	698,266	99%
Employee related expenses	1,044	79,951	78,908	99%
Other equipment and tools	922	73,885	72,963	99%
Vehicle rental	1,776	46,000	44,224	96%
Indirect costs	-	211,810	211,810	100%
Total restricted expenses	13,829	1,120,000	1,106,171	99%
Excess (deficiency)	$ (13,829)	$ (0)	$ 13,829	
Total Apprenticeship Program				
Total Revenue	$ 3,059,308			
Total Expenses	3,401,042			
Total Excess (deficiency)	$ (341,734)			

Note: All data is sourced from Jenzabar

Tohono O'odham Community College
Restricted and Unrestricted Expenses: Budget by Project
For the Grant Budget Period as Noted
(Intended for Internal Management Purposes Only)

	Grant Revenues / Expenses-to-Date			
	Actual	Grant Budget	Remaining Budget	Remaining %
AICF AT & T Digitized Career Success Program (1128)				
(7/1/22 - until expended)				
Restricted revenues:				
Grant from other sources	$ 150,000	$ 150,000	$ -	0%
Restricted expenses:				
Stipends	-	1,600	1,600	100%
Travel & training	29,891	29,891	(1)	0%
Meeting expense	34,927	40,087	5,160	13%
Program supplies	14,781	15,590	809	5%
Promotion/advertising	3,545	8,224	4,679	57%
Registrations	1,650	1,650	-	0%
Computer equipment	30,422	34,669	4,247	12%
Awards & gifts	18,289	18,289	(0)	0%
Total restricted expenses	133,505	150,000	16,495	11%
Excess (deficiency)	$ 16,495	$ -	$ (16,495)	
TO Language Ctr Appropriation of Funds fr TON (1131)				
(10/1/23 -9/30/28)				
Restricted revenues:				
Grant from other sources	$ 896,880	$ 896,880	$ -	0%
Restricted expenses:				
Compensation	523,213	456,341	(66,872)	-15%
Employee related expenses	139,486	142,487	3,002	2%
Computer equipment	55,944	110,000	54,056	49%
Mileage	-	4,000	4,000	100%
Registrations	4,840	5,000	160	3%
Travel	9,549	9,000	(549)	-6%
Commuter allowance	3,531	2,800	(731)	-26%
Postage	-	5,000	5,000	100%
Participant support	11,327	-	(11,327)	N/A
Printing	1,985	10,000	8,015	80%
Promotion/advertising	36,206	26,000	(10,206)	-39%
Equipment	6,974	8,100	1,126	14%
Consultant fees	14,454	50,000	35,546	71%
Office supplies	-	8,000	8,000	100%
Meeting expense	6,687	17,900	11,213	63%
Honorariums	7,946	14,408	6,462	45%
Stipends	10,500	-	(10,500)	N/A
Program supplies	13,796	27,843	14,047	50%
Total restricted expenses	846,438	896,880	50,441	6%
Excess (deficiency)	$ 50,441	$ (0)	$ (50,441)	
TEA Center: Reclaiming the O'odham Language (1151)				
04/01/2023-03/31/2028				
Restricted revenues:				
Federal government grants	$ 847,199	$ 2,500,000	$ 1,652,801	66%
Restricted expenses:				
Compensation	429,875	146,360	(283,515)	-194%
Employee related expenses	118,942	46,250	(72,692)	-157%
Travel	3,404	12,045	8,641	72%
Commuter allowance	2,942	-	(2,942)	N/A
Stipends	84,540	316,718	232,178	73%
Printing	22,483	36,000	13,517	38%
Equipment	2,966	1,500	(1,466)	-98%
Consulting fees	216,885	153,657	(63,229)	-41%
Meeting expense	58,053	33,830	(24,223)	-72%
Honorariums	20,370	20,000	(370)	-2%
Contracts/subcontracts	10,409	3,600	(6,808)	-189%
Participant support	6,763	-	(6,763)	N/A
Program supplies	64,686	113,200	48,514	43%
Indirect costs	114,009	116,840	2,831	2%
Total restricted expenses	1,156,329	1,000,000	(156,329)	-16%
Excess (deficiency)	$ (309,130)	$ 1,500,000	$ 1,809,130	

Tohono O'odham Community College
Restricted and Unrestricted Expenses: Budget by Project
For the Grant Budget Period as Noted
(Intended for Internal Management Purposes Only)

	Grant Revenues / Expenses-to-Date			
	Actual	Grant Budget	Remaining Budget	Remaining %
AICF Community Aid for Student Success (1222)				
1/1/2021 - Until expended				
Restricted revenues:				
Grant from other sources	$ 48,000	$ 48,000	$ -	0%
Restricted expenses:				
Office supplies	7,610	2,000	(5,610)	-281%
Stipends	7,250	11,273	4,023	36%
Education/program supplies	2,181	3,768	1,587	42%
Office equipment/computers	22,227	30,959	8,732	28%
Total restricted expenses	39,268	48,000	8,732	18%
Excess (deficiency)	$ 8,732	$ -	$ (8,732)	
AICF 2023 Summer Success Conference (1223)				
04/01/2023 -Until Expended				
Restricted revenues:				
Grant from other sources	$ 10,000	$ 10,000	$ -	0%
Restricted expenses:				
Transportation	1,713	1,713	-	0%
Promotion/advertising	2,587	6,859	4,272	62%
Meeting expenses	1,429	1,429	0	0%
Total restricted expenses	5,728	10,000	4,272	43%
Excess (deficiency)	$ 4,272	$ (0)	$ (4,272)	
AICF Indigenous Early Childhood Educ (1224)				
06/15/2023 - Until Expended				
Restricted revenues:				
Grant from other sources	$ 31,000	$ 24,000	$ (7,000)	-29%
Restricted expenses:				
Travel/mileage	14,691	10,628	(4,063)	-38%
Participant support	8,205	4,000	(4,205)	-105%
Promotion/advertising	860	1,172	312	27%
Registrations	1,080	-	(1,080)	N/A
Consultant fees	6,000	7,200	1,200	17%
Meeting expenses	165	1,000	836	84%
Total restricted expenses	31,000	24,000	(7,000)	-29%
Excess (deficiency)	$ -	$ -	$ -	
AICF Cultivating Native Student Success SEM (1225)				
7/1/2023 - 8/31/2028				
Restricted revenues:				
Grant from other sources	$ 750,000	$ 750,000	$ -	0%
Restricted expenses:				
Compensation	67,942	100,000	32,058	32%
Employee related expenses	19,686	31,500	11,814	38%
Education supplies	-	900	900	100%
Furniture & fixtures	-	12,000	12,000	100%
Guest speakers/honorariums	4,700	700	(4,000)	-571%
Licenses & fees	4,610	10,500	5,890	56%
Meeting expenses	92,403	140,445	48,042	34%
Program supplies	4,653	300	(4,353)	-1451%
Mileage	-	4,000	4,000	100%
Other equipment & tools	-	4,000	4,000	100%
Promotion/advertising	101,543	124,000	22,457	18%
Registration	44,507	48,500	3,993	8%
Stipends	14,918	17,000	2,082	12%
Student meals	12,930	20,500	7,570	37%
Travel & training	142,725	235,655	92,930	39%
Total restricted expenses	510,616	750,000	239,384	32%
Excess (deficiency)	$ 239,384	$ -	$ (239,384)	

Tohono O'odham Community College
Restricted and Unrestricted Expenses: Budget by Project
For the Grant Budget Period as Noted
(Intended for Internal Management Purposes Only)

	Grant Revenues / Expenses-to-Date			
	Actual	Grant Budget	Remaining Budget	Remaining %
AICF Community Based Native Arts (1226)				
6/1/2024 2/28/2026				
Restricted revenues:				
Grant from other sources	$ 75,000	$ 75,000	$ -	0%
Restricted expenses:				
Compensation	11,350	10,000	(1,350)	-14%
Employee Related Benefits	919	3,160	2,241	71%
Travel	1,000	1,148	148	13%
Meeting Expense	-	1,232	1,232	100%
Mileage	-	1,960	1,960	100%
Consultants	42,965	42,965	-	0%
Stipends	9,190	-	(9,190)	N/A
Participant supoprt	-	9,517	9,517	100%
Program supplies	-	2,768	2,768	100%
Indirect admin fee expense	1,963	2,250	287	13%
Total restricted expenses	67,388	75,000	7,612	10%
Excess (deficiency)	$ 7,612	$ -	$ (7,612)	
AICF Advancing Indigenous Early Childhood Education (1227)				
6/1/2024 - 5/31/2027				
Restricted revenues:				
Grant from other sources	$ 70,000	$ 70,000	$ -	0%
Restricted expenses:				
Compensation	-	12,000	12,000	100%
Employee related expenses	-	3,780	3,780	100%
Travel	13,353	15,100	1,747	12%
Mileage	-	250	250	100%
Meeting expenses	-	500	500	100%
Consultants & professional fees	-	6,000	6,000	100%
Guest Speakers/honorariums	1,000	1,000	-	0%
Participant support	21,976	28,366	6,390	23%
Indirect admin fee expense	1,090	3,004	1,914	64%
Total restricted expenses	37,420	70,000	32,580	47%
Excess (deficiency)	$ 32,580	$ -	$ (32,580)	
AICF/TCU Preview Grant FY25 (1229)				
8/28/2024-05/01/2025				
Restricted revenues:				
Grant from other sources	$ 2,000	$ 2,000	$ -	0%
Restricted expenses:				
Promotion/advertising	1,832	1,898	66	3%
Meeting expense	85	102	17	17%
Total restricted expenses	1,916	2,000	84	4%
Excess (deficiency)	$ 84	$ -	$ (84)	
AICF Faculty Professional Development (1231)	**2610.95**	$ (2,870.00)		
01/01/2025 - 12/31/2025				
Restricted revenues:				
Grant from other sources	$ 23,782	$ 23,782	$ -	0%
Restricted expenses:				
Travel	11,145	15,000	3,855	26%
Mileage	-	1,000	1,000	100%
Registration	-	2,000	2,000	100%
Consultant fees	699	2,000	1,301	65%
Meeting expense	9,838	1,682	(8,156)	-485%
Indirect admin fee expense	2,100	2,100	-	0%
Total restricted expenses	23,782	23,782	-	0%
Excess (deficiency)	$ -	$ -	$ -	
AICF Growing Indigenous Success - Geographic Information Science Computer Lab (1232)				
06/27/2025 - 02/27/2026				
Restricted revenues:				
Grant from other sources	$ 12,100	$ 12,100	$ -	0%
Restricted expenses:				
Computer equipment	-	12,100	12,100	100%
Total restricted expenses	-	12,100	12,100	100%
Excess (deficiency)	$ 12,100	$ -	$ (12,100)	

Note: All data is sourced from Jenzabar

Tohono O'odham Community College
Restricted and Unrestricted Expenses: Budget by Project
For the Grant Budget Period as Noted
(Intended for Internal Management Purposes Only)

	Grant Revenues / Expenses-to-Date			
	Actual	Grant Budget	Remaining Budget	Remaining %
AICF Empowering Relatives Emergency Funds (1234)				
10/19/2025 - 06/60/2026				
Restricted revenues:				
Grant from other sources	$ 48,000	$ 23,000	$ (25,000)	-109%
Restricted expenses:				
Participant support	33,600	23,000	(10,600)	-46%
Total restricted expenses	33,600	23,000	(10,600)	-46%
Excess (deficiency)	$ 14,400	$ -	$ (14,400)	
AICF President Leadership Award (1235)				
10/19/2025 - 06/60/2026				
Restricted revenues:				
Grant from other sources	$ 2,000	$ 2,000	$ -	0%
Restricted expenses:				
Total restricted expenses	-	-	-	N/A
Excess (deficiency)	$ 2,000	$ 2,000	$ -	
AZ TPT State Construction Needs Funding (1400)				
(July 1, 2017 - June 30, 2037)				
Restricted revenues:				
State government grants	$ 3,001,621	$ 3,120,000	$ 118,379	4%
Restricted expenses:				
Contracts/subcontracts	337,515	3,120,000	2,782,485	89%
Equipment rental	1,130	-	(1,130)	N/A
Construction supplies	648,685	-	(648,685)	N/A
Bank charges	106	-	(106)	N/A
Total restricted expenses	987,436	3,120,000	2,132,564	68%
Excess (deficiency)	$ 2,014,185	$ -	$ (2,014,185)	
A Western Regional Native American Language Resource Center in AZ (1408)				
(10/01/2024 - 9/30/2028)				
Restricted revenues:				
Grant from other sources	$ -	$ 41,688	$ 41,688	100%
Restricted expenses:				
Consultants	-	15,000	15,000	100%
Meeting expense	-	3,500	3,500	100%
Mileage	-	5,000	5,000	100%
Printing	-	4,853	4,853	100%
Stipends	-	10,000	10,000	100%
Indirect costs	-	3,335	3,335	100%
Total restricted expenses	-	41,688	41,688	100%
Excess (deficiency)	$ -	$ -	$ -	
AZ State TOCC Remedial Education (1413)				
2023-2024 Academic Year				
Restricted revenues:				
State government grants	$ 2,000,000	$ 2,000,000	$ -	0%
Restricted expenses:				
Compensation	29,549	1,324,000	1,294,451	98%
Employee related expenses	4,014	423,680	419,666	99%
Mileage	-	75,720	75,720	100%
Communications	-	10,000	10,000	100%
Printing	-	8,000	8,000	100%
Promotion/Advertising	-	10,000	10,000	100%
Licenses and fees	-	51,600	51,600	100%
Educational supplies	-	20,000	20,000	100%
Meeting expense	-	15,000	15,000	100%
Contracts/subcontracts	-	40,000	40,000	100%
Program supplies	-	22,000	22,000	100%
Total restricted expenses	33,562	2,000,000	1,966,438	98%
Excess (deficiency)	$ 1,966,438	$ -	$ (1,966,438)	

Tohono O'odham Community College
Restricted and Unrestricted Expenses: Budget by Project
For the Grant Budget Period as Noted
(Intended for Internal Management Purposes Only)

