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Dear Sir or Madam,

For many years, Las Vegas, N.M., and the surrounding communities in northeastern New Mexico have benefited from Luna Community College's commitment to student learning, community involvement and – in more recent years – collaborative decision-making among its governing board of trustees, administration, faculty, staff and most importantly students. The college over the past two years has been moving toward a regional reputation for growth and commitment to its constituents.

Luna Community College has been working diligently to address areas in which the college did not meet accreditation criteria. The college seeks to restore full compliance with Higher Learning Commission standards as quickly as possible. The enclosed response to the site-visit report (based on the March 25-26 visit) documents the college's most recent efforts, which are ongoing.

The college is making a valid attempt to address the concerns of the last site visit and is fully committed to improving its undertakings and returning to full accreditation without sanctions. The college's own examination of its practices remains ongoing, to increase the pace with which the administration can respond to concerns and to ensure compliance with the Higher Learning Commission. From the site visit's final report, the college has been able to identify areas of concern and is working to improve its procedures regardless of whether the criterion was either met, met with concerns, or not met.

The HLC's standards for accreditation state unequivocally and repeatedly that educational institutions such as LCC must maintain student learning as their primary focus and avoid any undue influence by extrinsic interests, whether they be financial, personal, or political. The college recognizes that its integrity means doing what the mission calls for and not jeopardizing its accreditation. The college is taking the review from the site visit very seriously and encourages its governing body to freely, independently and rigorously focus on the welfare of the

institution and more importantly its students. This requires that its governing board place the well-being of its students above the interests of its own members and the interests of any other entity or others with personal or political interests. The governing board's deliberations must reflect priorities to preserve and enhance the institution to assure full compliance with HLC. The college's governing board must not be motivated by ideological or political interests, and it must recognize that acting on those types of interests does not benefit students nor support the educational mission of the college. These principles resonate in the governing board's own policies, which require that it govern in a manner that is non-partisan, that emphasizes integrity and truthfulness, and encourages a diversity of viewpoints and respect for all persons. The governing board must make collective rather than individual decisions to move the institution towards full accreditation. Individual board members are subject to a code of conduct that requires, among other things, that they demonstrate un-conflicted loyalty to the interests of the entire college and to serve as a nonpartisan board with integrity, transparency and ethical behavior.

The institution's processes and activities must reflect attention to human diversity as appropriate within its mission and for the constituencies it serves. Luna Community College must do that or it will lose students to schools that ascribe to building character and maintaining values; stakeholders want that for their families.

The planning process encompasses the institution as a whole and considers the perspectives of internal and external constituent groups, employees and students in collaborative decision-making. The institution is committed to embracing the principles of shared governance as a matter of best practices, recognizing that all stakeholders – trustees, administration, students, faculty and staff – must learn their roles within shared governance. Accreditation requires that the college meet public scrutiny with honesty and transparency, establishing and following processes for decision making, conflict resolution, and budgeting that keeps in mind the role of shared governance.

The institution has made every effort to present itself clearly and completely to its students and to the public with regard to its programs, requirements, faculty and staff, costs to students, control, and accreditation interactions. The institution's resource base supports its current educational programs and its plans for maintaining and strengthening the quality of all its programs in the future. The institution continues to create a well-developed process for budgeting and for monitoring expenses. The institution assures that all data it makes public are accurate and complete, including those reporting on student achievement of learning and student persistence, retention, and completion. The institution has a prepared budget for the current year and the capacity to compare it with budgets and actual results of previous years is a priority as with other assessments.

Thank you for your time and attention. We look forward to continuing our cooperative efforts with the HLC and secure accreditation for the benefit of Luna Community College and more significantly for the students we serve.

Respectfully,

A handwritten signature in black ink, appearing to read 'R. Rael', with a stylized flourish at the end.

Rolando M. Rael, PhD

PRESIDENT

# **Response to Final Team Report**

**Prepared by:  
Luna Community College**

**Prepared for:  
The Higher Learning Commission  
March 25-26 Site Visit**



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## **Organizational Context and Executive Summary**

Luna Community College is a public two-year institution serving approximately 1,100 undergraduate students, primarily at its main campus in Las Vegas, NM. Luna also serves some of these students at three additional locations in Mora, Santa Rosa, and Springer, NM. Luna Community College offers certificates and associate degrees across several disciplines and is one of seven independent community colleges in New Mexico. Luna Community College is constantly working to improve its regional reputation and positive impact on the surrounding communities. With a multitude of graduates since its founding in 1969, Luna Community College's role in higher education is pivotal to the livelihood of those living in and around the college's service area, the northeast region of New Mexico.

This response report, along with the documents provided electronically, serve as evidence of substantial institutional attention and progress in the areas identified within the final report prepared by the visiting team for the Higher Learning Commission (HLC) on March 25 and 26, 2019. The institution recognizes that the final report points to areas as needing continuous improvement, and that our actions to address the findings of "not met" and "met with concerns" within Criteria 2 and 5 and with Federal Compliance "not met" must commence immediately. The institution fully understands that the recent progress to improve our governance practices must continue, as well as our need to improve other aspects of the college.

The responses that follow provide evidence of substantial involvement of faculty, staff and administration to improve the quality of the institution's commitment to shared governance and student success in higher education. The plan to move the college forward is being documented, and data are being collected. The data collected will be used to generate changes where deficiencies were noted by the visiting team and is now part of our ongoing and formal process of continuous improvement.

Our Board of Trustees, our newly appointed President, Dr. Rolando M. Rael, and the entire Luna Community College campus looks forward to HLC's critical review of our progress, to ensure that our continuous improvement efforts in the areas identified as lacking support are heading in the right direction; helpful advice will lead to the college's ability to drop its probationary status and return to its former full accreditation status.

### **Overview**

Luna Community College, upon receipt of the Higher Learning Commission's March 2019 site visit report, immediately began taking steps to address the issues raised concerning the ongoing deficiencies, problems, and weaknesses with the college's activities. A comprehensive read of the final report was made to extract from the document meaningful text that would aid in preparing this document. The document is an effort to demonstrate through writing and supporting documents as to how Luna is addressing all points made by the visiting team from the most subtle to the most serious. The institution's strategy on approaching the response to the site-visit review was to read the document thoroughly and extract from the report the areas that needed work on each criterion regardless of whether it was met or not.

## 1. Mission

The institution's mission is clear and articulated publicly; it guides the institution's operations

### Component 1A

The institution's mission is broadly understood within the institution and guides its operations.

Though the institution “met” this core component, the visiting team indicated that the strategic plan lacked a comprehensive environmental scan that needed to include changing demographics, technology, and globalization.

The Strategic Planning and Institutional Analysis (SPIA) convened a mid-year review of the institution's strategic plan in June of 2019. In its strategic plan review the SPIA group elected to review the plan to strengthen the institution's diversity statement and agreed to discuss the possibility of establishing an institutional diversity council. The proposed diversity council would revisit all institutional policies that would affect or be affected by the Freedom of Expression and Dissent Policy, and would promote activities that would be with regard to diversity, inclusion and promote freedom of speech at LCC. The institution will continue to evaluate its strategic plan from December 2018 to end of December 2019.

### Component 1B

The mission is articulated publicly.

Though the institution “met” this core component, the visiting team indicate that the institution's mission statement was general in nature.

The institution feels that the “Creating Opportunities for You!” mission statement's simplicity in all actuality allows it to be applied uniquely to each individual person. The term “opportunities” is multi-faceted. Opportunities include those of taking a course, either for self-improvement or to earn a certificate or degree; meeting new individuals; joining a club; and other experiences.

Luna will continue to articulate its mission statement, “Creating Opportunities for You!” in multiple public documents and publications. The statement reaffirms the college's commitment to providing its students with pathways to rewarding entry-level jobs as well as continuation in higher education, i.e. transferability to bachelor's degree-level programs and beyond. The college continues communicating this mission and illustrates its significance in print and broadcast media outlets in our service area. While the “Creating Opportunities for You!” may be interpreted as being rather general in nature, it reflects the core values of the institutional mission and recognizes that each student's pathway is unique, and each student's specific reasons for attending Luna vary, but Luna remains committed to helping each student succeed in their own individual journey.

## **Component 1C**

### The institution understands the relationship between its mission and the diversity of society.

Though the institution “met” this core component, the visiting team indicate that the college needs to recruit more employees via national searches. The visiting team also reflected on the fact that the institution needs to show that all students are graduating with Cultural Competency.

The institution’s intent is to have open hiring of faculty and staff from the community and beyond. The institution’s primary goal is to bring in the most qualified individuals. There are limitations in terms of the college’s abilities to advertise vacant positions beyond the region due to such factors as limited advertising budgets. Historically the college has found it a challenge to recruit due in part to its rural location and relatively modest salaries. The institution is considerate of maintaining diversity among its faculty and staff.

The institution plans to continue evaluating and improving upon cultural competency as an essential component of the Luna educational experience. Luna recognizes that a well-rounded student is one who embraces and respects differences. Cultural competency should be embedded in all aspects of the Luna experience, whether curricular or extracurricular. The institution’s Student Success Center includes qualified personnel who are available to provide cultural counseling and function as a liaison among students, employees and off-site professionals so that students are successful upon interacting with others.

## **Component 1D**

### The institution’s mission demonstrates commitment to the public good.

Though the institution “met” this core component, the visiting team indicated that the institution needed to move on developing advisory boards for academic programs.

The institution currently is actively developing advisory boards for academic programs. A draft copy of a handbook for establishing advisory boards was completed and is currently in review by faculty. The institution is hopeful that advisory boards will be in place by end of the fall 2019 semester.

Better interaction between Luna’s academic programs and the community’s professionals is being addressed. Community outreach through advisory boards is a valued part of the Luna educational experience and is viewed as something that can help prepare students for their own professional interactions and work with various industry segments of the community and beyond.

The visiting team also noted that the institution needed to document the way in which academic programs interact with outside entities.

Examples of recent community outreach initiatives include the nursing department providing assessments and services to the local Samaritan House, a homeless shelter. Nursing and dental programs present and provide assessments for elementary school children and attend regional

health fairs. The LCC Small Business Development Center has offered a free community workshop on job-search skills.

In the future, the institution will work more effectively to document the way academic and other programs interact with outside entities and the community at large.

The visiting team also made note of the fact that the institution needed to assist in re-establishing its Foundation since no activity had occurred over the last two years. The institution is actively working to re-establish the Foundation. A memorandum of understanding has been drafted and is ready for review by members of the new Foundation board. As of this report's submittal, bylaws also have been updated and are ready for the full Foundation board to review. Currently there are five Foundation board members. The Foundation and its re-establishment are discussed in more detail under Criterion 5.

The institution also recognizes the urgent need to establish a formal alumni association to provide a systemic method for communication with its graduates. Ideally, it is the hope of the institution that the Foundation in some capacity will oversee this welcome addition.

## **2. Integrity: Ethical and Responsible Conduct**

The institution acts with integrity; its conduct is ethical and responsible.

### **Component 2A**

The institution operates with integrity in its financial, academic, personnel, and auxiliary functions; it establishes and follows policies and processes for fair and ethical behavior on the part of its governing board, administration, faculty, and staff.

The institution was given the rating of "Not Met" for this core component; the visiting team indicated that the BOT was not committed to transparency, working collaborative, or shared governance.

The institution operates with integrity in its financial, academic, personnel, and auxiliary functions; it establishes and follows policies and processes for fair and ethical behavior on the part of its governing board, administration, faculty, and staff.