	Grant Revenues / Expenses-to-Date			
	Actual	Grant Budget	Remaining Budget	Remaining %
NAAF Horseshoeing Program (1414)				
11/1/23-12/31/24				
Restricted revenues:				
Grant from other sources	$ 192,073	$ 192,073	$ -	0%
Restricted expenses:				
Equipment	-	39,503	39,503	100%
Travel	10,995	16,784	5,789	34%
Auto expense	2,821	4,300	1,479	34%
Printing	36	1,000	964	96%
Insurance-liability	-	5,000	5,000	100%
Membership	-	1,140	1,140	100%
Consultant fees	96,049	65,394	(30,655)	-47%
Educational supplies	-	900	900	100%
Other supplies	-	5,374	5,374	100%
Meeting expense	452	2,000	1,548	77%
Subscription/periodicals	-	1,000	1,000	100%
Program supplies	57,348	32,503	(24,846)	-76%
Indirect contract expense	24,371	17,176	(7,195)	-42%
Total restricted expenses	192,073	192,073	-	0%
Excess (deficiency)	$ -	$ -	$ -	
Seed Fund (1415)				
(FY2024 - FY2025)				
Restricted revenues:				
Grant from other sources	$ 75,000	$ 75,000	$ -	0%
Restricted expenses:				
Education supplies	-	1,000	1,000	100%
Equipment	-	4,200	4,200	100%
Meeting expense	-	4,000	4,000	100%
Office supplies	-	10,000	10,000	100%
Program supplies	-	50,000	50,000	100%
Furniture & fixtures	-	5,800	5,800	100%
Total restricted expenses	-	75,000	75,000	100%
Excess (deficiency)	$ 75,000	$ -	$ (75,000)	
NAAF Traditional Agriculture (1416)				
(11/1/2024-05/31/2026)				
Restricted revenues:				
Grant from other sources	$ 134,721	$ 149,690	$ 14,969	10%
Restricted expenses:				
Compensation	-	40,000	40,000	100%
Employee related expenses	-	14,400	14,400	100%
Computer equipment	-	6,829	6,829	100%
Program supplies	-	36,500	36,500	100%
Promotion/advertising	-	500	500	100%
Stipends	-	30,240	30,240	100%
Travel	-	2,000	2,000	100%
Indirect costs	-	19,221	19,221	100%
Total restricted expenses	-	149,690	149,690	100%
Excess (deficiency)	$ 134,721	$ -	$ (134,721)	
Planting the Seeds of Culture & Food: Agricultural Experiential Education with Micro-credentials (1421)				
(9/1/2022 - 8/31/2026)				
Restricted revenues:				
Federal government grants	$ 295,966	$ 762,856	$ 466,890	61%
Restricted expenses:				
Compensation	218,234	341,499	123,265	36%
Employee related expenses	58,347	87,015	28,668	33%
Commuter allowance	138	-	(138)	N/A
Indirect contract expense	62,922	162,162	99,240	61%
Consultants	7,680	131,467	123,787	94%
Program supplied	-	20,713	20,713	100%
Stipends	-	20,000	20,000	100%
Total restricted expenses	347,321	762,856	415,534	54%
Excess (deficiency)	$ (51,356)	$ 0	$ 51,356	

Tohono O'odham Community College
Restricted and Unrestricted Expenses: Budget by Project
For the Grant Budget Period as Noted
(Intended for Internal Management Purposes Only)

	Grant Revenues / Expenses-to-Date			
	Actual	Grant Budget	Remaining Budget	Remaining %
BIE TCU Facilities & Improvements (1430) PL 116-260 (1430)				
(4/15/2020 -6/30/2026)				
Restricted revenues:				
Federal government grants	$ 2,228,570	$ 857,142	$ (1,371,428)	-160%
Restricted expenses:				
Construction supplies	84,116	-	(84,116)	N/A
Program supplies	116,150	-	(116,150)	N/A
Other office supplies	5,114	-	(5,114)	N/A
Equipment	85,363	-	(85,363)	N/A
Consultants	800	-	(800)	N/A
Other structural improvements	828,675	857,142	28,467	3%
Total restricted expenses	1,120,217	857,142	(263,075)	-31%
Excess (deficiency)	$ 1,108,353	$ -	$ (1,108,353)	
NIFA Endowment (1502)				
(Sept 1, 2021- Aug 31, 2024)				
Restricted revenues:				
Federal government grants	$ 513,239	$ 243,073	$ (270,166)	-111%
Restricted expenses:				
Compensation	1,590	-	(1,590)	N/A
Travel/professional development	2,779	-	(2,779)	N/A
Printing	10,694	-	(10,694)	N/A
Moving expenses	5,000	-	(5,000)	N/A
Communications	3,436	-	(3,436)	N/A
Vehicle rental	44,512	-	(44,512)	N/A
Promotion/advertising	39,854	36,000	(3,854)	-11%
Consultants/professionals	279,928	86,677	(193,251)	-223%
Building materials	1,689	-	(1,689)	N/A
Registrations	9,840	-	(9,840)	N/A
Meeting expense	24,163	7,500	(16,663)	-222%
Staff development	2,000	-	(2,000)	N/A
Guest Speaker/honorariums	1,361	-	(1,361)	N/A
Program supplies	69,854	96,000	26,146	27%
Other structural improvements	810	-	(810)	N/A
Office supplies	-	7,500	7,500	100%
Furniture & fixtures	5,087	-	(5,087)	N/A
Computer equipment	-	9,396	9,396	100%
Total restricted expenses	502,596	243,073	(259,523)	-107%
Excess (deficiency)	$ 10,643	$ -	$ (10,643)	
NIFA Endowment (1504)				
(Sept 1, 2024- no expiration)				
Restricted revenues:				
Federal government grants	$ 275,171	$ -	$ (275,171)	N/A
Restricted expenses:				
Consultants	27,320	-	(27,320)	N/A
Equipment rental	5,020	-	(5,020)	N/A
Mach/equip repairs	15,118	-	(15,118)	N/A
Program supplies	61,508	-	(61,508)	N/A
Vehicle rental	6,944	-	(6,944)	N/A
Total restricted expenses	115,910	-	(115,910)	N/A
Excess (deficiency)	$ 159,261	$ -	$ (159,261)	
NIFA Endowment (1511)				
(Sept 1, 2025- no expiration)				
Restricted revenues:				
Federal government grants	$ 403,307	$ -	$ (403,307)	N/A
Restricted expenses:				
Total restricted expenses	-	-	-	N/A
Excess (deficiency)	$ 403,307	$ -	$ (403,307)	
Extension Capacity "Sovereign O'idag" (Gardens) for A Sovereign Nation (1542)				
(Sept 1, 2022- Aug. 31, 2026)				
Restricted revenues:				
Federal government grants	$ 617,632	$ 519,000	$ (98,632)	-19%
Restricted expenses:				
Compensation	571,257	152,287	(418,970)	-275%
Employee related expenses	119,864	47,210	(72,654)	-154%
Travel	19,941	11,250	(8,691)	-77%
Stipends	-	8,800	8,800	100%
Meals		6,000	6,000	100%
Materials & supplies	53,943	17,253	(36,690)	-213%
Consultants	-	3,200	3,200	100%
Total restricted expenses	765,005	246,000	(519,005)	-211%
Excess (deficiency)	$ (147,373)	$ 273,000	$ 420,373	

Note: All data is sourced from Jenzabar

Tohono O'odham Community College
Restricted and Unrestricted Expenses: Budget by Project
For the Grant Budget Period as Noted
(Intended for Internal Management Purposes Only)

	Grant Revenues / Expenses-to-Date			
	Actual	Grant Budget	Remaining Budget	Remaining %
Title III Part A Our Circle of Strength (1632)				
(Oct. 1, 2020 - Sept. 30, 2025)				
Restricted revenues:				
Federal government grants	$ 9,968,862	$ 6,559,520	$ (3,409,342)	-52%
Restricted expenses:				
Compensation	1,621,386	1,520,000	(101,386)	-7%
Employee related expenses	376,660	420,000	43,340	10%
Travel expense	-	86,000	86,000	100%
Commuter allowance	8,930	-	(8,930)	N/A
Vehicle rental	4,825	-	(4,825)	N/A
Consultant fees & expenses	36,050	200,000	163,950	82%
Education supplies & outreach	-	36,000	36,000	100%
Office supplies	20,526	-	(20,526)	N/A
Registrations	75	-	(75)	N/A
Contracts/subcontracts	34,738	-	(34,738)	N/A
Other structural Improvements	7,784,441	3,619,520	(4,164,921)	-115%
Office equipment	61,216	100,000	38,784	39%
Other	169	578,000	577,831	100%
Total restricted expenses	9,949,017	6,559,520	(3,389,497)	-52%
Excess (deficiency)	$ 19,845	$ -	$ (19,845)	
Title III Part A Our Circle of Strength (1633)				
(Oct. 1, 2025 - Sept. 30, 2030)				
Restricted revenues:				
Federal government grants	$ -	$ 2,768,598	$ 2,768,598	100%
Restricted expenses:				
Compensation	79,497	387,316	307,819	79%
Employee related expenses	17,841	95,589	77,748	81%
Commuter allowance	69	2,000	1,931	97%
Consultants	-	10,000	10,000	100%
Contracts/subcontracts	-	10,000	10,000	100%
Memberships	-	100	100	100%
Other structural Improvements	-	2,253,593	2,253,593	100%
Printing	-	4,000	4,000	100%
Office equipment	-	5,000	5,000	100%
Education & office supplies	-	1,000	1,000	100%
Total restricted expenses	97,408	2,768,598	2,671,190	96%
Excess (deficiency)	$ (97,408)	$ -	$ 97,408	
Title III Part A-25A Our Circle of Strength (1634)				
(Oct. 1, 2025 - Sept. 30, 2030)				
Restricted revenues:				
Federal government grants	$ -	$ 3,023,412	$ 3,023,412	100%
Restricted expenses:				
Equipment	-	1,020,288	1,020,288	100%
Education supplies	-	10,000	10,000	100%
Construction	-	1,908,124	1,908,124	100%
Other	-	85,000	85,000	100%
Total restricted expenses	-	3,023,412	3,023,412	100%
Excess (deficiency)	$ -	$ -	$ -	
Title III Part F Honoring Yesterday to Build Tom. (1642)				
(Oct. 1, 2020 - Sept. 30, 2025)				
Restricted revenues:				
Federal government grants	$ 6,089,770	$ 4,655,008	$ (1,434,762)	-31%
Restricted expenses:				
Other structural Improvements	6,055,232	4,655,008	(1,400,224)	-30%
Total restricted expenses	6,055,232	4,655,008	(1,400,224)	-30%
Excess (deficiency)	$ 34,538	$ -	$ (34,538)	
Title III Part F Honoring Yesterday to Build Tom. (1643)				
(Oct. 1, 2025 - Sept. 30, 2030)				
Restricted revenues:				
Federal government grants	$ -	$ 1,487,201	$ 1,487,201	100%
Restricted expenses:				
Other structural Improvements	-	1,487,201	1,487,201	100%
Total restricted expenses	-	1,487,201	1,487,201	100%
Excess (deficiency)	$ -	$ -	$ -	

Tohono O'odham Community College
Restricted and Unrestricted Expenses: Budget by Project
For the Grant Budget Period as Noted
(Intended for Internal Management Purposes Only)

	Grant Revenues / Expenses-to-Date			
	Actual	Grant Budget	Remaining Budget	Remaining %
USDA RD Solar Electric System (1652)				
(9/26/2022 - 9/25/2027)				
Restricted revenues:				
Federal government grants	$ -	$ 327,650	$ 327,650	100%
Restricted expenses:				
Consultants	-	327,650	327,650	100%
Total restricted expenses	-	327,650	327,650	100%
Excess (deficiency)	$ -	$ -	$ -	
USDA RD Solar Electric System (1006) Match				
Restricted expenses:				
Consultants	-	17,245	17,245	100%
Total matching expenses	-	17,245	17,245	100%
Excess (deficiency) Match	$ -	$ (17,245)	$ (17,245)	
Total USDA RD Solar Electric System (1652)	-	(17,245)	(17,245)	
USDA RD Furniture/Solar Electric System (1653)				
(9/1/2023 - 8/31/2028)				
Restricted revenues:				
Federal government grants	$ -	$ 351,000	$ 351,000	100%
Restricted expenses:				
Consultants	-	84,031	84,031	100%
Office equipment	7,114	8,000	886	11%
Other structural improvements	-	31,422	31,422	100%
Furniture & fixtures	214,141	178,174	(35,967)	-20%
Computer equipment	40,687	49,373	8,686	18%
Total restricted expenses	261,942	351,000	89,058	25%
Excess (deficiency)	$ (261,942)	$ -	$ 261,942	
USDA RD Furniture/Solar Electric System (1007) Match				
Restricted expenses:				
Furniture and Fixtures	18,600	18,600	-	0%
Total matching expenses	18,600	18,600	-	0%
Excess (deficiency) Match	$ (18,600)	$ (18,600)	$ -	
Total USDA RD Furniture/Solar Electric System (1653)	(280,542)	(18,600)	261,942	
USDA/NIFA (PARTNERSHIP w/ASU): Biobased Hydrogel Crystals for Mitigating Shrinkage in 3D-printed Concrete (1654)				
(July 2024 - June 2027)				
Restricted revenues:				
Federal government grants	$ -	$ 50,000	$ 50,000	100%
Restricted expenses:				
Compensation	12,000	-	(12,000)	N/A
Employee related expenses	918	3,150	2,232	71%
Participant support	12,448	-	(12,448)	N/A
Stipends	-	31,000	31,000	100%
Mileage	-	1,850	1,850	100%
Consultant fees & expenses	-	12,000	12,000	100%
Indirect contract expense	-	2,000	2,000	100%
Total restricted expenses	25,366	50,000	24,634	49%
Excess (deficiency)	$ (25,366)	$ -	$ 25,366	
USDA RD Planning for Sustainability (1655)				
(9/12/2024 - 9/11/2029)				
Restricted revenues:				
Federal government grants	$ -	$ 278,216	$ 278,216	100%
Restricted expenses:				
Consultants	62,969	278,216	215,247	77%
Total restricted expenses	62,969	278,216	215,247	77%
Excess (deficiency)	$ (62,969)	$ -	$ 62,969	
USDA RD Planning for Sustainability (1655) Match				
Restricted expenses:				
Consultants	3,500	26,784	23,284	87%
Total matching expenses	3,500	26,784	23,284	87%
Excess (deficiency)	$ (3,500)	$ (26,784)	$ (23,284)	
Total USDA RD Planning for Sustainability	(66,469)	(26,784)	39,685	

Note: All data is sourced from Jenzabar

Tohono O'odham Community College
Restricted and Unrestricted Expenses: Budget by Project
For the Grant Budget Period as Noted
(Intended for Internal Management Purposes Only)

	Grant Revenues / Expenses-to-Date			
	Actual	Grant Budget	Remaining Budget	Remaining %
USDA RD Community Faciities Program (1656)				
(9/18/2025 - 9/17/2030)				
Restricted revenues:				
Federal government grants	$ -	$ 265,220	$ 265,220	100%
Restricted expenses:				
Furniture and Fixtures	-	265,220	265,220	100%
Total restricted expenses	-	265,220	265,220	100%
Excess (deficiency)	$ -	$ -	$ -	
USDA RD Community Faciities Program (1656) Match				
Restricted expenses:				
Furniture and Fixtures	-	13,959	13,959	100%
Total matching expenses	-	13,959	13,959	100%
Excess (deficiency) Match	$ -	$ (13,959)	$ (13,959)	
Total USDA RD Community Faciities Program (1656)	-	(13,959)	(13,959)	
American Rescue Plan Fund (ARP) BIE PL 117-2 (1680)				
(July 1, 2019 - Until funds expended)				
Restricted revenues:				
Federal government grants	$ 5,581,278	$ 5,581,278	$ -	0%
Restricted expenses:				
Student assistance	-	5,581,278	5,581,278	100%
CARES ACT Emeg. Relief SCAC	1,259,555	-	(1,259,555)	N/A
Contracts/subcontracts	-	-	-	N/A
Computer equipment	-	-	-	N/A
Other structural Improvements	-	-	-	N/A
Education supplies	-	-	-	N/A
Total restricted expenses	1,259,555	5,581,278	4,321,723	77%
Excess (deficiency)	$ 4,321,723	$ -	$ (4,321,723)	
TO Gaming Back to Campus Daily Meals and Archery Range (1716)				
May 27,2022 - Until funds expended				
Restricted revenues:				
Grant from other sources	$ 9,247	$ 9,247	$ -	0%
Restricted expenses:				
Events	-	1,500	1,500	100%
Student meals	6,196	3,352	(2,844)	-85%
Program supplies	1,401	2,745	1,344	49%
Advertising & promotion	1,650	1,650	-	0%
Total restricted expenses	9,247	9,247	-	0%
Excess (deficiency)	$ -	$ -	$ -	
Project Success Ascendium (1727)				
Emergency Aid/Paid Internship				
(Jan 1, 2020 - Dec 31, 2025)				
Restricted revenues:				
Grant from other sources	$ 106,689	$ 169,000	$ 62,311	37%
Restricted expenses:				
Adminstrative costs emergency aid	3,910	9,000	5,090	57%
Adminstrative costs paid internship	13,052	30,000	16,948	56%
Employee related expenses	55	-	(55)	N/A
Student funds emergency aid	15,957	30,000	14,043	47%
Stipends	1,650	-	(1,650)	N/A
Office supplies	424	-	(424)	N/A
Student funds paid internship	20,844	100,000	79,156	79%
Meeting expense	2,571	-	(2,571)	N/A
Total restricted expenses	58,463	169,000	110,537	65%
Excess (deficiency)	$ 48,226	$ -	$ (48,226)	

Tohono O'odham Community College
Restricted and Unrestricted Expenses: Budget by Project
For the Grant Budget Period as Noted
(Intended for Internal Management Purposes Only)

	Grant Revenues / Expenses-to-Date			
	Actual	Grant Budget	Remaining Budget	Remaining %
Ed Stabilization Fund Covid 19 Assistance (8021)				
(July 1, 2019 - Until funds expended)				
Restricted revenues:				
Federal government grants	$ 4,910,968	$ 4,910,968	$ -	0%
Restricted expenses:				
Compensation	459,663	-	(459,663)	N/A
Employee related expenses	159,814	-	(159,814)	N/A
Awards & Gifts	3,000	-	(3,000)	N/A
Book waivers	544,520	-	(544,520)	N/A
CARES ACT Higher Ed Emergency Relief	365,000	4,910,968	4,545,968	93%
CARES ACT Emeg. Relief SCAC	758,495	-	(758,495)	N/A
Cleaning supplies	4,672	-	(4,672)	N/A
Computer equipment	9,999	-	(9,999)	N/A
Construction Materials	718	-	(718)	N/A
Contracts/subcontracts	183,850	-	(183,850)	N/A
Consultants	61,802	-	(61,802)	N/A
Education supplies	56,145	-	(56,145)	N/A
Meeting expense	3,110	-	(3,110)	N/A
Payment to SCAC	91,537	-	(91,537)	N/A
Staff development	46,000	-	(46,000)	N/A
Stipends	292,780	-	(292,780)	N/A
Student meals	14,718	-	(14,718)	N/A
Travel	9,955	-	(9,955)	N/A
Total restricted expenses	3,065,777	4,910,968	1,845,192	38%
Excess (deficiency)	$ 1,845,192	$ -	$ (1,845,192)	
TOTAL ACTIVE RESTRICTED SPONSORED PROJECTS				
Restricted revenues:				
Federal government grants	$ 32,896,680	$ 35,640,142	$ 2,743,462	8%
State government grants	5,315,601	6,240,000	924,399	15%
Grant from other sources	4,217,102	3,621,270	(595,833)	-16%
Total Restricted Revenues	42,429,383	45,501,412	3,072,029	7%
Restricted expenses:	31,197,130	43,751,412	12,554,282	29%
Excess (deficiency)	$ 11,232,253	$ 1,750,000	$ (9,482,253)	

Note: All data is sourced from Jenzabar

Tohono O'odham Community College
Restricted and Unrestricted Expenses: Budget by Project
For the Grant Budget Period as Noted
(Intended for Internal Management Purposes Only)

	Grant Revenues / Expenses-to-Date			
	Actual	Grant Budget	Remaining Budget	Remaining %
STUDENT FINANCIAL AID				
Scholarships AICF (8010)				
Restricted revenues:				
Scholarship Award	$ 3,250,227			
Restricted expenses:				
Travel/meeting/office expense	1,100			
Program supplies	744			
Scholarships	2,928,854			
Total restricted expenses	2,930,698			
Excess (deficiency)	$ 319,529			
FSEOG (8020)				
Restricted revenue:				
Federal government grants	$ -			
Restricted expenses:				
Tuition & fee waivers	58,753			
Total restricted expenses	58,753			
Excess (deficiency)	$ (58,753)			
PELL (8030)				
Restricted revenue:				
Federal government grants	$ 8,409,481			
Restricted expenses:				
Refunds	1,623			
Grants to students	8,397,069			
Total restricted expenses	8,398,692			
Excess (deficiency)	$ 10,789			
TOTAL STUDENT FINANCIAL AID				
Restricted revenue:				
Federal government grants	$ 8,409,481			
Scholarship Award	3,250,227			
	11,659,708			
Restricted expenses	11,388,143			
Excess (deficiency)	$ 271,565			
UNRESTRICTED SPECIAL PROJECTS				
AICF Bridge Fund (1233)				
Oct 14, 2025 - Until funds expended				
Unrestricted revenues:				
Grant from other sources	$ 100,000	$ 100,000	$ -	0%
Unrestricted expenses:				
Employee related expenses	965		(965)	N/A
Miscellaneous expense	12,281		(12,281)	N/A
Program supplies	-		-	N/A
Advertising & promotion	-		-	N/A
Total Unrestricted expenses	13,247	-	(13,247)	N/A
Excess (deficiency)	$ 86,753	$ 100,000	$ 13,247	
TOTAL UNRESTRICTED SPECIAL PROJECTS				
Unrestricted revenues:				
Grant from other sources	$ 100,000	$ 100,000	$ -	0%
Unrestricted expenses:	13,247	-	(13,247)	N/A
Excess (deficiency)	$ 86,753	$ 100,000	$ 13,247	

Note: All data is sourced from Jenzabar

Tohono O'odham Community College
Restricted and Unrestricted Expenses: Budget by Project Summary by Source
For the Grant Budget Period
(Intended for Internal Management Purposes Only)

		Actual			Grant Budget			Remaining Budget			Encumbrances*	
Source		Revenue	Expenses	Excess (deficiency) or Deferred Revenue (Grant AR)	Revenue	Expenses	Excess (deficiency)	Revenue	Expenses	Excess (deficiency)	Open POs	Remaining Budget Excess (deficiency) After Open POs
	Active Sponsored Projects											
Federal	TEA Center: Reclaiming the O'odham Language (1151)	847,199	1,156,329	(309,130)	2,500,000	1,000,000	1,500,000	1,652,801	(156,329)	(1,809,130)	101,944	(1,911,074)
Federal	BIA 93-638 - Occupational Training TCCU (1301)	1,002,484	178,811	823,673	200,000	200,000	-	(802,484)	21,189	823,673	14,892	808,781
Federal	BIA 93-638 - Occupational Training TCCU (1302)	162,234	104,473	57,761	300,000	325,000	(25,000)	137,766	220,527	82,761	-	82,761
Federal	Planting the Seeds of Culture & Food: Agricultural experiential education with Micro-credentials (1421)	295,966	347,321	(51,356)	762,856	762,856	0	466,890	415,534	(51,356)	23,120	(74,476)
Federal	BIE TCU Facilities & Improvements (1430) PL 116-260	2,228,570	1,120,217	1,108,353	857,142	857,142	-	(1,371,428)	(263,075)	1,108,353	33,627	1,074,726
Federal	NIFA Endowment (1502)	513,239	502,596	10,643	243,073	243,073	-	(270,166)	(259,523)	10,643	254	10,389
Federal	NIFA Endowment (1504)	275,171	115,910	159,261	-	-	-	(275,171)	(115,910)	159,261	37,180	122,081
Federal	NIFA Endowment (1511)	403,307	-	403,307	-	-	-	(403,307)	-	403,307	-	403,307
Federal	Extension Capacity "Sovereign O'idag" (Gardens) for A Sovereign Nation (1542)	617,632	765,005	(147,373)	519,000	246,000	273,000	(98,632)	(519,005)	(420,373)	6,090	(426,463)
Federal	Title III Part A Our Circle of Strength (1632)	9,968,862	9,949,017	19,845	6,559,520	6,559,520	-	(3,409,342)	(3,389,497)	19,845	268	19,577
Federal	Title III Part A Our Circle of Strength (1633)	-	97,408	(97,408)	2,768,598	2,768,598	-	2,768,598	2,671,190	(97,408)	-	(97,408)
Federal	Title III Part A-25A Our Circle of Strength (1634)	-	-	-	3,023,412	3,023,412	-	3,023,412	3,023,412	-	-	-
Federal	Title III Part F Honoring Yesterday to Build Tom. (1642)	6,089,770	6,055,232	34,538	4,655,008	4,655,008	-	(1,434,762)	(1,400,224)	34,538	-	34,538
Federal	Title III Part F Honoring Yesterday to Build Tom. (1643)	-	-	-	1,487,201	1,487,201	-	1,487,201	1,487,201	-	-	-
Federal	USDA RD Solar Electric System (1652)	-	-	-	327,650	327,650	-	327,650	327,650	-	-	-
Federal	USDA RD Furniture/Solar Electric System (1653)	-	261,942	(261,942)	351,000	351,000	-	351,000	89,058	(261,942)	1,009	(262,951)
Federal	USDA/NIFA Biobased Hydrogel Crystals for Mitigating Shrinkage in 3D-printed Concrete (1654)	-	25,366	(25,366)	50,000	50,000	-	50,000	24,634	(25,366)	-	(25,366)
Federal	USDA RD Planning for Sustainability	-	62,969	(62,969)	278,216	278,216	-	278,216	215,247	(62,969)	65,008	(127,977)
Federal	USDA RD Community Facilities Program (1656)	-	-	-	265,220	265,220	-	265,220	265,220	-	-	-
Federal	American Rescue Plan Fund (ARP) BIE PL 117-2 (1680)	5,581,278	1,259,555	4,321,723	5,581,278	5,581,278	-	-	4,321,723	4,321,723	-	4,321,723
Federal	Ed Stabilization Fund Covid 19 Assistance (8021)	4,910,968	3,065,777	1,845,192	4,910,968	4,910,968	-	-	1,845,192	1,845,192	24,705	1,820,487
	Total Federal Sponsored Projects	$ 32,896,680	$ 25,067,928	$ 7,828,752	$ 35,640,142	$ 33,892,142	$ 1,748,000	$ 2,743,462	$ 8,824,214	$ 6,080,752	$ 308,096	$ 5,772,655
State	AZ TPT State Construction Needs Funding (1400)	$ 3,001,621	$ 987,436	$ 2,014,185	$ 3,120,000	$ 3,120,000	$ -	$ 118,379	$ 2,132,564	$ 2,014,185	$ 40,551	$ 1,973,633
State	Workforce Development (1401)	1,894,590	3,103,929	(1,209,339)	897,810	897,810	-	(996,780)	(2,206,119)	(1,209,339)	1,134	(1,210,473)
State	AZ DES Workforce Scholarship Program (1409)	-	13,829	(13,829)	1,120,000	1,120,000	(0)	1,120,000	1,106,171	(13,829)	1,223	(15,052)
State	AZ State TOCC Remedial Education (1413)	2,000,000	33,562	1,966,438	2,000,000	2,000,000	-	-	1,966,438	1,966,438	1,808	1,964,630
	Total State Sponsored Projects	$ 6,896,211	$ 4,138,757	$ 2,757,454	$ 7,137,810	$ 7,137,810	$ (0)	$ 241,599	$ 2,999,053	$ 2,757,454	$ 44,716	$ 2,712,738
AICF	AICF AT & T Digitized Career Success Program (1128)	$ 150,000	$ 133,505	$ 16,495	$ 150,000	$ 150,000	$ -	$ -	$ 16,495	$ 16,495	$ 59	$ 16,435
AICF	AICF Community Aid for Student Success (1222)	48,000	39,268	8,732	48,000	48,000	-	-	8,732	8,732	8,408	324
AICF	AICF 2023 Summer Success Conference (1223)	10,000	5,728	4,272	10,000	10,000	(0)	-	4,272	4,272	4,272	0
AICF	AICF Indigenous Early Childhood Educ (1224)	31,000	31,000	-	24,000	24,000	-	(7,000)	(7,000)	-	-	-
AICF	AICF Cultivating Native Student Success SEM (1225)	750,000	510,616	239,384	750,000	750,000	-	-	239,384	239,384	32,880	206,504
AICF	AICF Community Based Native Arts (1226)	75,000	67,388	7,612	75,000	75,000	-	-	7,612	7,612	5,237	2,375
AICF	AICF Advancing Indigenous Early Childhood Education (1227)	70,000	37,420	32,580	70,000	70,000	-	-	32,580	32,580	7,399	25,181
AICF	AICF TCU Preview Grant FY25 (1229)	2,000	1,916	84	2,000	2,000	-	-	84	84	-	84
AICF	AICF Faculty Professional Development (1231)	23,782	23,782	-	23,782	23,782	-	-	-	-	28	(28)
AICF	AICF Growing Indigenous Success - Geographic Information Science Computer Lab (1232)	12,100	-	12,100	12,100	12,100	-	-	12,100	12,100	-	12,100
AICF	AICF Empowering Relatives Emergency Funds (1234)	48,000	33,600	14,400	23,000	23,000	-	(25,000)	(10,600)	14,400	29,400	(15,000)
AICF	AICF President Leadership Award (1235)	2,000	-	2,000	2,000	-	2,000	-	-	-	-	-
	Total AICF Sponsored Projects and Unrestricted Projects	$ 1,221,882	$ 884,223	$ 337,659	$ 1,189,882	$ 1,187,882	$ 2,000	$ (32,000)	$ 303,659	$ 335,659	$ 87,683	$ 247,976

*Note that encumbrance data shown reflects all open POs. As only fully expended POs may be closed in Jenzabar, amounts may be overstated from partial expenditures.