LCC has been highly responsive to this finding. By adopting a shared governance policy (December 2017) and developing a shared governance structure at the college, trustees and administration have demonstrated a willingness to consider the viewpoints and inputs from students, faculty and staff. Through a process of requiring regular reports at each Board of Trustees (BOT) meeting, the BOT has initiated a greater relationship with these groups. The notion of shared governance as a continuing process continues to be developed, understood and utilized by the BOT.

As cited in the HLC site-visit report, the BOT chairman has expressed ongoing support for the shared governance and stated that the board continues to develop positive relationships with shared governance leaders without interfering in personnel issues. While the BOT's investment in the idea of shared governance may have coincided with the sanctions placed by the HLC that



does not mean that the BOT is unappreciative of the value of shared governance independent of its impact on HLC decisions. With respect to the developing process of shared governance, the BOT is committed to furthering the relationships with the individual institutional constituent groups. Multiple trustees have expressed a growing appreciation for the new structure. In order to establish a deeper relationship with the individual constituency groups, the BOT will establish a formally recognized structure for soliciting input in the area of policy implementation. Therefore, a table would be set with designated places for representatives of the following groups – Faculty Senate, Student Senate, Staff Senate, and Shared Governance Council – at each BOT meeting. Policy 1520 (**Exhibit A**) is to be considered for adoption early this fall semester by the BOT designating the seating of the groups.

Taking into greater account the insights, perspectives and input of the various campus constituencies is part of the paradigm shift the current board is learning to embrace. However, the statutory roles and responsibilities for governance of the institution continue to lie with the trustees themselves. LCC recognizes that more work needs to be done in clarifying the individual roles and functions of each segment of the college. The BOT has also set forth on a path to further its training and development with the revision to its Board Policy 1600 (**Exhibit B**), mandating quarterly professional development leadership trainings covering topics that shall include, but not limited to, open meetings law, community college and labor law, inspection of public records, contract law, ethics, the Clery Act, financial oversight and accountability, audits, diversity and inclusion, and fiduciary responsibilities of a community college trustee. The college also realizes and recognizes that more work and board development needs to be done to clarify the individual roles and functions between the BOT and each campus constituency within the shared governance structure.

With regard to the visiting HLC team’s statement that, “Trustee interactions indicated an absence of cohesion on topics such as the presidential search,” the institution asserts that differences of opinion among board members can be indicative of a healthy, positive occurrence. While unanimous votes may tend to indicate cohesion, opposing ideas or votes, do not necessarily indicate a poorly functioning board but rather an environment in which each voting member feels free to express themselves on matters of college interest. The specific 3-2 split vote on the recent presidential selection shows a diversity of opinion but is not necessarily indicative of poor cohesiveness or dysfunction. Moreover, that particular presidential vote would seem to counter the argument that the two most recently departed trustees relinquished their positions due to any disagreement they may have had with the final choice: had they both remained on the BOT, the vote may have been 4-3 against. This also counters the assertion that the board had its collective mind made up prior to the final vote. During the March 2019 site visit, comments were made by at least one trustee opining that greater BOT cohesiveness was expected with the departure of the resigned trustees.

While it is true that the majority of the trustee positions have been held by men, the positions remain open to all qualified candidates and are subject to public election. A recent change in statute has expanded the age of eligibility for candidacy to those 18 years of age and older, thus increasing the potential applicant pool. Trustee vacancies are widely advertised or otherwise

publicized in area media outlets and LCC's own communication channels. The institution would welcome a more diverse BOT and looks forward to the upcoming election.

In its recent presidential searches, Luna endeavored to create and maintain a transparent process from beginning to end. The process was open to the campus community and the public whenever possible. Each of the semifinalist candidates being considered by the board was the subject of at least one public forum that allowed the audience to question the candidate and discuss issues important to them. In each case, feedback was solicited and a mechanism to provide anonymous comments was made available to all campus employees. The community was made aware of the candidate forums via news releases and social media posts.

## Component 2C

The governing board of the institution is sufficiently autonomous to make decisions in the best interest of the institution and to assure its integrity.

1. The governing board's deliberations reflect priorities to preserve and enhance the institution.
2. The governing board reviews and considers the reasonable and relevant interests of the institution's internal and external constituencies during its decision-making deliberations.
3. The governing board preserves its independence from undue influence on the part of donors, elected officials, ownership interests or other external parties when such influence would not be in the best interest of the institution.
4. The governing board delegates day-to-day management of the institution to the administration and expects the faculty to oversee academic matters.

The institution was given the rating of "Met With Concerns" for this core component; the visiting team indicated that members of the board were on campus and a distraction to the employees.

The BOT has taken steps to ensure that increased transparency in its deliberations as well as modifications to individual trustees' presence on campus will assure that trustees have embraced the noting of change in their actions.

Quoting a 2018 HLC site visit report, the HLC visiting team reported that, "At the time of the visit, there remained open questions by the community about the ability of the board to ethically govern given the current trustee membership; and while verbally embracing the notion that change must occur, the Board of Trustees has yet to incorporate such modifications to their modus operandi." In an effort to establish a more transparent working atmosphere, the BOT has proposed a policy revision to Board Policy 1520 (**Exhibit A**), requiring the BOT to work with the various constituencies in the institution coupled with the revision to Policy 1600 (**Exhibit B**), requiring additional training for the BOT in order to better define their roles and responsibilities and to ensure positive modification to their respective operating structure. The proposed policy revisions are in the process of being endorsed by Luna's shared governance council, faculty senate, staff senate and student senate (**Exhibit C**).

A policy has been implemented and has been followed by the individual members of the BOT for signing in and stating their business while on campus; this has led to increased scrutiny of individual BOT members while on campus. This has also led to a heightened sense of awareness on the part of the individual BOT members.

### **Component 2D**

The institution is committed to freedom of expression and the pursuit of truth in teaching and learning.

The institution was given the rating of “Met With Concerns” for this core component; the visiting team indicated that LCC employees are comfortable in raising concerns to the BOT and or the Administration.

The HLC visiting team reported that they had “found evidence that many faculty and staff felt that they were unable to make their views and opinions known without fear of retaliation.” And that “This discouragement took a variety of forms ranging from a public belittling to more subtle forms of intimidation such as interfering that budget requests would be denied unless staff towed the line. During the review team’s visit, many LCC employees were hesitant to participate in open sessions where administrators or Board of Trustee members were in attendance.” And that “. . . the current college culture does not yet reflect a genuine commitment to freedom of expression.”

In order to convey a true sense of freedom of expression, LCC will post the freedom of expression policy prominently in each building and will conduct trainings to reinforce the commitment to freedom of expression and dissention during each in-service week held at the beginning of each semester to be attended by all faculty and staff member at LCC. It is through the advertisement of LCC’s commitment to the perception and practice of the freedom of expression and dissention that will assure all faculty, staff and students alike that there is a true commitment on behalf of the administration and the BOT along these vital lines.

### **Component 2E**

The institution’s policies and procedures call for responsible acquisition, discovery and application of knowledge by its faculty, students and staff.

1. The institution provides effective oversight and support services to ensure the integrity of research and scholarly practice conducted by its faculty, staff, and students.
2. Students are offered guidance in the ethical use of information resources.
3. The institution has and enforces policies on academic honesty and integrity.

Although Luna as a community college is not research-oriented, the institution’s students, faculty and staff participate in scholarly activity whenever possible. Examples of such activities include student participation in the Alliance for Minority Participation sponsored by New Mexico State University, the Wolves Den innovation showcase and competition sponsored by New Mexico

Institute for Mining and Technology, and the launch of Puente Juntos, a literary journal created by students on the LCC campus.

Luna Community College recognizes the importance of ensuring robust revenue streams particularly in light of fluctuations in enrollment (and tuition revenues). Where possible, the institution will explore grant funding options and encourage faculty and leadership to seek appropriate grants and other potential revenue streams. Luna will look into training on grant writing and either designate grant writer(s) or share knowledge on grant writing via workshops or other training.

### **3. Teaching and Learning: Quality, Resources, and Support**

The institution provides high quality education, wherever and however its offerings are delivered.

#### **Component 3B**

The institution demonstrates that the exercise of intellectual inquiry and the acquisition, application, and integration of broad learning and skills are integral to its educational programs.

The institution was given the rating of “Met” for this core component; however, the visiting team did indicate that the institution needed the Student Life sector of the college to enhance cultural diversity among its student population.

On May 21 and 22, a contingent of 22 Luna employees participated in the 2019 Diversity Summit hosted by New Mexico Highlands University. The summit’s theme was “Envisioning Diversity, Equity and Inclusion in Higher Education.” This summit was an invaluable resource and will be attended yearly by LCC staff and faculty.

The goals of the summit included:

- Extend understanding of the scope and strategies of Diversity, Equity and Inclusion (DEI) work at the state and national level.
- To share DEI strategies for change on behalf of students, staff, faculty, and community.
- Facilitate a networking structure and share resources among higher education institutions.

Evidence of this training can be located at luna.edu, <https://luna.edu/newsletters>, Second Volume, Issue 11.

In order to promote understanding, respect, recognition, celebration and empowerment of cultural diversity among LCC’s students, staff, faculty and community, Luna’s Student Life office plans to promote at least one event per month that reflects cultural diversity.

Cultural diversity activities would be scheduled during the lunch hour as well as after hours to provide opportunities for all students, staff, faculty, and community to attend. Events would be added to a yearly LCC calendar of events. These events will be promoted through the Luna

Light, flyers, social media, radio and the LCC website. Food, snacks and drinks will be provided when available and will be reflective of that month's theme.

The following are examples of suggested events and can be changed to accommodate LCC's diverse populations:

- June – Pride Month, LGBTQ
- July – Independence Day celebration
- August 26, Women's Equality Day
- September – Hispanic Heritage Month (2018 keynote speaker: Jimmy Santiago Baca)
- October – Breast Cancer Awareness; Domestic Violence Awareness; National Disability Month
- November – Veterans Day/Native American Heritage Month
  - (Movie "Bury My Heart at Wounded Knee" shown in 2018)
- December – Luminarias (northern New Mexico cultural tradition)
- January – Slavery and Human Trafficking awareness
- February – Black History Month
- March – National Women's History Month, Irish-American Heritage Month
- March 13 to April 15 – National Deaf History Month
- May – National Skilled Trades Day (May 1); National Nurses Day (May 6); National Decency Day (May 14)

### **Component 3C**

The institution has the faculty and staff needed for effective, high-quality programs and student services.

The institution was given the rating of "Met" for this core component; the visiting team indicated that Office of Academic Affairs and Faculty Senate need to develop an annual evaluation process for adjunct faculty.

The Office of Academic Affairs and Faculty Senate are in the process of developing an annual evaluation process for adjunct faculty.

As with full-time instructors, annual evaluations for adjunct faculty on performance-based criteria will be established by the Human Resources Department in collaboration with department directors. The criteria developed along with classroom observations, and other required classroom documents (e.g., grade sheets, early-alert reporting, professionalism, best practices, etc.) will be used to evaluate the adjunct instructors. As with full-time instructors, director-instructor conferences will be held to discuss the outcomes of the evaluations, and will allow ample opportunity for the instructor to improve pedagogy and performance in his/her field

of instruction. As with full-time faculty, adjunct instructor performance appraisals will be sent to Human Resources.

Both faculty and staff have researched other New Mexico higher education institutions adjunct instructor evaluation policies. The compiled information has been reviewed and has resulted in a recommendation that will be submitted to the incoming Faculty Senate. The recommended policy includes a classroom or equivalent observation (such as observing a field supervision, asynchronous online class, etc.) and post-observation conference.

In the 2019-2020 academic year, Faculty Senate will be proposing the adoption of this adjunct instructor evaluation policy. The policy will be vetted through the Shared Governance Council policy review process allowing for all shared governance committees' input. Upon being vetted and approved by all committees, the policy will be recommended for inclusion in the LCC Faculty Handbook.