Tohono O'odham Community College
Restricted and Unrestricted Expenses: Budget by Project Summary by Source
For the Grant Budget Period
(Intended for Internal Management Purposes Only)

		Actual			Grant Budget			Remaining Budget			Encumbrances*	
Source		Revenue	Expenses	Excess (deficiency) or Deferred Revenue (Grant AR)	Revenue	Expenses	Excess (deficiency)	Revenue	Expenses	Excess (deficiency)	Open POs	Remaining Budget Excess (deficiency) After Open POs
Other	TO Language Ctr Appropriation of Funds fr TON (1131)	$ 896,880	$ 846,438	$ 50,441	$ 896,880	$ 896,880	$ (0)	$ -	$ 50,441	$ 50,441	$ 15,761	$ 34,680
Other	NAAF Horseshoeing Program (1414)	192,073	192,073	-	192,073	192,073	-	-	-	-	-	-
Other	A Western Regional Native American Language Resource Center in AZ (1408)	-	-	-	41,688	41,688	-	41,688	41,688	-	-	-
Other	Seed Fund (1415)	75,000	-	75,000	75,000	75,000	-	-	75,000	75,000	4,094	70,906
Other	NAAF Traditional Agriculture (1416)	134,721	-	134,721	149,690	149,690	-	14,969	149,690	134,721	-	134,721
Other	TO Gaming Back to Campus Daily Meals and Archery Range (1716)	9,247	9,247	-	9,247	9,247	-	-	-	-	-	-
Other	Project Success Ascendium Emergency Aid/Paid Internship (1727)	106,689	58,463	48,226	169,000	169,000	-	62,311	110,537	48,226	-	48,226
	Total Other Sponsored Projects	$ 1,414,610	$ 1,106,221	$ 308,388	$ 1,533,578	$ 1,533,578	$ (0)	$ 118,968	$ 427,356	$ 308,388	$ 19,856	$ 288,533
	Total Sponsored Projects	$ 42,429,383	$ 31,197,130	$ 11,232,253	$ 45,501,412	$ 43,751,412	$ 1,750,000	$ 3,072,029	$ 12,554,282	$ 9,482,253	$ 460,351	$ 9,021,902
	Student Financial Aid											
AICF	Scholarships- 21-8010 AICF	$ 3,250,227	$ 2,930,698	$ 319,529	$ -	$ -	$ -	$ (3,250,227)	$ (2,930,698)	$ (319,529)	$ 985	$ (320,514)
Federal	FSEOG (8020)	-	58,753	(58,753)	-	-	-	-	(58,753)	58,753	-	58,753
Federal	PELL (8030)	8,409,481	8,398,692	10,789	-	-	-	(8,409,481)	(8,398,692)	(10,789)	-	(10,789)
	Total Student Financial Aid	$ 11,659,708	$ 11,388,143	$ 271,565	$ -	$ -	$ -	$ (11,659,708)	$ (11,388,143)	$ (271,565)	$ 985	$ (272,549)
	Unrestricted Special Projects											
AICF	AICF Bridge Fund (1233)	$ 100,000	$ 13,247	$ 86,753	$ 100,000	-	$ 100,000	$ -	$ (13,247)	$ 13,247	$ -	$ 13,247
	Total Active Restricted Budgets and Unrestricted Special Projects	$ 54,189,091	$ 42,598,520	$ 11,590,571	$ 45,601,412	$ 43,751,412	$ 1,850,000	$ (8,587,679)	$ 1,152,892	$ 9,223,935	$ 461,336	$ 8,762,599
	Inactive Sponsored Projects											
Federal	NSF -TCUP Pathways to Indigenous STEM - 1114	$ 2,609,528	$ 2,609,528	$ -	$ 2,514,278	$ 2,501,346	$ 12,932	$ (95,250)	$ (108,182)	$ (12,932)	$ -	$ (12,932)
Federal	ANA Increase Technical Capacity - (1117) Federal Share	550,538	872,782	(322,244)	1,200,000	1,181,100	18,900	649,462	308,318	(341,144)	-	(341,144)
AICF	AICF AT&T TCU BRAIDING Success Project (1118)	167,200	139,496	27,704	168,630	96,570	72,060	1,430	(42,926)	(44,356)	-	(44,356)
Other	TO Nation TOCC Language Center (1124)	600,000	967,828	(367,828)	900,000	848,252	51,748	300,000	(119,576)	(419,576)	-	(419,576)
Other	Dollar General Native Americans Stepping Forward (GED) (1127)	195,000	193,236	1,764	50,000	50,000	-	(145,000)	(143,236)	1,764	-	1,764
Federal	NIST/NTIA Connecting Communities (1140)	$ 1,594,592	$ 1,594,603	$ (10)	$ 1,912,357	$ 2,214,216	$ (301,859)	$ 317,765	$ 619,613	$ 301,849	$ -	$ 301,849
AICF	AICF Community Based Native Arts Learning Sharing (1216)	35,000	32,673	2,328	9,000	9,000	-	(26,000)	(23,673)	2,328	-	2,328
AICF	AICF/TCU Preview Grant (1217)	4,000	2,542	1,458	2,000	3,539	(1,539)	(2,000)	997	2,997	-	2,997
AICF	AICF Pres Fund Lang/Cultural/HW6/22-5/24 (1218)	100,000	100,751	(751)	100,000	100,000	-	-	(751)	(751)	-	(751)
AICF	AICF Food Security Emergency Aid for Student Success (1221)	5,700	3,174	2,526	5,700	5,700	-	-	2,526	2,526	-	2,526
AICF	AICF Dollar General Adult Education Program (1230)	30,000	30,000	-	30,000	30,000	-	-	-	-	7,750	(7,750)
Other	IECD Practitioner Symposium (1303)	80,400	18,354	62,046	80,400	80,400	-	-	62,046	62,046	-	62,046
Other	Univ of AZ NASA Space Grant (1402)	35,500	27,116	8,384	29,500	29,500	-	(6,000)	2,384	8,384	-	8,384
Other	Haury Program Tribal Resilience Initiative Award for A Student's Journey (1406)	335,838	304,323	31,515	315,206	321,206	(6,000)	(20,632)	16,883	37,515	-	37,515
Federal	NIFA Education for Sustainable Tomorrow: Food Sovereignty (1508)	432,746	413,087	19,660	442,259	443,865	(1,606)	9,513	30,779	21,266	-	21,266
Federal	USDA Furniture Arts & Science (1509)	166,200	166,200	0	166,200	166,200	-	-	0	0	-	0
Federal	USDA Disaster Relief Health & Wellness (1526)	99,975	99,975	0	99,975	99,975	-	-	0	0	-	0
Federal	USDA NIFA Extension Capacity (1531)	171,280	249,502	(78,222)	177,238	177,238	-	5,958	(72,264)	(78,222)	-	(78,222)
Federal	NIFA Extension Capacity Bldg Together III (1541)	593,300	593,300	0	661,500	372,620	288,880	68,200	(220,680)	(288,880)	-	(288,880)
Federal	USDA TCI E Campus Community Facilities (1621)	137,703	137,703	-	137,703	168,703	(31,000)	-	31,000	31,000	-	31,000
Federal	USDA TCI Wellness Ctr (1628)	181,367	181,367	-	181,367	181,367	-	-	-	-	-	-
Other	Community of Practice (1720)	88,143	52,027	36,116	108,000	108,000	-	19,857	55,973	36,116	-	36,116
	Total Inactive Grants	$ 8,214,010	$ 8,789,564	$ (575,554)	$ 9,291,313	$ 9,188,796	$ 102,516	$ 1,077,303	$ 399,232	$ (678,070)	$ 7,750	$ (685,820)

*Note that encumbrance data shown reflects all open POs. As only fully expended POs may be closed in Jenzabar, amounts may be overstated from partial expenditures.

Waiting on internal budget

Grant closeout completed. Will be moved to inactive for February

Note: All data is sourced from Jenzabar

Tohono O'odham Community College
Statement of Cash Flows
For the Seven Months Ended January 31, 2026
(Intended for Internal Management Purposes Only)

	For the Month Ended 01/31/2026	YTD FY26
Operating Activities		
Change in Net Assets	$ (238,324)	$ 6,553,756
Cash Flow Adjustments		
Depreciation	$ 248,316	$ 496,633
Change in Assets and Liabilities		
Student accounts receivable	(225,498)	(1,081,199)
Contracts and grants receivable	737,980	1,378,183
Prepaid expenses	-	(83,210)
Bookstore inventory	(12,342)	(77,398)
Accounts payable	(109,950)	(319,325)
Salary related payable	25,438	528,033
Other payables and accrued expenses	(10,967)	(95,940)
Deferred grant revenue	(172,688)	660,027
Net Cash from / (used for) Operating Activities	$ 241,966	$ 7,959,560
Investing Activities		
Sales or purchases of investments	$ -	$ (107,403)
Net Cash from / (used for) Investing Activities	$ -	$ (107,403)
Net Change in Cash	$ 241,966	$ 7,852,157
Cash at Beginning of Period	26,005,834	18,395,644
Cash at End of Period	$ 26,247,801	$ 26,247,801

TOHONO O'ODHAM COMMUNITY COLLEGE

TO: BOARD OF TRUSTEES

THRU: STEPHEN SCHOONMAKER, PRESIDENT

FROM: TRACY WORTHEY, INTERIM HR DIRECTOR

SUBJECT: **RECOMMENDATION FOR APPROVAL OF PERSONNEL ACTIONS** (NEW HIRES, TRANSFERS, AND SEPARATIONS

DATE: **2/10/2026**

CC: FILE

Background

The Administration respectfully requests the Board of Trustees to approve the personnel actions (new hires, transfers, and separations) detailed in the list below.

All proposed actions have been reviewed by the Human Resources Department and are in full compliance with College policy.

The President of Tohono O'odham Community College **approves** and **recommends** this slate of personnel actions for the Board's final endorsement.

RESOURCE LIST
January 5, 2026 – February 10, 2026

New Hires:

Name	Position	Date
Chauntel Benally	Phoenix Center Part-time Receptionist	1/23/2026
Durell Martinez	Facilities Technician I	1/26/2026
Sherwood Mendez	Facilities Technician I	2/2/2026

Promotions:

Name	Position	Date
Ofelia Zepeda	Interim Academic Dean	1/20/2026

Separations:

Name	Position	Date
Grace Salcido	Academic Advisor and Career Specialist	1/23/2026
Laura Sujo Montes	Academic Dean	1/31/2026

Tohono O'odham Community College
Employment Vacancy Activity Log
January 2025

Administrative/Faculty/Exempt

Vacant Position	Division	Number of Applicants	Tohono O'odham	Native American	Other	Application Meeting Minimum Qualifications		Most Recent Activity Log Update	Recommended for Interview		Interview Scheduled	Recommendation Made		Comments
						Yes	No		Yes	No		Yes	No	
Adult Basic Education	Workforce & Community Development	2			2	2		2/9/2026	1		2/12/2026			
WFD Success Coach	Student Services	4	1		3			11/24/2025	4		1/13/2026	1	3	Approved with start date of 3/2/26
Behavioral Health Counselor	Student Services	2	1		1	1	1	1/27/26	1		1/7/2026			Cancelled
Pre-College GED Instructor	Workforce & Community Development	4	1		3	4	1	12/5/2025	1		1/9/2026			Approved with start date of 3/2/26
Adjunct Instructor Pool	Education	4	1	1	2	4		11/26/2025						Ongoing pool for adjunct positions
Cultural Liaison	President Office	2	1		1	1	1	11/26/2025	1		1/20/2026	1	0	Approved with start date of 2/23/26
Interim Academic Dean	President Office	2	1		1	2		11/26/2025	2		1/14/2026	1	1	Approved started 1/20/26
Controller	Finance	2			2			12/19/2025						
Director of Sponsored Projects	Finance	2	1	1				12/19/2025						
Chief HR Officer	President Office	2			2			12/19/2025						
Communication and College Advancement Director	President Office	7	2		5	5	2	12/19/2025						
Academic Advising and Career Specialist	Student Services							1/31/2026						
Accounting Instructor	Education	6			6	3	3	11/21/2025	1	1				

Hourly/Non-Exempt

Vacant Position	Division	Number of Applicants	Tohono O'odham Native American Other			Application w/ Complete documents		Most Recent Activity Log Update	Recommended for Interview		Interview Scheduled	Recommendation Made		Comments
						Yes	No		Yes	No		Yes	No	
Lead Facilities Maintenance Tech	Operations	0						10/6/2025						Seeking External Posting Places
Facilities Technician I	Operations	14	14			10	4	12/4/2025	5		11/13/2025	2	3	Approved started 1/26 and 2/2/26
Phoenix Center Receptionist	Student Services	19	4		15	19		10/6/2025	7	1	12/8/2025	1	5	Approved started 1/26/26
Lead Cook	Student Life	3	3			1		10/6/2025	3		2/9/2026			Finishing up interviews
Assistant Cook	Student Life	2	2					2/2/2026						Cancelled and reposted
Procurement Specialist	Administrative Services & Finance	6	4		2	4		10/23/2025						Waiting for Interview dates
Office Coordinator	Administrative Services & Finance	6	6			6		10/23/2025						Waiting for Interview dates
Math Tutor	Education	1			1			12/17/2025						Formerly Embedded Tutor
Writing Tutor	Education	3			3			12/17/2025						Formerly Embedded Tutor
Apprenticeship Driver Part-time	President's Office	5	5			4	1	11/7/2025	3	1	12/3/2025	1	2	Approved started 2/10/26
Office 365 Trainer	Workforce & Community Development							11/21/2025						Reposted
HR Payroll Specialist	President's Office	1	1					12/19/2025						
Institutional Research Analyst	President's Office	5			5		1	12/29/2025						

TOHONO O'ODHAM COMMUNITY COLLEGE

TO: BOARD OF TRUSTEES
THRU: DR. STEPHEN SCHOONMAKER, PRESIDENT
ADMIN TEAM – REVIEW DATE
FROM: TRACY WORTHEY
SUBJECT: **UPDATE EMPLOYEE HANDBOOK – PART-TIME EMPLOYEE BENEFITS**
DATE: FEBRUARY 10, 2026
CC: EVAN THOMAS, SPECIAL ASSISTANT TO THE PRESIDENT

Background: The currently our employee handbooks indicates that only full-time regular employees can be offered medical, dental, vision, short-term, and long-term disability and life insurance offered by the college.