### **Component 3D**

#### The institution provides support for student learning and effective teaching.

The institution was given the rating of "Met" for this core component; however, the visiting team indicated that the institution needed to evaluate its newly developed educative English and math courses for effectiveness. The visiting team also wanted to know how the institution is evaluating its new model of academic advising.

The institution's newly developed English and math courses provide support for student learning and effective teaching.

#### **Bridge Program:**

In the summer of 2018, Luna Community College implemented the foundational English and math courses English 106 (Reading and Writing for Inquiry) and Math 102 (Math Preparation & Pre-Algebra). These courses aimed to minimize the amount of time students spent in developmental English and math courses and thereby reduce the amount of time necessary for graduation with a degree or certificate from LCC.

The secondary goals of these foundation classes were twofold. First, LCC decided to implement these classes in order to stave off student attrition rates caused by an overextension of foundationally reliant semesters. Second, LCC was attempting to increase completion and retention rates for its student body as approximately 70 percent of students enrolling in LCC test into pre-collegiate, foundational English and/or math courses.

Upon implementation, the data from the English portion of this combined foundation class indicated it was a success. Of the 12 students enrolled in English 106, 11 passed with a C or better, giving the course a completion rate of 92 percent. The data from the Math 102 portion of the foundational classes was also indicative of a success. Of the 30 students, 28 earned a grade of



C or better, giving the class a completion rate of 93 percent. Percentagewise, the pass rate for these classes was considered extremely high, and both classes experienced approximately the same rate of completion, and, as a result of the success of these classes, English 106 and Math 102 were implemented as regular courses as of the fall 2018 semester.

In the fall of 2018 (discounting audits, withdraws and drops), English 106 had an approximate completion rate of 80 percent. The combined completion rate of English 078 and 098 (the equivalency of English 106) in fall 2017 (discounting audits, withdraws and drops) was approximately 84 percent. While the completion rate for both class sequences was similar, students who would have had to take two foundational semesters of English could now fulfill their foundational English studies in a single semester.

In the fall of 2018 (discounting audits, withdraws and drops) Math 102 had an approximate passing rate of 73 percent. The combined passing rate of Math 075 and 095 in fall 2017 (discounting audits, withdraws and drops) was approximately 80 percent. While the passing rate for both class sequences was similar, students who would have had to take two foundational semesters of math could now fulfill their foundational math studies in a single semester.

While the implementation of Math 102 and English 106 was a success, LCC is still in the formative stages of operating these classes at the highest possible levels of success. LCC will continue to collect data and assess the success of these courses along a longer timeline, considering data not just from completion rates but also retention rate trends. This reporting will be done in tandem with LCC's retention and completion studies.

LCC has also developed an ancillary class to assist some of the students enrolled in English 106. This class will be tied to foundational proficiency levels and will be called First-Year Seminar. The aim of this course, as a corequisite, would be to increase the completion rate of English 106 from 80 percent to 88 percent, and, if successful, the First-Year Seminar class will become a corequisite for all students testing into developmental classes.

**First-Year Seminar (Fall 2019):**

As stated above, in order to bolster the success of these foundational math and English classes, LCC is also implementing a First-Year Seminar class (FYEX 1110).

LCC's First-Year Seminar will be a full 16-week, three-credit course taken as a corequisite by LCC students who test into the lower spectrum on the Accuplacer English proficiency test. These students, who exhibit need for the lower tiers of foundational English courses, would be enrolled in the First-Year Seminar (FYEX) corequisite class, which would take a personalized approach to fostering each student's nascent scholastic skillset.

The specific overarching goals of LCC's First-Year Seminar class would be twofold.

First, the goal of the First-Year Seminar class would be to bolster and increase LCC's retention and completion rates in foundational math and English classes, which would be a boon for both our institution and our community's traditional and nontraditional students.

Second, LCC's First-Year Seminar class aims to provide northern New Mexican students with a healthy scholastic framework both inside and outside of college experiences, across disciplines and certificates, and throughout the multiple tiers of students' institutional phases.

In addition to teaching fundamental reading and writing skills, the First-Year Seminar (FYEX) will teach college skills that many of our foundational students lack, such as technological literacy (Word, Google Docs, Google Suite, Google Drive, e-mail, e-attachments, exporting documents, common Microsoft platforms, flash drives, e-saving habits, etc.), personal and workplace time management as it relates to balancing academic obligations, accessing ancillary and support services available at LCC, monetary budgeting, and emotional self-reliance.

These are skillsets that our foundational students often lack. The typical foundational English class does not allow sufficient time for teaching within the institutionally mandated requirements.

Going forward, LCC will be collecting data on the effectiveness of the First-Year Seminar as it relates to the retention and completion rates of our foundation students.

In regard to the new model of academic advising, as of fall 2018, there are seven full-time academic advisors. They represent: (1) Allied Health, (2) Education, (3) Humanities, (4) Nursing, (5) School of Business, (6) STEM, and (7) Vocational Education.

At least two brought prior advising experience at the college/university level. Their experience is invaluable to members of the advisement subcommittee. Advisors are collecting student data and inputting it into their advisement files for assessment compilation. They are also diligently inputting student interactions into the school's electronic advisement portal. The advisor communicates with the student in a number of ways from face-to-face to various technological platforms.

Available on campus to the advisors is several copies of two NACADA advisor handbooks, (The New Advisor Guidebook (2015) and Academic Advising Approaches (2016)). At their monthly meeting, the advisors have viewed college advisement videos. They have benefitted from additional knowledge as guest speakers have been invited to address topics and issues regarding the student at LCC. They have included a representative from the Office of the Registrar, Financial Aid and the Veterans Administration.

A monthly advisor's meeting convenes to synthesize, analyze and evaluate the strands of the advisor's three-year plan (LCC Advisement Plan, 2018-2021 – see **Exhibit D**) and whether the goals are being addressed and met. The advisor is actively communicating with the new and returning student through face-to-face conversation and/or through technological means, like e-

mail and/or an educational private-text application. Each advisor is responsible for collecting data based on his/her student interaction with the advisee, and inputting the information on an Excel spreadsheet.

The chair of the Advisement Subcommittee is responsible for collecting data from each advisor. The data is in the process of being analyzed for outcomes, relating to the R&C of the first-time, full-time student. The advisor is also e-mailed a letter of acceptance for students from a staff member of the college's Recruitment and Admissions Office. This electronic letter provides the advisor the opportunity to directly establish a relationship with the incoming freshman.

Planning is underway to invite a member of the National Academic Advising Association (NACADA) to LCC in the fall 2019 to speak on topics such as: advising special populations (first year, adults and at-risk students, et al.); diversity issues in advising; retention; and issues of two-year colleges.

The Advisement Subcommittee is comprised of individuals who are dedicated to student achievement. This observation is based on feedback the chair has received from committee members. There is an undertone from committee members that he/she is making a difference and helping to "create opportunities for you" (as per LCC mission statement); whereas previously, advisor involvement may have lacked in breadth and depth in the qualitative and quantitative content required for effective advisement. The preliminary data and discussions show that the advisor's personalized, one-on-one interaction is a difference-maker for the student and the college, as the student recognizes self-advisement is harmful for his/her academic progress. Advisors are hopeful that the three-year advisement plan (2018-2021) will become a strategic conduit for gaining an improved perspective on the retention and completion goals as set forth by the plan.

### **Component 3E**

The institution fulfills the claims it makes for an enriched educational environment. Co-curricular programs are suited to the institution's mission and contribute to the educational experience of its students.

The institution was given the rating of "Met" for this core component; however, the visiting team indicated that individuals such as our student-athletes are not from our service area, and they need to be reaching out to the community via volunteer programs.

The Luna Rough Riders softball and baseball teams participate in various community activities. One area of involvement is in local elementary schools, where Luna student-athletes read to elementary students, as well as greet them on High-Five Fridays. They also engage with the campus community through their Appreciation Day, where they provide donuts to faculty, staff and students around campus. Student participation in Luna-sponsored events, such as the annual Haunted House, Trunk-or-Treat, and Noche de Luminarias, allows students and student-athletes to positively interact with the surrounding Las Vegas community. The majority of Luna's student-athletes live in the New Mexico Highlands University campus residence halls, which

encourages them to interact with neighboring university students and participate in NMHU-sponsored events. In collaboration with Luna's recruitment office, students have opportunity to participate in such annual events as the Las Vegas Crop Walk, River Clean Up, and local parades.

The Luna Rough Riders plan on continuing and expanding their involvement in campus and community activities. One plan is to collaborate with Luna's Early Childhood Department, where student-athletes will host activities with local preschoolers, to help promote physical activity as well as provide an opportunity for student athletes to practice coaching skills, since this is a career path some student-athletes plan to pursue.

#### **4. Teaching and Learning: Evaluation and Improvement**

The institution demonstrates responsibility for the quality of its educational programs, learning environments, and support services, and it evaluates their effectiveness for student learning through processes designed to promote continuous improvement.

##### **Component 4A**

The institution demonstrates responsibility for the quality of its educational programs.

The institution was given the rating of "Met" for this core component; however the visiting team indicated that there was a need to improve on non-academic program evaluations. In part, the institution is needing to develop a process to be more systematic in evaluating graduates.

Non-academic departments all submitted an annual report in 2018. This report included a three-year strategic plan that aligned with the institution's strategic plan for 2019-2021. This report was also used to produce a data-driven budget for the next fiscal year.

Student Services conducts a graduate student survey for the non-academic department reports annually, it provides information for all student service areas. This satisfaction survey is conducted prior to graduation. Results are posted online in the IR web page; Exhibit 4A-1 provides examples (**Exhibit E**).

The Institutional Research (IR) department conducted a Student Retention Survey in spring 2018. This data was shared with the campus via the IR web page; Exhibit 4A-1 provides examples (**Exhibit F**).

A Noel Levitz survey is being considered for use by the IR department; it compares our results nationally, and it allowed for 10 custom questions to be added for our institution. The expense of this survey, however, may be inhibitory, as it would cost \$2.20 per survey.

Graduate tracking is conducted by the use of social media and surveys conducted as exemplified by the Nursing Department, the School of Business and Dental Assisting. Early Childhood Education, Humanities, STEM, and Vocational Studies are in the development phase of contacting and tracking graduates. Academic leadership will discuss how each department can

uniformly develop a graduate survey for the institution that can be sent by Survey Monkey; the data can then be disseminated to each department by the IR office.

The reactivation of the Foundation may allow for the tracking of alumni, to include data collection from alumni in the workforce.

#### **Component 4B**

The institution demonstrates a commitment to educational achievement and improvement through ongoing assessment of student learning.

The institution was given the rating of “Met” for this core component; however, the visiting team indicated that the institution needed to state the three (3) Common Core General Education Skills that LCC would be incorporating in its academics for AY 2019-2020. The visiting team also inquired about how the institution was doing to assess students’ learning in co-curricular areas.

The institution has incorporated all five common core essential skills regulated by the New Mexico Higher Education Department – defined as communication, critical thinking, information and digital literacy, quantitative reasoning, and personal and social responsibility –into the WEAVE platform, the campus assessment system. The plan is to assess the first three skills – communication, critical thinking and information and digital literacy – during the 2019-20 academic year, then integrate assessment of quantitative reasoning and personal and social responsibility skills by 2020.

LCC faculty have incorporated the skills in communication, critical thinking and digital literacy into their curriculum, which will be reflected in course syllabi and assessed through skill competency sheets, presentations and/or demonstrations. Communication skills shall be developed by student participation in class assignments, group presentations and team-building exercises, which help students with oral and written communication. Students engage in class with open-ended questions, research papers that require use of digital media, as well as written and/or oral presentations. Critical thinking skills shall be developed through assigned tasks and activities such as videotaping and presentations to an audience. Digital literacy shall be achieved through classroom assignments requiring the use of computers; examples include Mindtap online assignments, quizzes, scenarios and case studies. LCC also offers course-specific software to students in programs such as dental assisting, which implemented the online study in Northstar workforce readiness, a rigorous practice of college-level course material to help students score higher on licensing and certification exams specifically for dental assistants. The LCC nursing program also incorporates the use of the Assessment Technologies Institute test, which is a virtual master’s prepared nurse educator that serves as a tutorial to guide the student through the online NCLEX preparation. The Medical Information Systems course utilizes Medisoft to prepare students to perform the patient intake process.

LCC offers a variety of opportunities for students to participate in co-curricular activities, such as SkillsUSA, student senate, Culinary Arts Club, LCC Car Club, Phi Theta Kappa, Student Dental Association and Student Nurses Association. Participation in such activities enhances the students’ educational experience and strengthens each participant’s classroom learning.

## Component 4C

The institution demonstrates a commitment to educational improvement through ongoing attention to retention, persistence, and completion rates in its degree and certificate programs.

The institution was given the rating of “Met” for this core component; however the visiting team indicated that the institution needs to set its attainment goals through established and sound data that reflect accurate retention rates and appropriate course offerings to reduce the possibility of course cancellations.

According to a report from the Office of the Registrar and shared by the Public Relations Office: “Luna Community College summer enrollment shows a 14 percent increase in comparison to last year’s figures. As of June 17, 2019, there was a 575 student headcount compared to a 506 student headcount at the same time last summer.

Similarly, student credit hours have increased by 5 percent also in relation to where Luna Community College was at in the summer of 2018. As of June 17 in the summer semester, students were taking 1,883 credit hours compared to 1,793 credit hours at the same time last summer.” (J. Gallegos, June 2019 – **Exhibit G**)

This figure does not include student enrollment in short-term courses later in the summer session, so the actual student headcount and credit hour tally for summer 2019 may finish higher and show a greater increase compared to the previous summer.

(Notably, enrollment head count and student credit hours remained stable from fall 2018 to spring 2019. In fall 2018, census showed a headcount of 1,065 students enrolled in 7,564 credit hours. In spring 2019, census showed a headcount of 1,065 students enrolled in 7,690 credit hours, a moderate increase. See **Exhibit H.**)

Whether or not this trend continues remains to be seen when fall enrollment numbers are finalized. The trend over the past several years has been a decrease in enrollment.

See the attached enrollment data (**Exhibit I**) provided by the Office of the Registrar, starting with academic year 2011-12 through 2016-17.

Academic leadership will identify a process in which the course schedules being developed by each department will serve the needs of the students and allow for timely degree completion. Courses will be offered according to each department’s program of study, past enrollment history in those courses as well as the current student cohort’s course needs. Methods of centralizing this information and making it available to others are being explored. The School of Business currently plots out each student’s pathway and offers courses appropriately for the students to complete degrees in a timely manner, and to assure courses are filled.

Faculty have been trained and have been completing the WEAVE platform for their courses. Assessment of each course is being completed by faculty at the end of each semester.



Presentation are done on a biannual basis by faculty to share and gather information and establish methods of improvement.

## **5. Resources, Planning and Institutional Effectiveness**

The institution's resources, structures, and processes are sufficient to fulfill its mission, improve the quality of its educational offerings, and respond to future challenges and opportunities. The institution plans for the future.

### **Component 5A**

The institution's resource base supports its current educational programs and its plans for maintaining and strengthening their quality in the future.

1. The institution has the fiscal and human resources and physical and technological infrastructure sufficient to support its operations wherever and however programs are delivered.
2. The institution's resource allocation process ensures that its educational purposes are not adversely affected by elective resource allocations to other areas or disbursement of revenue to a superordinate entity.
3. The goals incorporated into mission statements or elaborations of mission statements are realistic in light of the institution's organization, resources, and opportunities.
4. The institution's staff in all areas are appropriately qualified and trained.
5. The institution has a well-developed process in place for budgeting and for monitoring expense.

The institution was given the rating of "Not Met" for this core component, in that the visiting team indicated that a lack of a multiple year financial plan to support the college's Strategic Plan was not there.

In regards to the HLC-noted approximate \$400,000 decline in net position, as shown in the net position statement below, it is important to note the FY18 Budget to Actual Schedule that follows. The college's budget was approved to "spend down" \$1,745,540 of its beginning balance. The end result shows a "decline" on the budgetary basis of \$127,475 as the result of significant cost savings that year. That schedule highlights the actual operations of the college.

The other thing to note is the actual "decline" in net position was \$7,334,645, of which \$6,968,170 was directly attributable to restatement related to GASB 75 implementation. The Budget to GAAP basis reconciliation is also included on the schedule.

STATE OF NEW MEXICO  
LUNA COMMUNITY COLLEGE  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN  
NET POSITION (CONTINUED)  
Year Ended June 30, 2018

	Primary Institution	LCC Foundation
Non-operating revenues		
State appropriations	\$ 7,910,900	
Local property' tax levy		
Interest and investment income	7,974	13,417
Other revenues	958	
Net non-operating revenues	9,885,187	13,417
Change in net position	(366,475)	13,153
Net Position - beginning of year, as previously stated	12,503,219	859,153
Restatement related to GASBS 75 implementation	(6,968,170)	
Net Position - beginning of year, as restated	5,535,049	859,153
Net Position, end of year	<u>\$ 5,168,574</u>	<u>\$ 872,306</u>

The Notes to the Financial Statements are an integral part of this statement.

**STATE OF NEW MEXICO  
LUNA COMMUNITY COLLEGE  
COMBINED REVENUES AND EXPENDITURES BUDGET COMPARISONS  
UNRESTRICTED AND RESTRICTED - ALL OPERATIONS  
For the Year Ended June 30, 2018**

	Original Budget	Final Budget	Actual	Actual Over (Under) Budget
Beginning Fund Balance	\$ 2,188,447		4 714,490	\$
Revenues:				
State general fund appropriations	7,910,900	7,910,900		
Federal revenue sources	4,429,660	2,678,633	2,051,897	(626,736)
Tuition and fees	979,945	979,945	820,166	(159,779)
Endowment, land and permanent fund				
Private gifts, grants and contracts	6,199,699	7,639,294	6,157,671	(1,481,623)
Other	17,000	41,038	74,470	33,432
Expenditures:				
Instruction		4,314,584	3,628,224	(686,360)
Academic support	1,104,267	874,639	821,566	(53,073)
Student services	1,707,655		1,662,752	(187,399)
Institutional support	2,275,824	2,380,478	2,059,849	(320,629)
Operation and maintenance of plant	1,972,038	2,017,038		(62, 189)
Subtotal Instruction and general			10,127,240	(1,309,650)
Student social and cultural	23,645	23,645	20,689	2,956
Research				
Public service	447,195	530,436	378,199	(152,237)
Student aid		2,894,597	1,893,434	(1,001,163)

Auxiliary enterprises	520,000	571,937	531,883	(40,054)
Intercollegiate athletics	553,592	611,756	556,781	(54,975)
Capital outlay	2,200,000	4,468,590	3,249,608	(1,218,982)
Renewal and replacements	269,884	457,499	384,745	(72,754)
Retirement of indebtedness				
Total				
	11,476,358	11,436,890	10,127,240	(1,309,650)
revenues	19,537,204	19,249,810	17,015,104	(2,234,706)
Total expenditures	20,625,716	20,995,350	17,142,579	(2,537,209)
Net Transfers to (from)				
Change in net assets (budgetary basis)	(1,088,512)	(1,745,540)	(127,475)	302,503
Ending fund balance	1,099,935	2,968,950		302,503

Reconciliation of Change in Fund Balance (Budgetary Basis) to Change in Net Position (GAAP Basis)

Change in fund balance (budgetary basis)	(127,475)	Adjustments:
Depreciation expense	(1,204,636)	
Increase in capital assets	2,183,804	
Increase in deferred outflows	5,094,347	
Increase in compensated absences	6,156	
Decrease in deferred inflows	(2,528,543)	
Increase in net pension liability	(11,968,567)	
Net in other accounts	8,178,439	

Financial statements change in net position reconciled to budgetary basis (366,475)

The college continues to take seriously the challenges with its fixed asset inventory. The college understands that investment in property, plant, and equipment comprises a substantial portion of the total assets of LCC. It is therefore important to properly record and account for acquisitions, transfers, additions, and deletions of all of the college’s fixed assets.

To remedy the issues with fixed assets, the college invested over \$20,000 for a contract with an external company, Asset Services, and over 2,000 staff hours for a reconciliation project. This project was an aggressive approach that resulted in meeting the state of New Mexico’s standards and regulations, thus creating an unmodified opinion in the FY18 audit report (**Exhibit J**). The college continues to maintain an accurate and manageable fixed asset listing, which is periodically checked to ensure the college is safeguarding its assets, documenting for insurance purposes, maximizing the utilization of assets, creating more effective planning, maintaining reliable balance sheet information, and establishing better practices and procedures for proper depreciation and disposal of the college’s fixed assets (**Exhibit K**).

Since the HLC's last team visit, the college has entered into a contract with an independent firm to review LCC's year-end and audit-ready procedures (**Exhibit L**). The independent firm of Carr, Riggs & Ingram shall provide to LCC a review and update of year-end financial processes and a review and update of finance policies and procedures, which will encompass the reporting of current year changes in fixed asset reporting.

One of the major hurdles faced by the college was the condition and issues related to the Foundation.

As with other institutions, the LCC Foundation is an independent non-profit that by its nature is self-governed by its own board of directors. In the previous incarnation of the LCC Foundation, there existed little to no oversight of the Foundation board by the board of trustees. The present Memorandum Of Understanding that was created by the institution requires regular reports on Foundation financial activity, thus enabling closer oversight between the institution's Board of Trustees and the Foundation's Board of Directors.

Luna Community College recognizes that at the time of the HLC visit in March, the Foundation was not functional; however, the college continues to meet specified deadlines that were listed on the timeline of events regarding the LCC Foundation. The college continues to work tirelessly to ensure solutions are forthcoming from the problems faced with the LCC Foundation.

As per new MOU with Foundation, the LCC Board of Trustees will be able to maintain greater degree of financial oversight over Foundation. The MOU stipulates that the trustees receive regular reports from the Foundation. The institution is also working to ensure via training (see 2A) that trustees know their role relating to oversight responsibilities regarding the Foundation.

The timeline below displays the college's aggressive approach in re-establishing the LCC Foundation.