Justification: In the last eight months, we have created three part-time positions and found that the Nation does offer these benefits to permanent part-time employees.

Action Requested: We are requesting the Board's approval to formally amend the Personnel Policies and Procedures Handbook.

Recommendation: Under Section III. Benefits, - we would amend the language to read:

A. Health Benefits

All full-time and part-time regular employees of the College will be offered medical, dental, vision, short-term, and long-term disability and life insurance offered by the college.

2. Life Insurance
Employees will be covered by a group term life insurance plan, effective on first of the month following thirty (30) days employment as a regular full-time or part-time employee. Employees have the option to purchase additional levels of life insurance. Coverage levels above $50,000 are considered taxable income and employees have the right to opt out.

4. Long-term Disability Insurance Long-term disability insurance is provided to regular full-time and part-time employees after six (6) months of a qualifying disability as defined by the policy. This plan provides a continuation of 60% of the employee's regular wages to a maximum of $6,000.00 per month if the employee is disabled.

5. Short-term Disability Insurance Short-term disability insurance is provided to regular full-time and part-time employees after fourteen (14) days of a qualifying disability as defined by the policy. This plan provides a continuation of 60% of the employee's regular wages to a weekly maximum of $1,500.00 if the employee is disabled up to 24 weeks.

Revised Annual Leave Policy for Non-Faculty Employees

Annual leave is accrued from the date of employment.

- **Full-time non-faculty employees** accrue annual leave at a base rate of **six (6) hours** per pay period.
- **Part-time staff** accrue annual leave at a proportionate rate based on their regular assigned hours compared to the standard full-time schedule of forty (40) hours per week.

Accrual Rate Tiers (Based on Service)

Years of Service	Full-Time Accrual Rate (Per Pay Period)	Part-Time Accrual Rate
Less than 4 years	6 hours	Proportionate
4 to 9 years	**7 hours**	Proportionate
10+ years	**8 hours**	Proportionate

Maximum Carryover

- **Carryover Limit:** Employees may carry over a maximum of **240 hours** of annual leave accrued into the next calendar year.

Usage, Eligibility, and Pay Out

- **Eligibility to Use:** An employee may use annual leave upon accrual after **thirty (30) days of satisfactory service**. An exception may be made with a pre-arranged annual leave agreement with the hiring supervisor.
- **Termination Pay:** If an employee terminates in **good standing**, they will receive pay for unused, earned annual leave, except as otherwise provided by these Personnel Policies.
- **Exclusions:** Annual leave cannot be accrued by or granted to temporary employees or adjunct faculty employees.
- **Non-Accrual:** Employees do not earn annual leave hours when they are not working while on worker's compensation, family medical leave, disability programs, or certain other types of leave, including leave without pay. Employees should consult their personnel policies and the Human Resource office for clarification.

1. Request for Leave

All annual leave requests require the employee to submit a **"Time off/Leave Request" via TOCC's timekeeping system** two (2) weeks prior to the requested leave time. Exceptions may be made for emergencies.

a. Granting Annual Leave

The immediate supervisor may approve annual leave online for all eligible personnel. Personnel are encouraged to plan annual leave time with their supervisor and others affected by the employee's absence, subject to the immediate supervisor's approval. In the event of conflict among the staff for leave time, the supervisor will make the determination if leave is granted and to whom.

b. Disapproval of Annual Leave

Annual leave requests made after the fact may not be approved, unless the employee supplies proof of an emergency to the supervisor. The supervisor has discretionary authority to approve or disapprove leave in an emergency situation. If disapproved, the employee will be charged leave without pay in addition to any applicable disciplinary action as warranted.

2. Annual Leave Cash Out

An eligible employee may cash out a portion of his/her annual leave during the last pay period of the calendar year, provided the employee has accumulated at least **240 hours** of annual leave as of the first full pay period in December. The employee may receive **up to 80 hours at 50% of the employee's rate of hourly pay**.

Tohono O'odham Kekel Ha-Maṣcamakuḍ
Education Division
P.O. Box 3129 Sells, AZ 85634
Phone: (520) 479-2304 | Fax: (520) 383-8403
www.tocc.edu

To: Tohono O'odham Community College Board of Trustees

From: O. Liz Zepeda, Interim Academic Dean

Subject: **AGEC Redesign**

Date: February 11, 2026

The AGEC Redesign has been in effect for three years and will need to be in effect by the 2026-2027 catalog year. At this point in time, TOCC does not have these changes implemented yet. As a quick overview, here are the anticipated steps we envision:

1. Curriculum Coordinator, Julie McIntyre, is working to meet with faculty to revise all programs.
    a. As part of these meetings, course descriptions are being cleaned up for pre-requisites and co-requisites. This will help with Jenzabar settings.
    b. Adding language of completion of a C or better to reflect the requirement for AGEC transferability.
2. Changes will be taken through the Curriculum Process.
3. Approved changes will be recorded in the 2026-2027 TOCC Academic Catalog.
4. 26-27 Catalog will be brought to the Board of Trustees to be approved.
5. Fall 2026 Schedule can be finalized to meet the March 16 registration opening.

TOHONO O'ODHAM COMMUNITY COLLEGE

TO: **BOARD OF TRUSTEES**

THRU: **DR. STEPHEN SCHOONMAKER, PRESIDENT**
ADMINISTRATION LEADERSHIP TEAM

FROM: **YOLANDA PACHECO, DEAN OF STUDENT SERVICES**
CALENDAR COMMITTEE

DATE: **FEBRUARY 19, 2026**

SUBJECT: **2026-2027 ACADEMIC CALENDAR**

CC: **EVAN THOMAS, SPECIAL ASSISTANT TO THE PRESIDENT**

Background: At the recommendation of the President, a Calendar Committee was formed to discuss, prepare and present the 2026-2027 Academic Calendar for approval and publication. The committee is made up of ten members including the Dean of Academic, Dean of Student Services, Registrar, Director of Human Resources, Director of Apprenticeship Program, Chair of Workforce and Community Development, Chair of Faculty Senate, Advising Manager and two representatives from San Carlos Apache College. The committee will be responsible for the preparation of all forthcoming yearly academic calendars. The 2026-2027 calendar was forwarded to the Administration Leadership Team for review and given approval on February 9, 2026 to move forward to the Board of Trustees for final approval.

Please see the attached calendar for your consideration.

Justification: The Academic Calendar is a major driver of the College's operations and timelines throughout the academic year. The calendar ensures that we have sufficient hours to properly earn course credits, deadlines throughout each semester for the students to make changes to their course schedules, note important dates and holidays and to help guide planning for college events and activities.

Action Requested: We request the Board of Trustees review the calendar and approve the 2026-2027 Academic Calendar.

Recommendation: The Board of Trustees approve the 2026-2027 Academic Calendar.

Tohono O'odham Community College 2026-2027 Academic Calendar

August 2026

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September 2026

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October 2026

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November 2026

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December 2026

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Note: Number of Days in Fall Semester

Aug	15	
Sep	30	
Oct	31	
Nov	30	
Dec	11	
	117	78 days

Note: 6 days College Closed;
5 days Fall Break

January 2027

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February 2027

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

March 2027

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April 2027

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May 2027

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Note: Number of Days in Spring Semester

Jan	21	
Feb	28	
Mar	31	
Apr	30	
May	7	
	117	78 days

Note: 2 days College Closed;
5 days Spring Break

June 2027

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

July 2027

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Note: Number of Days in Summer Session

May	8	
Jun	30	
Jul	16	
	54	36 days

Note: 3 days college closed

Fall Semester 2026	
2026 Fall Admissions Deadline	Aug 7, 2026
First Day of Instruction	Aug 17, 2026
Registration (To add) Deadline	Aug 21, 2026
Drop/Full Refund Deadline	Aug 31, 2026
Labor Day - **College Closed**	**Sept 7, 2026**
2026 Fall Graduation Application Due	Sept 11, 2026
O'odham Tas - **College Closed**	**Sept 25, 2026**
Fall Break - **No Classes**	**Sept 28 - Oct 2, 2026**
45th Day Census	Sept 30, 2026
St. Francis Day - **College Closed**	**Oct 05, 2026**
2027 Spring Registration Begins	Oct 19, 2026
Withdrawal Deadline	Nov 2, 2026
Veteran's Day - **College Closed**	**Nov 11, 2026**
Thanksgiving Holiday - **College Closed**	**Nov 26, 2026**
Native American Heritage Day - **College Closed**	**Nov 27, 2026**
Last Day of Instruction	Dec 11, 2026
Final Grades Due	Dec 18, 2026
Winter Break - **College Closed**	**Dec 25, 2026 - Jan 1, 2027**

Fall Semester 2026				
2026 Fall Admissions Deadline	Aug 7, 2026			
1st 8 Week Subterm Begins	Aug 17, 2026	Aug	15	
Registration (To add) Deadline	Aug 21, 2026	Sep	26	
Drop/Full Refund Deadline	Aug 25, 2026	Oct	13	
Withdrawal Deadline	Sept 21, 2026		54	36 days
1st 8 Week Subterm Ends	Oct 16, 2026			
Final Grades Due	Oct 23, 2026			
		Oct	13	
2nd 8 Week Subterm Begins	Oct 19, 2026	Nov	30	
Registration (To add) Deadline	Oct 23, 2026	Dec	11	
Drop/Full Refund Deadline	Oct 27, 2026		54	36 days
Withdrawal Deadline	Nov 23, 2026			
2nd 8 Week Subterm Ends	Dec 11, 2026			
Final Grades Due	Dec 18, 2026			

Spring Semester 2027	
2027 Spring Admissions Deadline	Jan 4, 2027
First Day of Instruction	Jan 11, 2027
Registration (To add) Deadline	Jan 15, 2027
Martin Luther King Jr.-**College Closed**	**Jan 18, 2027**
Drop/Full Refund Deadline	Jan 25, 2027
2027 Spring & Summer Graduation Application Due	Feb 5, 2027
President's Day - **College Closed**	**Feb 15, 2027**
45th Day Census	Mar 4, 2027
Spring Break - **No Classes**	**Mar 8-12, 2027**
2027 Summer & 2027 Fall Registration begins	Mar 15, 2027
Withdrawal Deadline	Mar 29, 2027
Last Day of Instruction	May 7, 2027
Final Grades Due	May 14, 2027
Spring 2027 Commencement	May 21, 2027

Spring Semester 2027				
2027 Spring Admissions Deadline	Jan 4, 2027			
1st 8 Week Subterm Begins	Jan 11, 2027	Jan	21	
Registration (To add) Deadline	Jan 15, 2027	Feb	28	
Drop/Full Refund Deadline	Jan 20, 2027	Mar	5	
Withdrawal Deadline	Feb 16, 2027		54	36
1st 8 Week Subterm Ends	Mar 5, 2027			
Final Grades Due	Mar 12, 2027	Mar	17	
		Apr	30	
2nd 8 Week Subterm Begins	Mar 15, 2027	May	7	
Registration (To add) Deadline	Mar 19, 2027		54	36
Drop/Full Refund Deadline	Mar 23, 2027			
Withdrawal Deadline	Apr 19 2027			
2nd 8 Week Subterm Ends	May 7, 2027			
Final Grades Due	May 14, 2027			

Summer Semester 2027	
Summer 8 Week Session	
2027 Summer Session Admissions Deadline	May 17, 2027
First Day of Instruction	May 24, 2027
Registration (To add) Deadline	May 28, 2027
Memorial Day - **College Closed**	**May 31, 2027**
Drop/Full Refund Deadline	Jun 2, 2027
Juneteeth Day - **College Closed**	**Jun 18, 2027**
Withdrawal Deadline	Jun 28, 2027
Independence Day - **College Closed**	**Jul 5, 2027**
Last Day of Instruction	Jul 16, 2027
Final Grades Due	Jul 23, 2027

Tohono O'odham Kekel Ha-Maṣcamakuḍ
President's Office
P.O. Box 3129 Sells, AZ 85634
Phone: (520) 479-2304 | Fax: (520) 383-8403
www.tocc.edu

President's Report to the Board of Trustees

February 10, 2026

Dr. Ofelia Zepeda, Chair
Tohono O'odham Community College Board of Trustees

Dear Dr. Zepeda and Members of the Board of Trustees,

It is an honor to submit to you my February board report detailing significant events and activities during the month of January. We entered the year 2026 focused on the start of Spring Semester and to continue our efforts to achieve goals around strategic planning, master facility planning, sustainability planning, and creation of the College's accreditation assurance report.

Highlights from January, 2026:

Item	Actions	Notations
1. Start of Spring Semester	Launching of the new Spring Semester	Classes began January 12. Enrollment was down about 18%.
2. Wiṣag Koṣ Master Facility Planning	Several meetings were held this month to resume the facility and programmatic planning process for Wiṣag Koṣ.	Working again with ESB to develop a formal master facility plan for another campus. Input from staff, faculty, students, and the community will be incorporated.
3. Selection of Interim Academic Dean	Interviewed internal candidates with a hiring committee.	Ms. Ofelia (Liz) Zepeda was selected as the Interim Academic Dean. She began January 20 so she could work alongside Dean Laura Sujo-Montes for two weeks prior to Dr. Sujo-Montes' retirement.
4. Selection of Cultural Liaison	Interviewed candidates with a hiring committee.	Ms. Adrianne Rios was selected as the College's new Cultural Liaison. Her first day has been set for February 23.
5. Meeting with Pascua Yaqui Economic Development Corp.	Apprenticeship Director Jackson Doe and I met with Daune Cardenas re: Heavy Equipment Training Program.	Outlined machinery (make and model) of the Heavy Equipment program for ordering as compared to the Title III Part A Supplement budget.
6. All-Staff Retreat	Met with All-Staff for an extended meeting. Facilitation provided by Dr.	Two major items covered during the retreat: A. Organization Input – Staff considered the college's

Item	Actions	Notations
	Alexandria Wright, from Blue Stone Consulting.	organization to maximize alignment of function, facilitate communication, improve processes, and maximize capacity of our college operations. Four groups created four versions of our organization. Interim HR Director Worthy and I are reviewing the input to propose an optimized organization to share back with the college community and then forward to the Board for consideration. B. Strategic Planning 2026-2031 Input. Based on a student-centered framework, staff provided input on four strategic themes of the student success journey at the college: 1. Academic/Career Pathways 2. Student Success Support 3. Community/Family/Relatives 4. Partnerships
7. Keihina	Celebration for the community, sponsored by the College and Schuk Toak District, as a healing ceremony.	The ceremonies were moving and meaningful. Thanks to Adrianne Rios, Dwayne Pierce, Evan Thomas, Frances Benavidez, Sylvia Hendricks, Ron Geronimo, and many others who helped make this event possible and successful.

Respectfully Submitted,



Dr. Stephen Schoonmaker
President
Tohono O'odham Community College

December 2025 Board Report Activities
Human Resources

Issues/Items	**Discussion/ Situation**	**Summary/ Resolution**
Desk Audits	Meeting with employee, then supervisor about duties and responsibilities of position.	22 audits have been completed.
Time Sheet Changes	Working with Interim Payroll Technician to clean employee data for Paychex and ADP.	Working with the ADP implementation team to set up site. Completed two training sessions and started extraction of polices and employee reports for data extraction.
Employee Handbook	Review and updating the current employee handbook.	Working with updating approved policy changes and identifying new policies inserts.
Job Description Template	Created a new job description template to capture all the required information for creating and updating a position.	71 positions have been moved into the new template and reviewed with the supervisor.
Whistleblower Compliant	Received on November 5th.	Legal Counsel and President have approved the report.

Report to TOCC Board of Trustees:

Jay Juan
Chief of Operations
January 2026

Issues/Items	**Actions/Assessment**
Wiṣag Koṣ Restroom Renovation Project	• Plumbing piping was installed and concrete poured • Electrical wiring has been removed • Framing has begun
Dorm HVAC Project	• New HVAC units have been mounted in Staff and B areas. • Electrical wiring has been installed
Automated External Defibrillator (AED)	Install several AED devices with cabinets in buildings (Dorms, GSK, Faculty).
GSA Vehicles	• We had several vehicles go down and required towing to Tucson for repairs. We've ordered replacement vehicles and are awaiting GSA approval. • Mileage reports submitted
Fire Monitoring Company visit	Meeting with AP Fire to discuss monitor services. AP Fire assessed all our fire panels and will make recommendations.
Filling Vacancies	Worked on reference checks and completed paperwork to bring two new employees aboard.
Service Calls	Maintenance Requests – 17 Vehicle Requests – 13
Shuttle/Transportation numbers	1/2/2026 0 passengers 1/5 - 1/9/2026. 8 student passengers, average of 1.6 for five days. 1/12 - 1/16/2026. 21 student passengers, average of 4.2 for five days. 1/20 - 1/23/2026. 16 student passengers, average of 4 for four days. 1/26 - 1/30/2026. 24 student passengers, average of 4.8 for five days.

To: Tohono O'odham Community College Board of Trustees

Thru: Dr. Stephen Schoonmaker, President

From: Ronald Geronimo, Director
Frances Benavidez, Project Director, NSF TEAC

Subject: January 2026 Board Report

O'odham Ñi'okĭ Ki: (ONK) - Key Issues / Items Addressed in January 2026 Board Report

Strategic Initiative	Issues/ Items	Actions/Assessments
Language Documentation and Media– Print, Video, and Broadcast	Developing new media, digital and print resources.	**Advancing Efforts to Document, Share, and Promote the O'odham Ñi'okĭ:** Hekajin g ñi'okĭ - produced two radio shows this month featuring Willard Thomas (Schuk Toak) and Richard Saunders (Sif Oidak) hosted by Isidro Lopez. Western Regional Native Language Resource Center – began working with a contractor to digitize hard-copy language materials that will be updated, edited, and formatted for future language learning resources. Language App – entering a new phase of development with additional content creation and translation of categorized word lists for inclusion in the app.
Capacity Building: Training for Language Sustainability	Building capacity for language speakers to lead language continuity efforts through varying training initiatives.	**O'odham Language Training Programs:** O'ohona Taşogida Class – the first cohort of this class which focuses on preparing students to teach O'odham writing, concluded with 15 of 17 students completing the program. A new cohort of 17 students began in late January, with several participants traveling from Gila River to attend this in-person class. Canvas Tutorials for New O'odham Language Teachers – with the start of the new semester, the language center provided Canvas tutorials and support to newly hired THO 101 O'odham language instructors. Hosted Monthly Head Start Collaboration Lesson Planning Session – teachers and staff from four Head Start Centers convened for the monthly collaborative lesson-planning session to support immersion-based instruction and shared resource development.
Networking and Outreach – Organizing with the Community	Promoting Language Use and Visibility	**Community Outreach and Engagement** The center continued to strengthen community connections: - Hosted 4 language learning workshops for the TON Gaming Enterprise, reaching employees interested in integrating the O'odham language into their work. - Hosted the third of four Language Carnivals at Himdag Ki: in collaboration with partner language programs. The event included participation from Nation programs hosting game booths, five districts providing transportation, and nearly 200 community members engaging in language activities. - Hosted monthly Family Engagement Nights to support language learning in the home.
Other	Grant Reporting and Collegewide Programming	**NSF Annual Report- e**fforts to meet annual NSF reporting requirements are underway. Completed a draft report and ongoing meetings with the NSF evaluator are ongoing to provide information for evaluation. **Contributing to Collegewide Priorities** The O'odham Language Center worked closely with the Himdag Committee to support collegewide cultural and academic priorities, including: • Hosting and preparing for the four-night Keihina • Reviewing and approving new curriculum **Development of TOS Bachelors Program** - Disseminated a student survey to ensure alignment with program direction and student interest. Results generated useful data that may inform upcoming course offerings and program planning.

TO: Tohono O'odham Community College Board of Trustees

THRU: Dr. Stephen Schoonmaker, President

FROM: Kristin Eberhardt, Title III Project Director

DATE: February 7, 2026

SUBJECT: Title III Grants Board Report January 2026

Key Issues/Items addressed

Issues/Items	**Actions/Assessment**
Title III Part A	• Document Team on-going organization of Finance documents • Document Team assisting with getting books to students • Submit the Annual Performance Report for Part A • Budget for Part A for new grant year
Title III Part F	• Budget for Part F for the grant year • Submit the Annual Performance Report for Part F
Title III Part A-25A	• Budget finished and components decided upon for: CNA/EMT, heavy equipment, educational supplies, solar panel installation program, Multipurpose Building
Radio	• Radio shows were edited and sent to KOHN • Compilation of radio shows for the grant year • Start of new five year grant radio shows
Accuplacer/EdReady	• Review of incoming students taking EdReady • Review of EdReady reports with NROC • EdReady organization and review
Tutors	• Review Tutor Logs for Annual Performance Report
Grants Team	• Review grant management training • Grant management review by request
Misc	• Pryor Training Rewards employee check in • Multipurpose Building walls and gym going up • AED's installed in 7 buildings on Main Campus • Jenzabar trainings for grant management

Education Division, *January 2026*

Issues/Items	Actions/Assessment
Transition	Dr. Sujo-Montes' last day was January 30th. The transition from the permanent to interim dean was a two-week period. Emails of introduction were provided to key partners. A Google Drive containing important Education Division files was created and shared. A farewell-thank you luncheon was held. Faculty and staff gifted student-created jewelry as mementos of TOCC.
NAU	Meetings regarding: • Social Work 90-30 Program: Dr. Rountree has been working with Social Work faculty and NAU Statewide staff to create a pipeline for students to achieve a BSW. 3 of the 4 years would occur at TOCC. The plan is being finalized. • Arrangements have been made for late February to discuss what a 90-30 program will look like for an Early Childhood Education degree. • TOCC expects to have faculty participation in the 7 Gen Faculty Exchange Program. Dr. Sujo-Montes, Dr. Schoonmaker, and Liz Zepeda met with Dr. Colin Ben and Dr. Chischilly regarding the timeline and application process.

Community of Practice	• AIHEC Digital Distance Learning check-in regarding AIHEC-sponsored initiatives.
	• Constellate Check In RE: remedial courses and student support:
	  ○ Discussed multiple measure placements
	  ○ Co-requisite support
	  ○ Examined data documenting student performance in TOCC math course

University of Arizona	Monthly check in discussing: • Transfer portal tool still in design • UA Transfer Day for February 11th • A Student's Journey • Funding remaining and how to allocate it
Faculty Evaluations	Dr. Sujo-Montes completed faculty evaluations and provided feedback to faculty.
Dual Enrollment Discussion with Tempe Union	TOCC staff met with Tempe Union representatives to discuss a possible partnership for dual enrollment to better serve their Native American population.

Tohono O'odham Studies

ALL Bachelor of Arts in Tohono O'odham Studies

1. **11.7.2025 TOSP Meeting—Bachelor of Arts**
    a. TOSP Bachelor of Arts Program Learning Objectives
        i. A survey was designed and implemented by Ms. Frances Benavidez and Mr. Dwayne Pierce asking a series of questions. Dr. Schoonmaker agreed to offer 10 $50 gift certificates as an incentive to participants who completed the survey
        ii. Google survey address: https://forms.gle/ZNpsUijtftw6GS7C8
        iii. 3 question survey agreed to during meeting with a deadline at the end of December (conceived, administered, and returned to committee)
        iv. Survey was instead administered end of December and concluded in January 2026
            1. Dr. Jeremy Johns is translating (with help from O'odham Ñi'okĭ Ki) the PLOs into O'odham Ñi'okĭ
            Survey questions attached.
            Meeting notes from 1.26.2026 attached with survey results.
2. **11.27.2024 TOSP Meeting—Bachelor of Arts**
    a. Final list of Bachelor of Arts in Tohono O'odham Studies PLOs:
        i. **Incorporate** sustainable cultural, environmental, geographic natural resources and agricultural practices of O'odham Jewed.
        ii. **Identify** the similarities & differences among Tohono O'odham Districts & Communities that make up the cultural and political landscape of the Tohono O'odham Nation.
        iii. **Integrate** and apply T-So:son, Himdag & O'odham Community organization as foundational & guiding principles in the research about and for O'odham.
        iv. **Apply** the understanding of O'odham cultural traditions, history and language as needed **TOSP to Host a Spring Series Speaker**—budget for this event was put forward S2025, ideas are being solicited (if you have someone in mind please put his/her name forth)
    b. Mr. Billy Allen Contacted the program—email content found on the Meeting notes from 1.26.2026 .
3. **On Deck:** Drafting the information needed for HLC "to be determined" (during the month of March)
    a. Program description
    b. Sample Path Progression
    c. Student Information table
    d. General Education Courses (transfer from AA Degree requirements-list)
    e. General Education Courses (fill out table)
    f. TOSP Core Requirements (fill out table)
        i. 23 Core Credits & 61 Program Credits Required for AA
        ii. 6 cr hr TOSP Core I (transfer from AA, lower division units)
        iii. 21 cr hr TOSP Core II & 12 cr hr TOSP electives * 18 Upper Division AIS courses for a Major in TOSP
            1. 1 cr hr General Education Entry Course (take from TOCC catalog—lower division)

2. 1 cr hr TOSP Upper Division Assessment course

g. Program Learning Outcomes
h. Students
i. Signature Panel (construct form)

TOSP Meeting Notes 1.26.2026

In attendance: Mariah ShieldChief, Dwayne Pierce, Frances Benavidez, Drs. Schoonmaker & Sujo-Montes

A. Final list of Bachelor of Arts in Tohono O'odham Studies PLOs:

1. **Incorporate** sustainable cultural, environmental, geographic natural resources and agricultural practices of O'odham Jewed.
2. **Identify** the similarities & differences among Tohono O'odham Districts & Communities that make up the cultural and political landscape of the Tohono O'odham Nation.
3. **Integrate** and apply T-So:son, Himdag & O'odham Community organization as foundational & guiding principles in the research about and for O'odham.
4. **Apply** the understanding of O'odham cultural traditions, history and language as needed to personal and professional interactions.

During the meeting, there were suggestions and edits made. Listed above are a manifestation of the changes added at the time. Dr. Sujo-Montes did ask if the PLOs were actionable assessable. They are to be assessed when students take their one (1) unit capstone course in the 1st or 2nd semester senior year. The capstone, of course, will be required in order for students to graduate.