**Table 1**

<b>Luna Foundation Updated Timeline</b>		
<b>Date</b>	<b>Event</b>	<b>File</b>
October 31,2017	Luna learns of FY17 Adverse audit opinion due to Foundation findings	<b><u>RPC Timeline</u></b>
January 2018	Interim President Serna essentially stops foundation activities as he delays appointment of replacement members. The Chairman, Johnathan Madrid remains to conduct essential business	None
April 2018	Foundation bank records obtained	N/A
May 2018	Accounting and other services contract drafted in consultation with Office of the State Auditor	N/A
June 2018	Harshwell agreement executed including Office of the State Auditor signature	<b><u>Harshwell Signed Agreement</u></b>

September 2018	Board establishes a fund for students who are facing financial hardships and not eligible for Title IV aid.	<b><u>Board-Funded Student Assistance Program</u></b>
Fall 2018	FY18 Audit includes Foundation financials, see Audit pages 14-16	<b><u>FY2018 audit</u></b>
Oct 2018	FY18 Audit exit conference	<b><u>FY2018 audit</u></b>
January 27, 2019	State Auditor releases audit – Unmodified Opinion. See Audit page 62.	<b><u>FY2018 audit</u></b>
February 7, 2018	FY18 Audit presented in public meeting noting improvements to Foundation. This was evident in the improved audit findings. See Audit page 69.	<b><u>FY2018 audit</u></b>
May 2019	Harshwell has filed the tax returns and Secretary of State filing	<b>Completed</b>
June 2019	As articulated in the College’s response to finding CU 2016-001, the College will work with Foundation members, LCC legal counsel and LCC Board of Trustees to execute a formal agreement delineating responsibilities for Foundation operations and LCC oversight. (page 66)	<b>MOU draft is complete and will be part of the initial business of the reorganized Foundation.</b>
Next Steps	President Rael has commenced with appointment of the full Foundation Board. The Foundation is scheduled to have its first meeting, mid-July 2019.	<b>Five members have been named</b>

LCC President Dr. Rolando Rael has begun appointing members to the Foundation Board of Directors and currently has five (5) confirmed members. These members include: Eva Artschwager, Reina Fernandez, Jonathan Madrid, Roger Gonzales, and Matt Martinez. All members are constituents of the Luna Community College service area. This board will be meeting in the very near future to adopt bylaw changes (**Exhibit M**), create of a conflict of interest policy, establish a minimum and maximum amount of members of the Foundation Board, sign a Memorandum of Understanding (legal documents necessary to define the relationship between the college and the Foundation (**Exhibit N**)), and establish a job description for the hiring of a new Foundation director. The Foundation Board, alongside with the new director, will be tasked to reestablish the Foundation to ensure all goals are met in regards to fundraising and student scholarships.

As the battle against rising default rates continues, Luna Community College is committed to working aggressively with New Mexico Student Loans (**Exhibit O**) to reduce the three-year Cohort Default Rate (**Exhibit P**). Through the use of a number of communication methods, our default program continues to promote debt management and the importance of responsible borrowing and repayment of student loans. Since the last HLC team visit, the financial aid director, with help from New Mexico Student Loans, has gone forth in recording audio messages with an LCC-recognizable voice that will be sent to student borrowers (beginning June 28, 2019)

on the default list. These efforts have been put into place in hope of connecting with student borrowers who may hear a familiar voice on the other end of the telephone call. In addition, default prevention communications will begin at 15 days delinquent rather than 30 days as previously performed. In conclusion, the college recognizes the importance of reducing its default rates and continues to research different avenues to support past, current and future borrowers.

The college has been working with a company on an Energy Savings Cooperative to determine the needs of the college and what can be done to reduce utility costs. Through this process, the engineers working on the project have identified a list of needs and priorities. These include heating and cooling systems, light fixtures, electrical transformers, building envelope and water conservation. This audit process has also determined areas where solar power may be beneficial in helping reduce energy costs. This process has helped the college create an equipment renewal list and the information will also be beneficial in composing a Facilities Master Plan.

As funding becomes available, the Office of the President, with recommendations from the Board of Trustees Facilities Committee, will issue instructions for submitting deferred maintenance or capital renewal projects. The college's requested capital projects funding will be heard at the New Mexico Higher Education Department summer hearings. The requests, if approved, will help with the cost of deferred maintenance, infrastructure improvement, ADA compliance, and phase three completion of the Media Education Center Auditorium. In 2017, the college requested \$2 million for infrastructure/ADA improvements and \$4.8 million for phase two of the Media Education Center Auditorium. The college did not get approval for these funds. In 2018, the college requested \$1.4 million for infrastructure and ADA improvements and \$250,000 for phase two of our Santa Rosa satellite campus building. The college did not get approval for these funds. In 2019, the college requested \$3.2 million for HVAC replacement/improvements and \$2.5 million for phase three of the Media Education Center Auditorium. As indicated above, the college was to go before the NMHED Capital Projects committee on July 29, 2019, for the current requests. The college submitted a five-year plan to NMHED that includes \$4 million in deferred maintenance, \$2 million in infrastructure improvements, and \$5 million in building remodel requests.

The following is a list of HVAC equipment that have been identified as priorities:

<b>Equipment description</b>	<b>Campus location</b>	<b>Estimated cost</b>
HVAC Equipment & Controls	Administration and Technologies	\$1,580,328
HVAC Equipment & Controls	General Studies	\$738,790
HVAC Equipment & Controls	Student Services Center	\$410,737
HVAC Equipment & Controls	Old Bookstore	\$155,024
HVAC Equipment & Controls	Wellness Center	\$194,014
HVAC Equipment & Controls	Education Center	\$94,598
HHW Loop Treatment	Allied Health and IPC Cafeteria	\$18,937
HHW Loop Treatment	Business Occupations	\$9,154
HHW Loop Treatment	Learning Resource Center	\$10,864
HHW Loop Treatment	Media Education Center	\$18,554



HHW Loop Treatment	Student Services Center	\$11,568
<b>TOTAL</b>		<b>\$3,242,567</b>

### **Component 5B**

The institution's governance and administrative structures promote effective leadership and support collaborative processes that enable the institution to fulfill its mission.

The institution was given the rating of “Not Met” for this core component, in that the visiting team indicated that there was ongoing dissension among the institution's Board of Trustees.

The Board of Trustees recognizes the need to incorporate shared governance and to solicit and consider the input of various campus constituencies as part of its deliberations. Two new policy revisions are designed to assist in this process. (For more details, see this report under Criterion 2A).

Additionally, the prescribed training policy for the board will help ensure a greater degree of vigilance regarding activities of the Foundation, as well as understanding of long-term financial and facilities planning.

While the board and the administration continue striving to maintain sound fiscal management from a year-to-year basis, the institution acknowledges the need for longer-term planning that will ensure opportunities for growth and progress as well as stability in the face of varying circumstances, including enrollment fluctuations and regional economic factors. The institution has developed a long-term planning guide (**Exhibit Q**) to assist the Board of Trustees and the college to develop its long-term fiscal plan.

The new policy recommendation (see 2A) will serve to provide more training for trustees involving fiscal oversight of the institution. It is also designed to make possible a greater degree of engagement in fiscal oversight through involvement in trustee subcommittee on finance. The administration commits to facilitating a greater degree of clarity in regular financial reports delivered to the board from administration.

### **Component 5C**

The institution engages in systematic and integrated planning.

The institution was given the rating of “Met With Concerns” for this core component; the visiting team indicated that no evidence was presented to link processes for assessment of student learning to evaluation of operations, to planning and to budgeting.

The institution acknowledges the need to link processes for assessment of student learning to evaluation of operations, to planning and to budgeting.

The institution continues to work to improve the college's planning processes and resource allocation strategies. The LCC administration and staff will increasingly research and study factors ranging from shifts in demographics, population, economic realities and workforce needs across the college's service region, gathering and considering both documented and anecdotal

evidence. The institution will compile this data as it conducts a comprehensive review of existing LCC academic and vocational programs, garnering input from various stakeholders as to the viability of each program, degree and certificate. The program review will also lead to additions, subtractions and alterations based on the needs of the community and regional industries and employment sectors. Program review should be viewed as a continuous, dynamic process, constantly evolving to better meet the demands for a well-educated, well-trained workforce. Acknowledging the move toward increasing globalization in the economy, the institution will consider among its options a move toward introducing more online offerings as is feasible. Anecdotally, some of the more popular programs being requested by students for online availability include criminal justice, liberal arts and computer science. New programs or altered programs would be positioned to address evolving local, state and regional economies.

The LCC strategic plan provides a basic framework for the institution to proceed in fulfilling its mission. It should be viewed as a working document that sets the tone and frames the college's efforts. The involvement of stakeholders will be considered in developing more specific goals and objectives, which figure to evolve over time, given changes in the factors enumerated above.

As has been the case in Luna's recent history, such strategic planning will continue to take place at various levels and involving different segments of the campus community, from development to implementation to evaluation. The institution recognizes that keeping stakeholders informed on progress toward strategic goals – including assessment and analysis on what approaches are working and what approaches are not – is important. These reports may also assist the Board of Trustees in evaluation of the administration's performance going forward.

## **Component 5D**

### The institution works systematically to improve its performance.

The institution was given the rating of "Met with Concerns" for this core component; the visiting team indicated that the institution needs to improve the linkage between planning and budgeting.

The institution continues to link budgeting with institutional mission and the primary objective of facilitating students' learning, as demonstrated by implementing new requirements in the budget planning process. Effective for FY 2019-20, each department is being asked to provide rationale for each budget item being requested, specifically noting the item's relevance in helping achieve the college's mission and strategic goals. This way of looking at the budget planning process is still in its infancy and will require continued training and assessments as to its effectiveness, but it is a positive start.

The institution plans to continue gathering data using appropriate tools and mechanisms, and to devise specific programmatic and operation improvements based in part on the data.

The administration will strive to present trustees with essential data in an understandable form, which will aid the board in making decisions for the college. The administration will further make itself available to answer questions and to clarify information so that it may be assimilated and used by the board.

## Federal Compliance

### HLC Federal Compliance Review of student Outcome Data Questions 32-35 and Appendix V

The HLC peer review team states in its May 5, 2019, report that the institution does not meet the HLC's requirements and additional monitoring is recommended. The rationale for this conclusion is as follows:

LCC stated that it doesn't participate in College Scorecard and therefore the federal metrics on student retention rate, graduation rate, and placement rate are not provided with federal compliance filings. However, the institution does maintain a Fact Book that includes student enrollment, retention and completion data for each department and program. The review team found evidence that this information was being used in the academic program review process and for making decisions on eliminating programs with low enrollments.

The college collects student learning outcomes data at the course level and accordingly each course syllabus is required to include course-level Student Learning Outcomes (SLO's) and artifacts that are used to measure those outcomes. The review team found evidence that data were being collected and student learning outcomes were being assessed at the course, program and general education levels.

The institution recognizes that at the time of the HLC visit there was no evidence of the use of the College Scorecard. The institution has since researched the information in the College Scorecard. After verification from College Scorecard, the institution has been reporting data to the Scorecard based on data submissions to IPEDS, NSLDS and Treasury Department (**Exhibit R**). The institution will continue to report its data to IPEDS as stipulated in the attached Schedule for Data Submissions provided as **Exhibit S**.

The institution recognizes that the Scorecard is a valuable resource to potential students, parents, the general public and the institution to make the best-informed decisions on student outcomes and assessment. The Scorecard will serve as an additional resource for information regarding the college. The college has established links to the College Scorecard within the institution's gainful employment disclosures for Title IV eligible certificate programs as of the date of this submission.

Based on the information provided by College Scorecard the institution is in compliance with the reporting sources for publication by College Scorecard. The institution has provided on its website information on locating such data with links to the College Scorecard.

The college will begin in Fall 2019 campus-wide orientation for all faculty and staff to introduce the use of the College Scorecard. All academic directors will be responsible for use of the College Scorecard to assess and evaluate programs as they relate to the institution's strategic plan and program viability. The college will also utilize a revised marketing campaign that will include information on LCC's College Scorecard information.

The college has implemented the use of the College Scorecard on the following links for students, employees and the general public.