B. List of Courses-see "getting started ideas" on pg. 3.—*put out list and ask for commentary*.
1. Go over and weed out any no-go courses
2. Choose 4 classes to have available to teach in Fall 2026
3. Following steps- descriptions, CLOs, possible instructors

We orally went over the list of courses. I believe everyone participating in our ad hoc committee has seen this list many times. During our meeting there were suggestions…

- Change the Federal Indian Law & Policy from being listed as AIS/TOS 350a and AIS/TOS 350b to AIS/TOS 350 and AIS/TOS 360 for clarity with students, advising, and course scheduling. That change has been made
- Dr. Schoonmaker asked if some of the courses that were and are listed need their prerequisites as it will affect when students can take certain courses.
  - The short answer is that the courses that were listed do need to be taken in a certain order because of the base knowledge needed to take following courses. For example, if students want to take AIS/TOS 360 because they are interested in Indian Law and Policy from 1850-present they will need to take AIS/TOS 350 because the foundation of American Indian Law and Policy is based in the first four (4) Supreme Court cases ruled upon in 1823-1832. Or it is best to take AIS/TOS 350 & 360 before The Tohono O'odham Nation and the U.S. Federal Government TOS 375 because in order to fully understand the Nation's relationship with the U.S. Federal Government one should know how the US

deals with tribal nations on the whole before diving into the particulars of our very particular relationship.
    - While this may require that students who are interested in this area must schedule out their courses with care it will give students the best chance at success.
    - Dr. Sujo-Montes suggested that perhaps we offer some of these law/policy/nation building courses as mini-certifications. While the group did not overtly state that they were in support of the mini-certifications I advocate the idea. If we offer these mini-certifications outside of regular coursework, we can offer them as training and charge participants with the hope of encouraging southern Arizona tribes to attend.
- Google sheet created for members to choose 4 courses to have prepared to add to our schedule Fall 2026-- https://docs.google.com/spreadsheets/d/1pXbDo15eaeB2qzdW7rLkdDeor9rFhN_E-Y8NhDUngd8/edit?gid=0#gid=0

C. Gila River courses
1. Email by William Allen
"In light of dual credit classes given a go in association with St. Peters' High located on the Gila River Indian Community, I reiterate my statement sent October 22, 2025;
In my opinion there is an untapped market of students, in the Gila River Indian Community. You have access to the demographics to view numbers. Because of the proximity; ZOOM, Virtual or even an off location site much like the Phoenix Indian Center are possibilities. (CAC has satellite campuses, there are also two high schools in Casa Grande.)
I would like to propose classes which would be Gila River centric.

I have developed a variety of presentations on the history, language and culture of the Gila River Indian Community. Over the last twenty years a variety have been given for;
Senior College, aligned with Chandler-Gilbert CC, Chandler Public Libraries, Daughters of the American Revolution, Pinal County area high schools, NAU, and ASU.

Based on my three summer class experiences teaching for TOCC, I know I can develop a college level class.

Now, Jan. 2026, This is not meant to diminish Tohono O'odham studies, it is a strong, very good program and proud to be associated with TOCC. However, classes on the Gila River Indian Community should be geared with the Gila River in mind. Our history, language, and culture are similar but there are variances.
This is not putting the horse before the cart, when the schedule for the 101 classes is posted TOCC should hit the ground running. I am not a fan of crisis management.

I believe I can help with curriculum development, scope and sequence in any one of the areas listed.

I have an updated resume which now includes the Arizona Department of Education License as a Native Language teacher and certified as a speaker of O'otham by Gila River.
2. We've discussed this possibility already. What do we want to do with this suggestion right now?

- Overall, the committee agreed with Mr. Allen's assessment that TOCC could benefit in offering Gila River specified courses. Dwayne Pierce mentioned the name (I did not catch it so if someone has the name of the person I can reach out) of someone who would also be good at helping develop this idea.

However, as we are just starting out in this area do we want Gila River courses to be offered immediately?

- Mr. Pierce asked if we are going to change Tohono O'odham Studies into "O'odham Studies."
  - We would need to go to the Himdag Committee and the BOT in order to make a program name change such as that.
  - Is this a change we recommend?
  - In the 1.5.2026 meeting those in attendance determined, 1) a discussion regarding Tohono O'odham Studies and the integration of other O'odham into our program needed to be discussed and 1) the Himdag Committee would be consulted, and 3) the Board of Trustees would have final approval.

D. Status of Survey (Frances Benavidez)

➢ The following information comes from two emails that Ms. Benavidez supplied to the committee.

What students would like to learn more about:

- Language (89%)
- Approaches to community development (85%)
- Tie for third:
  - Advanced cultural knowledge (ways of knowing and worldviews) (71%)
  - Tribal governance structures and processes (71%)
  - History of sovereignty and current practices for exercising sovereignty (71%)

How students plan to use their bachelor's degree in Tohono O'odham Studies:

- Support cultural preservation and natural resource conservation (78%)
- Increase engagement in community activities (75%)
- Teach cultural studies courses and/or implement knowledge in culture-based programming (60%)

Top areas of interest for pairing with Tohono O'odham Studies:

- Business, Leadership, and Entrepreneurship
- Law, Tribal Governance, and Public Policy

There is other useful information in the results as well. Current instructors may be especially interested in Question 12, where students share what met their expectations, what didn't, and what surprised them in the associate's program. Several of you received positive mentions, including Jacelle for her food sovereignty class, Dwayne Pierce and Dr. Shieldchief for their history courses, and Dwayne Manuel for his shell etching program.
All individual responses are included at the end of the summary for anyone who would like to review them. Please let me know if you have questions.
The survey was sent to 94 students, including:

- Currently enrolled as secondary majors: 8 (we initially identified nine, but one email address was not available)
- Currently enrolled as primary majors: 75 (of the 93 listed, 18 email addresses were not available in the email database)
- Graduates: 11

Of the 94 students who received the survey, 28 responded, resulting in an approximate 30% response rate.
The listing we received from Student Services included about 210 students. From this list, approximately 116 students did not receive the survey for the following reasons:

- No email address available through the listserv (18)
- Listed as "POS closed out"
- Listed as "enrolled but never registered"
- Listed as "has holds" and had not registered for classes in the past year or more

    - Please note that there were 2 documents attached to Ms. Benavidez' email.
        - TOS Student Input Bachelors Program will be provided to the BOT.
        - TOS Raffle Winners will not be provided to the BOT.

On deck: I still need to break down our task for the semester and email out a list of tasks for the Spring into Summer

- Immediately following (and recorded on these notes is the google sheet asking the committee to vote on 4 courses to offer Fall 2026
    - Course descriptions built for the Fall 2026 courses (to start)
    - Course learning objectives created for corresponding courses
    - Instructor selections
    - List of materials—*NNI has offered to help gather information for Nation building/tribal government/governance courses.*
- Bachelor of Arts Program Description—email sent 2.5.2026
- Do we need a student application process?

In the hole: The next Bachelor of Arts TOS courses in the progression for Spring 2027

- Course descriptions
- Course learning objectives
- Instructor selections.
- List of materials

O'ohana Ki:, *January 2026*

Issues/Items	Actions/Assessment
Resource and Academic Support	• Art and camera kits were coordinated by library staff. The textbook request form was utilized to communicate art kit needs. It was a new system and there were some bumps in the process however bookstore and library staff have already revised the process to make for a smoother effort during the summer. • Newsletters and videos were shared with instructors on how to access library resources.
Usage	This semester had a quiet start. Usage has not been as frequent compared to Fall 2025. There was an increase in student presence midway through the month because of the shared space of the Esports team.
Library Staff	• Ethan Lopez worked diligently on the art kits and was able to track and communicate the distribution details. • Tiffany Marks completed her first month in O'ohana Ki: She worked with Adrienne (AJ) Brown to learn how to run the Maker Space.

Issues/Items	Actions/Assessment
	• AJ Brown will take on additional duties with Liz Zepeda serving as the interim academic dean. AJ has been working on EdReady to align the diagnostics to the needs of the courses and programs. • As stated, Liz Zepeda will be serving as interim academic dean until a permanent hire is hired.

Faculty Senate
Did not submit report.

Student Services January 2026

Title: Dean of Student Services	Name: Yolanda Pacheco
TOPIC	DISCUSSION
Interviews for Workforce and Community Development (WCD) Success Coach and Behavioral Health Counselor	Two different committees conducted interviews for WCD Success Coach and Behavioral Health Counselor. After 3 interviews an excellent candidate was chosen to fill the WCD Success Coach position. The WCD Success Coach will work on student success programming for Apprentices, GED students and students in community programs. Their office will be located at Wiṣog Koṣ Maṣcamakuḍ. The Counselor position remains posted till filled.

Title: Director of Phoenix Center	Name: Cassandra Scott
TOPIC	DISCUSSION
January visitors:	188 (Staff/Faulty 43)
Administrative	● Weekly Administrative Leadership Team (ALT) meeting ● AIHEC Legislative Week preparation meetings ● Indigenous Visionaries - January Virtual Connection AICF ● President Schoonmaker & Phx Center Staff meeting 1-29 ● Three new staff started January 5 & 12
Outreach/Recruitment (events attended)	● Community Astronomy & Mutual Stewardship Summit Jan 2-4 ● Mesa Public Schools NAEP Second Semester Back to School Supply Pick-Up 1-7 ● TOCC & ALA Salt River Partnership meeting 1-8 ● Continuing Education Units Discussion with NAFFA 1-9 ● Navajo Prep Quarterly Town Hall 1-12 ● CN, ML: Indian Nations and Tribes 2026 Tribal Legislative Day at the state capitol (01/14) ● Lehi Boys & Girls Open House 1-15 ● CN, CS: UNITY Mid-Year Conference (01/17, 01/18) ● Meet with Tempe Union HS Dist staff Re: Dual Enrollment (1-21) ● CN: PXU NAEP January Parent Meeting (01/27) ● ML: SUSD NAEP January Parent Meeting (01/28) ● CN: Tempe Union High School District's 2nd annual Community College & Trade School Expo (01/29) ● ML: Naomi Tom, ASU Career Services 1-29
Training/Professional Development (training completed)	● Himdag Committee meeting attendance ● CN: Native Forward - FAFSA Workshop: From Start to Finish1-16 ● MS365 & West Campus TOCC Staff visit to S-Ki:kig Maṣcama Ki: training & meeting 1-7 ● The Cyber-Smart Campus: Defending Data in the AI Era, zoom session ● CN, ML: Tohono O'odham Nation IRB Presentation (01/09) ● Creating a College and Career Readiness Day at Your School 1-14 ● Dine College Presidential Finalist Pubic Forum 1-14 & 15
TOCC Phoenix Board Report Data	● CN, ML, EB: January 2026 TOCC Board of Trustees meeting (01/15)

	● CN, ML: TOCC Financial Aid Training (01/20) ● Trump and Higher Ed: The Latest - January Session webinar 1-21 ● Expanding Access: Dual Enrollment & Student Support 1-21 ● Next Generation AI and College Admissions for Native American Students 1-22 ● WCD teams GED, MS365 and TOCC Agriculture extension program meeting 1-22 ● CN, ML, EB: TOCC-All College Staff Retreat (01/23) ● CN, ML: Student Success Training for Phx Staff (01/26) ● OIE Policy & Program Updates 2026 1-26 ● Harvard Indigenous Health & Well-Being Seminar Series: Reimagining Our Future: Transforming Social Determinants of Health in Native Nations 1-28 ● Rights & Resources: A Community Conversation 1-28 ● January Power Hour - Arizona State Budget and Education Forward Arizona's Advocacy Agenda 1-29
Student focused activities/retention (additional meetings or other items pertaining to students)	● Phoenix Center - New Student Orientation (01/06) ● In Person Academic Advising at S-Ki:kig Maṣcama Ki: 1-6 ● Virtual - Spring New Student Orientation (01/07) ● AIHEC Student Conference STAFF Meeting (01/08) ● Tohono O'odham Nation IRB Presentation (01/09) ● UofA Mixer for staff 1-14 ● Student Success Workshop Series - IT IS IN THE SYLLABUS ● TOCC Financial Aid services at the Phoenix Center (01/20) ● Biomedical Engineering at ASU 1-22 ● Dissecting Your Homework Instructions workshop 1-22 ● Behavioral Health and Wellness Workshop 1-23 ● TOCC Student Success Workshop (01/23) ● The Power of Mentorship: Panel Perspectives on Growth and Success 1-26 ● Know Your Rights: Tribal Citizens, Law Enforcement Encounters, and Practical Steps to Stay Safe 1-28 ● Stress Management and Coping Strategies 1-30

Title: Recruiter	Name: Jai Juan
TOPIC	DISCUSSION
Admissions	1. Assisted seven walk-ins with their admissions application. 2. Processed student documents and added transcript request to processing queue. 3. Answered phone calls and emails. 4. Updated TOCC's Academic Google Calendar to reflect the recent changes to subterm deadlines.
Outreach	1. Working on a Radio PSA announcing the opening date for registration and summer session deadlines. 2. Final stages of preparation for our annual College Preview Day. Met with facilities to talk about event logistics. Shared event information with workshop facilitators and event volunteers. 3. Currently have 50 participants signed up to attend the event.
T O S-AP!	1. Presented program to Baboquivari High School, Tohono O'odham High School, and Ha:ṣañ Preparatory & Leadership School.

	2. Received Interest Forms from 20 high school students. The responses came from freshmen - senior high school students. 3. Scheduled and facilitated three meetings with students and their parents/guardians to provide information on the program. expectations and requirements for admission.
New Student Orientation (NSO)	1. Hosted the last virtual NSO of the spring semester Jan 7, 2026. Held an in-person NSO in Phoenix on January 6 and an in-person session at S-cuk Du'ag Maṣcamakuḍ on January 9.
Other	1. Made updates to the website to make information current and accurate. 2. Met with ASU's grant team to discuss future college/career fair. 3. AIHEC coach for speech competition. Met with interested students to discuss requirements and competition rules. 4. Prepped for the 2026 AIHEC Legislative Summit by attending a workshop and TOCC-specific meeting.