- <https://luna.edu/>
- <https://luna.edu/about>
- <https://luna.edu/admissions>
- <https://luna.edu/lcc-accreditation>

- [https://www.facebook.com/pg/LunaCommunityCollege/about/?ref=page\\_internal](https://www.facebook.com/pg/LunaCommunityCollege/about/?ref=page_internal)
- <https://twitter.com/TheRoughRider>
- <https://www.instagram.com/lunacommunitycollege/>

## Syllabus Review – Federal Compliance Response to Assignment of Credit Hours

### Section A

The HLC's review team indicated that course syllabus are not consistent with the catalog publications. The institution will be updating and presenting a newly revised sample syllabus to ensure that all programs adopt and use the sample for consistency across all academic programs. In addition to revising the sample syllabi, the institution has gone forth in ensuring that online instructors are certified in the Quality Matters (QM) rubric. The institution found of the 17 reviewed syllabi by the HLC visiting team the following discrepancies exist, hence the requirement for an update to master syllabi:

**Table 2**

#### Syllabi Review from 2019 HLC Visit

**\*\*17 Syllabi Reviewed\*\***

<u>Course</u>	<u>Instructor</u>	<u>Semester</u>	<u>Finding</u>
BUS105-Introduction to Business	R. Coca	Fall 2018	Course description on syllabi does not match 15/18 or 19/21 catalog-UPDATE REQUIRED
ANTH103E-Introduction to Anthropology	J. Beil	Spring 2018	Syllabus does not clearly state MOI (method of instruction), course description does not match 15/18 or 19/21 catalog - pre-requisites do not exist for this course-UPDATE REQUIRED
ANTH103-Introduction to Anthropology	M.Withnall	Spring 2018	Course title does not match 15/18 or 19/21 catalog, reference to 2009 handbook needs to be updated to 2018 handbook, course description does not match 15/18 or 19/21 catalog-pre-requisites do not exist for this course-UPDATE REQUIRED
CSMT239-Cosmetology Theory IV	G.Sandoval	Fall 2018	Course pre-requisites listed in 15/18 and 19/21 catalog are not listed on the course description on the syllabus-UPDATE REQUIRED

AH113-Medical Terminology	R. Montano	Fall 2018	No course number listed on syllabus, course description does not match 15/18 or 19/21 catalog-UPDATE REQUIRED
AH113E-Medical Terminology	S. Connie Beil	Fall 2018	Course description on syllabi does not match 15/18 or 19/21 catalog-UPDATE REQUIRED
STEM105-Computer Use for Scientific Research	G. Castillo	Fall 2018	Course description on syllabi does not match 15/18 or 19/21 catalog-UPDATE REQUIRED
CHEM111-General Chemistry I	R. Lucero	Spring 2019	Course description on syllabi does not match 15/18 or 19/21 catalog-UPDATE REQUIRED
ECON209E-Principles of Microeconomics	R. Coca	Fall 2018	Course description on syllabi does not match 15/18 or 19/21 catalog-UPDATE REQUIRED
MGMT207E-Principles of Management	R. Coca	Fall 2018	Course description on syllabi does not match 15/18 or 19/21 catalog-UPDATE REQUIRED
MATH180E-College Algebra	B. Sanchez	Spring 2019	Course MOI (method of instruction) is contradictory as to an online course or face to face needs to be more clear-UPDATE REQUIRED
BUS120-Principles of Finance	B. Wagoner	Fall 2018	Course description on syllabi does not match 15/18 or 19/21 catalog-UPDATE REQUIRED
BUS120E-Principles of Finance	J. Ortega	Spring 2018	Course pre-requisite does not match catalog description in 15/18 or 19/21 catalog, course description does not match 15/18 or 19/21 catalog-UPDATE REQUIRED
MGMT207-Principles of Management	R. Coca	Fall 2018	Course description on syllabi does not match 15/18 or 19/21 catalog-UPDATE REQUIRED
ENG111E/ENG111-Freshman Composition I	S. Goodyear	Spring 2018	Course times listed on the syllabus do not match the published schedule for this course in this term

HIST161E-American History I	J. Beil	Spring 2018	Course MOI (method of instruction) is not clear, course description does not match 15/18 or 19/21 catalog- UPDATE REQUIRED
NRSG1100-Principles of Nursing Practice	I. Shrum	Fall 2018	Course description on syllabi does not match 15/18 or 19/21 catalog- UPDATE REQUIRED

**Notes:** After institutional review of the syllabi that was presented to the HLC team for the March 2019 visit to the LCC, it was determined that faculty from various areas did not follow the provided master syllabus sample located in the 2018-2019 Academic Guidelines. Faculty are provided the sample syllabus to ensure consistency of course information, expected outcomes and other detailed course information across the campus. As of the date of this submission a new draft of the Syllabus Sample will be presented to Faculty Senate for approval and adoption across the academic programs.

The institution recognizes the importance of consistency of information across all programs and all course syllabi being published and released to students. The attached **Exhibit T** sample syllabus will be presented to the institution's Faculty Senate in the Fall 2019 semester for approval and adoption. With this revised syllabus sample we can help ensure that programs across campus are following all minimum requirements to inform students of course outcomes and expectations.

Along with the sample syllabus presented to all faculty, all academic directors will be subject to ensuring that all course syllabi presented for approval and publication be vetted first through the academic director using **Exhibit T** as the guiding measure to ensure that all syllabi have the appropriate criteria. At the conclusion of the review by the academic director, course syllabi will be sent for approval and compiled by the Vice President of Instruction and Student Services.

### Steps Moving Forward

Luna Community College, under the leadership of President Rael, plans to continue its formal involvement in the shared governance processes as well as continue to devote attention to student recruitment, retention and completion.

The college further plans to:

- Emphasize these and increasing student enrollment as shared responsibilities among every college employee.
- Improve upon customer service as part of daily priorities; use copies of mission statement (see Criterion 1) as reminders to continually put the student first.
- Develop longer-term strategic plans and budgeting that allows for differing variations based on differing external factors, student enrollments and tuition revenue forecasts.
- Have each department create wish lists ranked according to priority, with the value of each item correlated back to how it serves the institutional mission. Encourage shared participation in development of these lists, using either existing committees or forming new ones that involve students, faculty and staff. In developing facilities master plan, use similar process to create a ranked list of facility improvements, replacements, renovations and new construction as needed.

- Use data-driven approaches in evaluating and improving upon financial planning processes whenever possible.
- Strive to ensure best practices are followed throughout purchasing, procurement and personnel management procedures.

Exhibit A

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**Luna Community College Shared Governance Policy**

**1520**

**Revised: *August 2019***

Definitions: *NO CHANGE*

Committees: *NO CHANGE TO 1<sup>st</sup> PARAGRAPH*

*Add the following paragraphs:*

The Board of Trustees will, at each meeting, recognize and accommodate at a table the following Committees: Shared Governance Council, Faculty Senate, Staff Advisory Senate, and Student Government, and Academic Leadership.

The Board of Trustees should seek and consider feedback from the aforementioned committees when the Board is deliberating on policy and procedure issues affecting the respective Committees and the Institution.



## Exhibit B

### **Board Orientation and Training**

**Policy Number: 1600**

**Revised: *August 2019***

#### **Introduction**

Given the magnitude and complexity of its role, the Board shall retain a high value for training and development. On a quarterly basis, Trustees shall participate in mandatory trainings that enhance their collective effectiveness and ability to achieve the institution's goals. Trustees shall complete a minimum of four (4) hours of professional development leadership training annually, with a minimum of one hour quarterly, covering topics that shall include, but are not limited to, open meetings law, community college and labor law, inspection of public records, contract law, ethics, Clery Act, financial oversight and accountability, audits, diversity and inclusion, and fiduciary responsibilities of a community college trustee.

Luna Community College shall maintain on its internet website, the names of the Trustees who have completed the training, as well as the names of the Trustees who have not successfully completed the training, as required under this policy.

The Trustee shall certify completion of the training required under this Policy to the Board Secretary. The secretary shall send a notice to all Trustees and the president or acting chief executive officer of that fact.

## Exhibit C

### **Resolution: Regarding Shared Governance at Luna Community College**

#### **Faculty Senate**

**August --, 2019**

**Whereas** The Staff Advisory Senate represents all regular full-time/part-time, non-faculty staff at the main campus; and,

**Whereas** the Staff Advisory Senate works in collaboration with Central Administration to establish two-way communication and study problems, concerns, welfare and working conditions of the staff , and

**Whereas** the State of New Mexico vests the ultimate authority over Luna Community College in a governing board called the Luna Community College Board of Trustees; and

**Whereas** the resulting three-way structure of Faculty, Central Administration, and the Board of Trustees emphasizes specialization within each of those three sectors, all within the ultimate authority of the Board of Trustees; and

**Whereas** the long established practice of governance via three-way dialogue and deliberation regarding major strategic decisions is generally referred to as “shared governance”; and

**Whereas** the academic mission of Colleges thrives best when the governing board exercises its ultimate authority within such a “shared governance” model; and

**Whereas** the role of Staff Advisory Senate within shared governance is distinct from that of the “stakeholder” role of other important areas such as Faculty, Student Government, Academic Leadership, Alumni and Parents of LCC Students; and

**Whereas** continued accreditation of Luna Community College under the Higher Learning Commission (HLC) is essential and cannot be compromised; and

**Whereas** such accreditation depends upon adherence to shared governance standards in its major decisions as reflected by Core Component 2.A, 2.C, and 5.B of the Higher Learning Commission Resource Guide, which requires that “The institution’s governance and administrative structures promote effective leadership and support collaborative processes that enable the institution to fulfill its mission (available at [http://download .hlccommission.org/ResourceGuide2016-04INF.pdf](http://download.hlccommission.org/ResourceGuide2016-04INF.pdf)); and

**Whereas** the last HLC accreditation Report of a Comprehensive On-site Evaluation Visit dated May 2019, the review team “... found that the (LCC) BOT’s commitment to transparent, collaborative and shared governance to be questionable.” and “that the BOT is engaging in shared governance simply to placate the Higher Learning Commission”; and

**Whereas** decisions adopted by the LCC Board of Trustees over the past year clearly violated the LCC commitment to the HLC for achieving best practices of shared governance by its actions, to wit;

- i) Trustee interactions indicated an absence of cohesion on topics,
- ii) The ability of the Board to ethically govern the current trustee membership and while verbally embracing the notion that change must occur, the Board of Trustees has yet to incorporate such modifications to their modus operandi
- iii) The Board chair advocates mandatory training for Board members but state that lacking such a policy, the dynamics of the Board may change priorities; and

**Be it further resolved** the Staff Advisory Senate of Luna Community College calls upon the Board of Trustees to review, adopt, and adhere to the Revision to Policy 1520 and Policy 1600 in order to engage and prove a commitment to the Shared Governance process.

Adopted this day of August --, 2019 by the Staff Advisory Senate of Luna Community College



## Exhibit D

### Luna Community College (LCC) Advisement Plan

2018-2021

The mission of Luna Community College's Advisement Subcommittee is to improve and standardize advisement practices campus wide, to collect data during the advisement process in order to facilitate improved methods for addressing the personal and logistical issues of our student body, and to propose data-driven suggestions to be implemented at the LCC institution as a whole. The Advisement subcommittee is every student's advocate and aims to provide students with equal, consistent, and meaningful advisement to meet their educational goals while guiding them toward completion of a certificate and/or degree.

#### OBJECTIVES:

1. Improve and standardize advisement practices campus wide.
2. Collect data on LCC's student body in order to facilitate campus-wide policies that assist in LCC's retention of students until the completion of their degree or certificate.
3. Devise data-driven strategies in order to make LCC programs, schedules, policies, and practices more accessible to both LCC's traditional and non-traditional students.

#### Phase 1 Goals (2018/2019):

- Hold training to ensure all current advisors have resources and are aware of required reporting.
- Provide portal and FERPA training to all new and current advisors and full-time faculty yearly.
- Ensure each advisor has a list of all students in department and access to needed student records.
- Create a file for each current student with advisement sheets.
- Increase percent of full-time and adjunct faculty utilizing online reporting system to assist "at risk" students.
- Work with IT to correct assigned advisor.
- Ensure all current students have required institute and program information available.
- Call all graduating students and assist with required exit paperwork and to ensure degree requirements are met.
- At the end of each semester, assist all students in enrollment for next semester.
- Faculty advisors will work to inform respective department about advisement updates.
- Contact potential students/recruits.
- Increase the percent of current students who register for the upcoming term.
- Submit for NACADA training.

#### Phase 2 Goals (2019/2020):

- Call all "at risk" students and provide any required support.
- Create set of pertinent questions to assess student reasons for lack of retention, challenges, and ways in which advisement processes can be improved.
- Create a referral and support system that addresses overarching issues to student success.
- Develop Student Assessment Team (SAT) system.
- Create Advisor Satisfaction Survey.

#### Phase 3 Goals (2020/2021):

- Call all "at risk" students and provide any required support.
- Make advising materials consistent across campus.
- Create student success models for each department.
- Create "guided pathways" throughout departments.
- Continue tracking student progress and reporting according to established system.
- Assess advisement systems across departments, modify and implement changes to ensure consistency and efficacy.

Exhibit E

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**2017**

**Student Success Survey**

**STUDENT SATISFACTION SURVEY**

## Student Satisfaction Survey

As a continuing effort to assess the effectiveness of higher education in New Mexico and to assist Luna Community College we ask you to complete this brief questionnaire. The responses that you provide will remain confidential; results will be reported in summary only. Written comments will be re-typed and will also remain anonymous. Thank you for your assistance.

*Please tell us a little about yourself. Please check one.*

❖ **Gender:** Male 66 Female 97 ❖ Associate's Degree 91 Certificate 66 **Major:**

❖ **Campus:** Main Campus 112 Mora Satellite 20 Springer Satellite 1 Santa Rosa Satellite 1 Two or more 1

### Race/Ethnicity

### Age

African American	3	White	16	21 and under	60	35-39	9
American Indian		Two or More Races	2	22-24	25	40-49	9
Asian	1	Non Resident Alien		25-29	31	50-64	6
Hispanic	135	Unknown	3	30-34	9	65 and over	
Native Hawaiian/Pacific Islander	10						

❖ **Please rate your satisfaction with Luna Community College regarding the following issues:**

	Very Satisfied	Satisfied	Dissatisfied	Very Dissatisfied	Does Not Apply
<b>Curriculum/Instruction</b>					
Quality of instruction in your major	108	47	1		
Quality of instruction outside your major	91	61	2		3
Quality of academic advisement	100	56	1		2
Availability of courses in your major	97	57	5	3	1
Quality of intellectual challenge of your program	102	56			
<b>Support</b>					
Adequacy of financial assistance (\$)	107	28			16
Quality of career counseling and advisement	89	63	2		6
Contact with faculty outside of class	96	57	1	1	4
Adequacy of laboratory facilities and equipment	92	61	3		2
Adequacy of library facilities	86	65	3	1	4
Adequacy of computer facilities	98	66		1	4
<b>Overall Assessment</b>					
Value of your education, relative to cost	113	43	2		1
Your sense of community on campus	95	57	1	2	
Your preparation for work or transferability	100	53		1	1
Your satisfaction with your college experience	104	51	1		

❖ What is MOST LIKELY to be your PRINCIPAL activity upon graduation?

Employment, Full Time	71	Purse Associate's Degree	20	Other (Please list below)	2
Employment, Part Time	14	Military Services	3		
Attend University	75	Volunteer Activity (e.g., Peace Corps)	1		

❖ To what extent has your experience with each of the following at this institution contributed to your learning and personal development?

	Very much	Quite a bit	Some	Very little	Did not participate in this activity
Student of campus government	19	25	24	12	61
Intercollegiate athletics	23	10	19	14	73
Student clubs or organizations	38	17	16	7	71
Community service	28	19	15	8	69
Internships (paid or unpaid)	26	13	13	9	77
Working with faculty on research	24	16	15	8	79
Attending a research conference	24	14	10	4	84
On-campus employment	21	16	13	6	81
Attending an Academic Training/ Competition	22	14	10	6	85

❖ Please comment on any aspect of your collegiate experience that you felt was a particular strength or a particular weakness in the areas of curriculum, instruction, academic support, or your overall college experience.

Attachedbelow

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❖ Will you be staying in New Mexico after graduation? YES 119 NO 7 UNCERTAIN 16

❖ If you had to do it all over again, would you attend college here? YES 120 NO 2 MAYBE 14

Comments:

Instruction was great

I learned so much from Staff

I was very satisfied with LCC, will recommend.

It was great.

I was nervous at first, but when I got in the groove of the studying, I found myself. Great School

I like my experience.

We Did It!

very helpful and courteous, mentor for all students

Blackboard really sucks.

Experience with Phi Theta Kappa made college so much more enjoyable

Great education option for local community. Highly affordable.

Loved It

My college experience was pretty good I have no complaints, my strength is that I'm good at auto body.

Definite strengths would be contacts and course work knowledge. I'd like to see more community involvement, sponsor

I had a great experience here at LCC

Overall college experience was good! Challenging classes, great instructors and cool classmates. Student life was a bust

Working together as a whole.

Good campus, good help, and strong teachers.

Amazing experience, wonderful faculty.

Luna gave me a sense of community and made me feel welcomed.

All academic advisors were helpful with classes needed and scheduling. Instructors were knowledgeable in all areas.

The experience was very interesting, trying to accomplish everything that the college offered. I'm very happy with what

My college experience at Luna was very good.

Overall college experience was good, great staff and community.

Too much travel to make friends.

No work-study jobs. Not interested in all clubs, but was in student gov.

Blackboard issues always n no help from instructor Overall everything else was great.

Need more evening courses for non-traditional students

Overall campus was amazing. Felt comfortable asking questions.

Overall experience was great

Luna is good but need work on preparing us for the knowledge of nursing.

Instructors are very knowledgeable and helpful.

Great experience, good people, very enjoyable

I was very pleased with the way all of my instructors conducted learning the material in every class.

I had a very good experience.

Appreciate the online degree. Staff in Santa Rosa is helpful. Santa Rosa campus is great.

One particular weakness was having certain classes on certain semester. Like one class is only offered in the spring ever Luna.

Some classes that I needed for core requirements were rarely offered, and several times courses that I needed were car

Luna is very supportive and helpful.

Even with some of my instructors who I cannot say were fit for instruction, I can say that the experience here was good did.

It was very simple to keep in contact with everyone on campus.

Was not on sight therefore had few to no experience with college activities.

Overall experience. I had excellent professors.

Instruction was fast, acceptable very informative and interesting

very beneficial and excelled in classes, instructors and tutors helped and great asset



My experience was one of support, encouragement, and recognition. Luna was my only option as a single mother. Extreme one on one time / need a better math/business department  
Great experience, everything was good

Thank you for taking the time to complete this informational survey.

***Congratulations and best of luck with your future endeavors!***



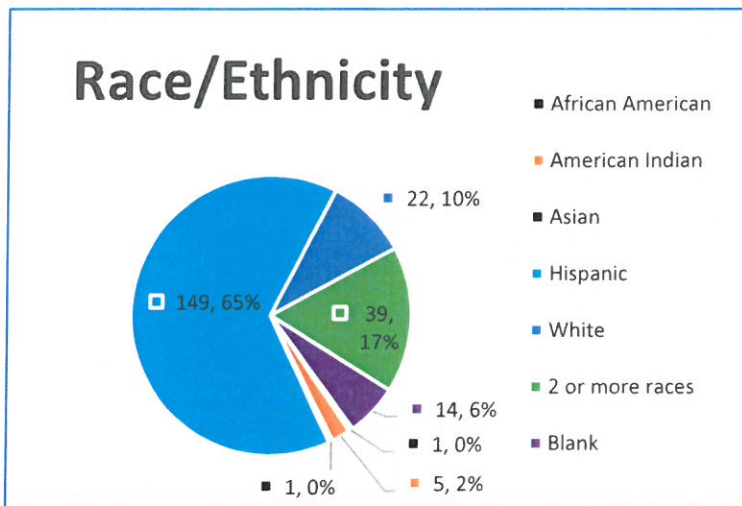
## Exhibit F

### Office of Institutional Research & Reporting Student Retention Survey Results (N=231)

In a continuing effort to assess the effectiveness of campus life, support services, and gain a better understanding about the needs of our students, the Retention and Completion Committee conducted a Student Retention Survey in the Spring of 2018. The survey was disseminated to all students campus wide, which included degree seeking and non-degree students. With the assistance from the faculty, this survey was administered to students in their classes.

During this semester 1,134 students enrolled, 231 students responded to the survey for a 20.4% response rate. The location breakdown of respondents is as follows: Main Campus 205, Mora 7, Springer 8, Santa Rosa 2, and 11 of the respondents did not list a campus.

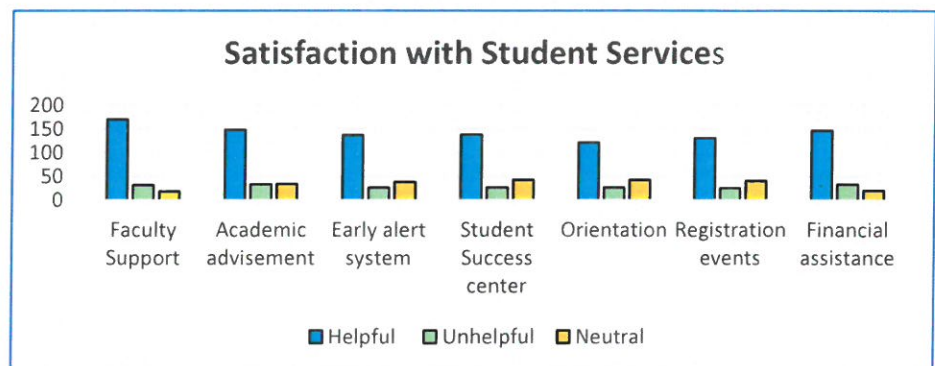
### Demographic Information



The average age of the respondents was 22 and the average number of semesters completed was 3. This chart demonstrates the demographic breakdown of the survey respondents, from high to low: 65% Hispanic, 39% listed 2 or more races, 22% White, 14% did not respond, and 5% American Indian.

### What did we learn?

According to the survey respondents, they find that the services that they receive at Luna Community College (LCC) are helpful.



## Advisement

Students were asked how helpful they felt advisors were and to rate them on a scale from 1-5, the average rating was 4.14. When asked what services at LCC were most beneficial to completion of a degree, 41.6% listed advisement.

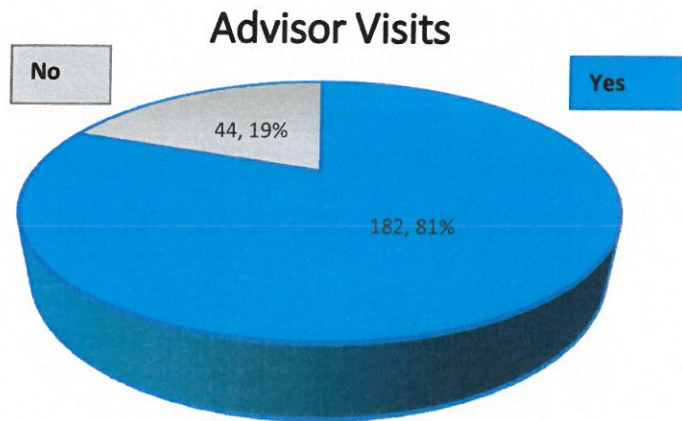
Listed below are the responses to the survey question, “How could advisors help you to better achieve your professional or academic goal?”