Tohono O'odham Kekel Ha-Maṣcamakuḍ
Office of Institutional Effectiveness
P.O. Box 3129 Sells, AZ 85634
Phone: (520) 479-2304 | Fax: (520) 383-8403
www.tocc.edu

TO: Board of Trustees, Tohono O'odham Community College
THRU: Dr. Stephen Schoonmaker, President
FROM: Ben Jose, Senior Research and Data Analyst
DATE: **February** 2, 2026
SUBJECT: January 2026 Board Report

Ben Jose's January 2026 Report to TOCC Board of Trustees

Issues/Items	**Actions/Assessment**	**Summary/Resolution**
2025.2026 IPEDS Winter Cycle Reporting	Create, administer and analyze	All Winter cycle IPEDS reports were completed and submitted in the month of January 2026, well ahead of the cycles submission due date of February 4, 2026. IPEDS is currently open for data collection for the Spring cycle. The submission due date for Spring cycle reports is April 1, 2026. These reports include Finance, Human Resources and Fall enrollment. The areas responible for these reports have been informed and will work to meet the due date for the Spring cycle.
Title III	Extract, compile and organize data	Institutional Research fulfilled a request to assist the completion of the Title III annual report. All requested information was completed and shared with the Title III Project Director within the requested timeframe.

Institutional Research position update	Interview applicants	The search for an additional position in Institutional Research is still going forward. Applications are being reviewed and scheduling for interviews are in progress.
HLC Reaccreditation Federal Compliance Team	Compile and organize information	Institutional Research is working with the Criterion 1 team on the re-accreditation efforts. I have been involved with periodic meetings to assure that we continue to make progress in compiling information to support the college in this part of the HLC Re-accreditation.
Process Taskforce Committee	Participate	I have been assigned to be part of the Process Taskforce. We have been actively meeting to discuss issues involving processes either in place or not in place within the college for effective workflow throughout TOCC. A google doc survey has been created to give others the opportunity to contribute, provide and attain information to assist in identifying challenges.

Board of Trustees Report
Anselmo Ramon
Chair of Workforce & Community Development
January 2026 Report

Item	Actions	Summary/Outcomes
Human Resources Desk Audit, WCD Chair of workforce & community development	January 6, 2026. A desk review was held with HR to review original job description and how that has evolved into what is now part of the workforce & community development offerings.	Future meetings will focus on how programs will support the mission and vision of TOCC and workforce development
Pre-College GED applicant reviews	A GED instructor candidate has been selected.	The Pre-College GED candidate is expected to be onboard early February 2026
Pre-College GED Program - Title III Report	A Title III Pre-College GED program and workforce chair conducted an internal review of program accomplishments and challenges to submit to Title III director.	Title III director completes the final report for submission.
MS365 Computer software applications project	On January 7, 2026 a zoom Session with S-Ki:kig Maṣcama Ki: to discuss the possibilities for the Phoenix campus. GED, MS 365 software training, and a cell phone workshop.	The purpose is to offer sessions that will benefit TOCC students in credit based programs, GED and the native community * Site visit on January 22, 2026
January 8, 2026 Operations: Wisag Kos campus facilities/bathroom renovation update	Operations held an all Wisag Kos staff update for students and staff regarding bathroom renovation and upcoming facilities planning meetings.	This regular monthly meeting helps the Wisag Kos students and staff be informed about the progress and completion date.
January 12, 2026. In collaboration with Student Services WCD	Student Services & Workforce & Community Development selected a candidate for hire	The candidate for the WCD success coach is expected to begin

Success Coach applicant reviews were completed		employment with TOCC in February 2026
Student Success Technology Mapping Workshop hosted by TOCC IT department	The workshop was designed to look at our current system and identify areas of need, improvement/accomplishments	The technology mapping project will continue into the spring term and/or until completed.
January 28, 2026 President Stephen Schoonmaker held a meeting with workforce program directors & supervisors	The meeting was very beneficial to WCD programs at Wisag Kos.	The meetings that the presidents has proposed will be conducted monthly at Wisag Kos.
January 30, 2026 TOCC Wisag Kos Spring Cleansing	All students & staff are appreciative of the Himdag committee and college administration to provide this for all students and staff at Wisag kos.	All of the WCD programs look forward to these cultural events that help us to be centered and aware of our Himdag.

Ñia, Oya G-T-Taccul Am Hab E-ju:
Our Dream Fulfilled

TO: Tohono O'odham Community College Board of Trustees
THRU: Stephen Schoonmaker, President
FROM: Sylvia Hendricks, Director of Student Life
DATE: February 10, 2026
SUBJECT: Student Life **February 2026** Board Reports

Sylvia Hendricks- Director of Student Life
Key Issues/Items addressed in 2026 January

Issues/Items	Actions/Assessment
Director of Student Life Monthly Highlights	Just a few Highlights for the month for January 2026: The month of January 2026, "Happy New Year" to everyone and looking forward to another successful year from the Student Life Division. We especially are excited in the new Multi-Purpose Building progression. Upon returning from our weeklong break, completing preparations for the upcoming 2026 Spring Session. The Residence Program staff worked on preparing and completing the application and dorm assignments as returning and new students begin moving in on Thursday 1/8/2026. The Food Program had to do some quick adjustments on assigning cooks to cover vacant position at the Wisog Kos site. The Apedag Ki: worked on an updated for Student Worker scheduled based on their individual schedules. We all are looking forwarding to another successful semester. ➢ The following are meetings and events I attended during the month of January: o Returned to our worksites on Friday 1/2/2026 o Weekly ALT Meeting on Monday afternoons o Himdag Committee Meeting- Every other Monday o Meeting w/Lead Security Staff- 1/5/2026 o Keihina Planning Meeting- 1/7/2026 o Meeting w/Residence Coordinator- 1/7/2026 o Interim Academic Dean Interview Committee Info Session- 1/7/202 o Attended the Keihina Event- 1/13 &15/2026 o TOCC BOT Meeting (virtual)- 1/15/2026 o Virtual All Staff Meeting- 1/16/2026 o Cultural Liaison Interview- 1/20/2026 o Process Task Force Meeting- 1/21 & 28/2026 o TOSAP Student Life Update Meeting- 1/22/2026 o Vector Solution Student Training- 1/22/2026 o TOCC All Staff College Retreat- 1/23/2026 o Identity Management (IDM) Provisioning- 1/30/2026 o Curriculum Committee Meeting (virtual)- 1/30/2026

	➢ Quick highlights on a few meetings and events attended: o The beginning of a New Year and semester the Student Life continue to find ways to best serve our students and staff by promoting exciting healthy menus for both campus sites, along with wellness and healthy events promoting events in collaboration with the nation's wellness programs. We are hoping that students, staff and community members take advantage of these opportunities which we hope will also recruit more students. o We are also waiting for a scanner/printer to complete our continued efforts in completing reconciling the Student Life Credit Card statements which we are working with IT Department on. o As a member of the Himdag Committee I had the opportunity to have a small part in the planning of the 4 night Keihina event. This was the first time to attend this ceremonial event, even though I am not able to dance anymore listening to the singing and participating gave me great pride of being O'odham. ➢ I also continue to meet and work with the Food Program, Security, Wellness/Athletic Program and the Residence Life staff on projects and events they are working on, making sure they have all the resources they need to complete projects.
Food Program Information	Just a few of highlights in regards to the Food Program: o The Food Program continues to provide Breakfast and Lunch at S-Cuk Du'ag Maṣcamakuḍ and Wiṣag Koṣ Maṣcamakuḍ as the 2026 Spring Session is in full swing. o The Food Program Manager is working with HR to fill vacant essential position in the Food Program. 2 Lead Cook Positions and with a recent resignation of and an Assistant Cook will need to fill 2 Assistant Cook positions. o Working with HR to fill two Lead Cook as the Food Program moving into the manager's position and the resignation of the Lead Cook at the Wisag KOS site. o The Food Program Manager will also be advertising and posting to fill the Student Assistant position when student return for the Spring Session.
Community relations and outside college contacts	All areas of Student Life as well as the Athletic/Wellness Program have been collaborating with other programs on and off the nation as well as the community and other TOCC departments.

Briana Hudgins, Residence Life Coordinators (RLC)
Key Issues/Items addressed in 2026 January

Issues/Items	**Actions/Assessment**
Current Residents	- RL has received 9 applications for SPRING 2026. - There are a total of 26 residents in the dorms. 13 males, and 13 females for Spring 2026. - 21 Returning Residents, 5 New Residents. - 8 returning residents were placed on Residency Probation for the Spring semester. - RL has received 9 applications for SPRING 2026. - 8 residents have registered vehicles with RLC and Security.
Preparation of Physical Structures	- Minor repairs entered into the School Dude program and are quickly addressed and resolved. - HVAC Systems continue to be installed in the Staff Housing and Men's Dorm in January, project completion: unknown. - Pest control continues to apply treatment to surrounding areas and buildings.

Residence Life Coordinator	- RLC has been meeting with the Director of Student Life weekly to discuss student updates on upcoming events, student resident probation and disciplinary actions. - January 22: RLC and Student Life Director has met with Vector Solutions to see video training that would potentially be used to train incoming students about various campus related policies and safety strategies. - January 22: RLC and Student Life Director met with Recruiter Jai Juan on the upcoming TOSAP program. - RLC has been meeting with the Student Success Coordinator, and new Student Success Coach to discuss collaboration for the Spring semester. - Past Resident Events & Outings: 1. January 24 - Mission Garden O'odham Storytelling (POSTPONED) 2. January 31 - American Indian Festival, 5 Attendees - Upcoming February Outings/Activities: 1. February 7: Tohono O'odham Parade, 7 attendees 2. February 21: Tucson Rodeo February 27: Broadway in Tucson, *Book of Mormon*
Resident Assistants	- RA Concerns: 1. Cleaning Tasks - RAs will notify residents of any cleaning violations and give a 24- Hour period for residents to resolve cleaning violations. IF the task is not completed, the resident will be FINED. 2. Men's Dorm RA has concerns for working conditions of blinds. 1/21 RAs were given a walk-through of J1 on how the Resident check-in/check-out process would look, if permissions are granted for J1.

Drew Harris- Athletic/Wellness Manager
Key Issues/Items addressed in 2026 January

Issues/Items	**Actions/Assessment**
Working status	a) As of today overall registrants to the Apedag Ki is 333. b) In the month of January 3 new registrant have signed up to the Apedag Ki: c) Overall user traffic in the month of January was 167. Within the 167 users there were 48 Community members, 52 Employees, and 67 Students who utilized the Apedag Ki: d) Social Media- Instagram: 832 Followers as of January 1 new Followers. Facebook: 3,366 Followers and 3,190 Likes.
Coaching and Recruiting	a) In January, the XC program has Official have 4 officially signed recruits. With 4 offers still pending. b) The XC program will assist in the Healthy Heart 2k & 5k run on Feb 13th.
Scheduling	a) The Apedag Ki: current schedule is 6:30am-6:30pm. b) In January the gym was closed on Jan 23rd due to the all staff retreat. c) The TOCC Esports Team started its schedule Jan 27th. Competition schedule has been created and sent out to the public. Competition days will be Mon, Tues, Thurs, and Fri.
Academics	a) The Athletic/Wellness Manager created the Esports Onboarding packet consisting of the TOCC Esports team academic eligibility requirements to join the team. b) XC team has been notified that they must enroll in the Spring Semester Full-time to continue to abide by their scholarship.
Administration	a) The Athletic/Wellness Manager worked with the contracted digital artist to develop the official TOCC Esports Team logo. Athletic/Wellness Manager submitted the New Logo Form and is awaiting next approval step in the process. b) The Athletic Wellness Manager, Athletic Advisor, and the XC Head Coach met with the Board of Southern Arizona Runners group who will be assisting the XC program

	when we host the 2026 Regional Championship in November 2026. A new host site was suggested and work has begun to secure the space.
Wellness	a) The launch of the annual weight loss challenge "Biggest Winner Challenge" was launched in December. There is currently 73 participants' that made it to the first weigh-in and will compete moving forward. b) For February the Wellness team has planned its Healthy Heart Health Fair. We will be working with Pima County and Local TON Hospital. c) Also, in February the Wellness program will offer a training open to staff, students, and community members for First Aid/AED & CPR. The goal date is February 21st.
Budget/Fundraising	Athletics will be partnering with the First Tee of Tucson group to be a Par Sponsor for an upcoming Swing for Kids Golf Tournament. The Par sponsorship will act as a payment for a Youth Golf Clinic that TOCC Athletics and First Tee will provide for local TON Youth who want to learn how to golf.
Outreach/Community Service	a) In February Athletics will be partnering with the First Tee of Tucson group to be a Par Sponsor for an upcoming Swing for Kids Golf Tournament. The Par sponsorship will act as a payment for a Youth Golf Clinic that TOCC Athletics and First Tee will provide for local TON Youth who want to learn how to golf. b) In March the Wellness program will offer a Self-Defense Class that will be open to the public.

Valentine Lee and Anne Miguel- Lead & Co-Lead Security
Key Issues/Items addressed in 2026 January

Issue/Items	**Actions/Assessment**
Student Issue/Disciplines	As of January 8, returning and new RL students have arrived to the campus for classes
Incidents reports	Male student was seen coming out of Women's dorm in the early morning hours. Referred to RLC for further review.
Security Staff	o Security personnel attended a meeting to discuss a schedule after 1 security member resigned due to illness. o A meeting/luncheon was held for all departments within Residence Life in Tucson. Director announced the promotion of new Food Program Manager. 3 Student Life personnel resignations, 2 cooks and 1 security guard. o Security assisted with, Keihina, the 4-day event, included singing & dancing and food. Security was assigned to assist participants, guests with parking, and with preparations of the event. o One Lead Security coach for the Archery Coach started practices for the Archery team. Practice is held in morning and after work on campus. In March 2026 the team will participate in the annual American Indian Higher Education Consortium Student Conference competition. o Security continues to assist with RL students, new employees, visitors, with various requests such as opening doors, conduct dorm checks, and transport RL students to the store when needed to assist RLC. o Several Security members participated in the All Staff Retreat. o During the Retreat, a plastic bowl melted on the stove in the kitchen area. The smoke alarm was activated and evacuation of the building was made. Tohono O'odham Fire Department responded and reset the alarm. No injuries or major damage to anyone or property. o The security truck was taken in for repairs after it had problems starting up. Operations has provided Security with a van to use.