Response	Count
Help signing up for classes	25
Guidance toward academic/future goals	16
Earlier advisement	3
Individualized advisement	5
More contact	14
Be more knowledgeable about programs	11
More availability of classes	5
Transferability	6
Tutors/teachers	6
Positive experience	26

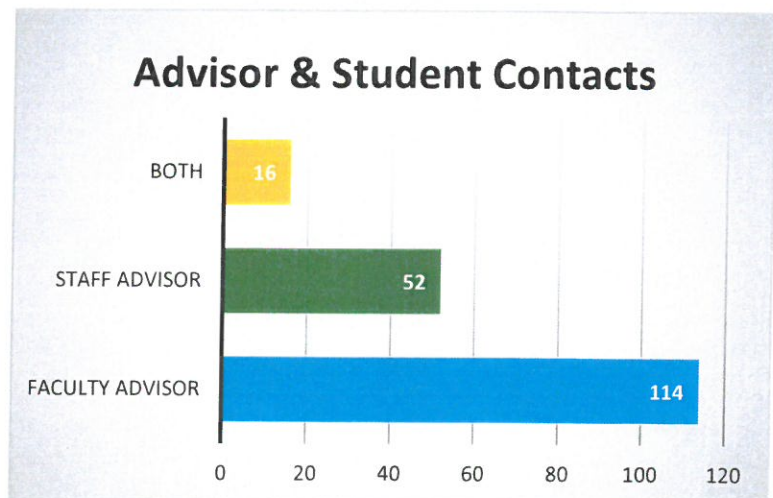
When meeting with academic advisors many of the respondents expressed the importance of having a “positive experience” and getting “help signing up for classes”.

In addition, respondents want to receive “guidance towards their academic/future goals” and want to be in “more contact” with their academic advisor, but they want an advisor who is also “more knowledgeable about their program” of study.

This chart shows the number and percent of advisor visits. 226 students responded to this question, 81% of the respondent’s meet with an academic advisor.



This chart shows that respondents are two times more likely to reach out to faculty advisors vs. a staff advisor. 182 students responded to this question, 62.6% of the respondent’s meet with a faculty advisor, 28.6% meet with a staff advisor, and 8.8% will meet with both.





## Campus Life

Survey respondent's listed social gatherings/events as one of the most important features that they would like to see more of at Luna Community College. The long list of social events wanted on campus are listed below:

### Student Focused Events

- Places for student to hang out
- Job and Career Fairs
- Specific program fairs
- Guest lectures
- More events for nursing students.
- Movie nights
- More clubs
- Homecoming
- More fun student activities.
- Any kind of events.
- Student organizations
- Student on student interaction
- School involved fairs and activities
- More spontaneous events such as games with prizes, music, dances, and trivia games.
- Everything, more academic events, community events, athletic events.
- Activities on campus
- More engaging events
- Sponsored student events
- I would like to see more activities. If we can get most of the student body to go to events. Luna can become a friendlier place.
- Student based events
- More social events
- More events where we can have fun and meet more students
- More student friendly activities
- More student involvement activities
- More student activities such as fun days or things to do around campus for students to meet other students
- Anything that gets students involved
- More student events and more student activities
- Events that would encourage greater attendance at this wonderful college
- BBQ, food, bake sales



### Sports/Games/Gaming

- I would like to see more athletics
- Field Day
- pickup games (volleyball, basketball etc.)
- more school spirit for our athletes
- work out based PE Classes
- More LCC sports support
- Sporting events
- More sports including dance, cheer, choir.
- More sports, more activities like a game center
- I would think more sports would be cool here at Luna
- Leagues, games, for students that aren't in softball or baseball.

## Scheduling of Classes

The chart below shows the preferred times that survey participants would like classes scheduled. Participants were asked to fill out all the time blocks that applied to them. 152 of selected morning course offerings, 100 selected afternoon offerings.



The survey questions listed below were of concern to many of the respondents.	Responses to the questions were grouped together and are listed below:
What aspects of LCC have been most challenging to your goal of completing your education?	<ul style="list-style-type: none"> <li>• Availability of classes</li> <li>• Lack of majors</li> <li>• Schedule conflicts</li> <li>• Athletics (scheduling conflicts)</li> <li>• Class Size</li> <li>• More classes/more class time</li> <li>• Class offering</li> </ul>
What type of improvements would you like to see in regards to student support?	
What is your biggest personal hurdle to completing your education?	
What are some resources lacking which could affect educational success at LCC?	

## Conclusion

Survey respondent's listed social gatherings/events as one of the most important features that they would like to see more of at Luna Community College. The college could benefit from hiring a full-time person that is solely dedicated to campus life.

According to the results most of the respondents would like to see courses offered during the day time, scheduling conflicts resolved, and more classes offered at different times of the day.

Survey respondents feel that technology resources at LCC are inadequate, they want more computer labs with functional computers, printers, and copiers. So that they can complete their course assignments on campus without having to go elsewhere. They also stated that online class support needs improvement.

Survey respondents found tutoring services very beneficial, but reported that they need more tutors within their department and at different times during the day.

Survey respondents stress and express their fears about not having enough time to complete their course work. They need to learn college survival skills so that they can learn how to manage their time and finances more effectively. Learn study skills on how to stay focused and motivated and gain skills that will help them in balancing their hectic life as college students, like their workloads, class schedule, and study times. These concerns could be addressed by offering first year and new transfer students a First Year Experience course.



# Summer enrollment up 14 percent over last year



**Chemistry students Alexis Martinez, Kendra Flores, Nicholas Maestas and Adia Salas (from left) work together on a reaction time experiment in their lab on June 18. Summer enrollment is up 14 percent compared to 2018, with 575 students taking 1,883 credit hours.**

## Headcount, credit hours up from summer 2018

Luna Community College summer enrollment shows a 14 percent increase in comparison to last year's figures.

As of June 17, there was a 575 student headcount compared to a 506 student headcount at the same time last summer.

Similarly, student credit hours have increased by 5 percent also in relation to where Luna was at in summer of

2018. As of June 17 in the summer semester, students were taking 1,883 credit hours compared to 1,793 credit hours at the same time last summer.

"This is an indication that our students are committed to their education and gravitating back to Luna, recognizing the college's value," said Luna Community College President Dr. Rolando Rael. "As a college, we continue to work diligently to show students how important it is for them to be here. Luna is committed to our service area and will continue to strive to make sure every

student is given an opportunity for success."

Luna's fall registration is ongoing. The first day of fall classes is Monday, Aug. 19, and the last day to register is Monday, Aug. 26.

Luna Community College offers several degree and certificate programs in the areas of allied health, business, education, humanities, nursing, STEM and vocational and technical studies.

For more information on Luna, please visit our website at [luna.edu](http://luna.edu) or call 505-454-2550.



# Luna bounces back with clean audit

Just a year ago, Luna Community College was placed on the New Mexico State Auditor's at-risk list for having received an adverse opinion on its audit for the 2016-17 fiscal year. This opinion set in motion a comprehensive plan for addressing significant gaps with the college's Foundation records, management of fixed assets and timeliness of bank reconciliations.

In January, the result of this year-long effort to address the previous year's findings was made public with the release of the college's most recent audit. The audit reports that Luna achieved an unmodified opinion – the best possible an independent auditor can issue.

"The college worked tirelessly to assuage the conditions of last year's audit," said Luna Chief Financial Officer Donna Flores-Medina. "The efforts of many dedicated Luna employees and the support of the Board of Trustees, the audit was back on track with an FY18 unmodified opinion."

The adverse opinion in 2017 had ended a streak of 22 consecutive years in which Luna had achieved either an unmodified or unqualified opinion in its annual audit.

"The adverse opinion was due in

large part to oversight findings within the Luna Foundation, which is required to be audited along with the college," said Flores-Medina.

In response to findings associated with the Foundation, the college spent the last year working to obtain financial data and board records in an attempt to reconcile beginning and ending balances for multiple accounts and funds. This work called for a temporary halt on all Foundation activity to ensure scholarship funds are used in the manner intended by donors.

"We are in the process of rebuilding the college's Foundation, and this effort will be ongoing for several months," said Ricky Serna, Luna's interim president. "The good news is we now have a strong handle on the Foundation's financial position and a vision for how the college can better manage the Foundation's finances moving forward."

The college expects to re-establish a healthy Foundation board and execute an agreement that calls for adequate financial controls, oversight and reporting requirements between the Foundation and college officials.

In 2016, the New Mexico Higher Education Department placed the college

on Enhanced Fiscal Oversight following a special audit. The recent year's improvements have administrators optimistic that Luna will soon be removed from this status.

"We hope this means we have now earned the ability to be removed from fiscal oversight by the Higher Education Department," said Serna. "The audit is a significant piece of evidence supporting our collective ability to carry out the strategies we put in place to address past year findings. The progress over the course of one year is truly remarkable."

The FY18 audit and grounds for the adverse opinion in FY17 are outlined in the audit reports available at [saonm.org](http://saonm.org).

"The infrastructure needed to ensure financial accountability and stewardship is in place, and we need to continue to function within these practices," said Serna.

"I am grateful for the work done by college employees over the past year. Not only did they achieve these results under the shadows of accreditation challenges, they performed in an exemplary manner under the scrutiny of other regulatory agencies in the state. This milestone belongs to the employees of Luna Community College."

# Enrollment steady; credit hours up

Last week Luna Community College captured its census data – a report all institutions utilize to account enrollment for a given semester.

The report showed that Luna's Spring 2019 enrollment remained identical to that of last semester with 1,065 students. On a more positive measure, the data indicate a slight increase in student credit hours from fall 2018 to the current term. This spring, Luna student credit hours rose by 126 from 7,564 in the fall to 7,690.

"Lately it seems that breaking even with enrollment is the new milestone for institutions, so the ability to report

increases, even the slightest, feels like a major accomplishment," said Luna interim President Ricky Serna. "This enrollment report is the result of innovative scheduling and effective advisement strategies on the part of staff and faculty."

Over the past year, Luna has made efforts to significantly increase the number of evening courses and has hired a full-time advisor for each of its seven academic and vocational departments. Luna is also in its first year of a three-year retention plan that aligns with the college's strategic plan.



## Exhibit I

By Classification	1112 Academic Year				1213 Academic Year			
	FA11	SP12	SU12	Total	FA12	SP13	SU13	Total
New Freshman	164	100	57	321	166	115	33	314
Freshman	342	351	131	824	353	308	96	757
Sophomore	546	612	251	1409	486	524	200	1210
High-School	425	344	174	943	358	321	159	838
Non-Degree	370	477	237	1084	379	439	255	1073
Home Schooled	1	0	0	1	1	2	2	5
<b>Totals</b>	<b>1848</b>	<b>1884</b>	<b>850</b>	<b>4582</b>	<b>1743</b>	<b>1709</b>	<b>745</b>	<b>4197</b>

By School District *	1112 Academic Year				1213 Academic Year			
	FA11	SP12	SU12	Total	FA12	SP13	SU13	Total
East Las Vegas	562	555	255	1372	443	444	185	1072
West Las Vegas	460	455	219	1134	386	471	202	1059
Santa Rosa	136	126	49	311	132	114	45	291
Springer	64	78	15	157	70	71	14	155
Mora	171	184	79	434	173	149	90	412
Maxwell	6	14	2	22	8	7	1	16
Out-of-District	335	353	120	808	389	319	127	835
Out-of-State	56	65	25	146	67	67	38	172
International	6	3	5	14	8	5	1	14
Wagon Mound	26	30	11	67	29	27	10	66
<b>Totals</b>	<b>1822</b>	<b>1863</b>	<b>780</b>	<b>4465</b>	<b>1705</b>	<b>1674</b>	<b>713</b>	<b>4092</b>

By Location **	1112 Academic Year				1213 Academic Year			
	FA11	SP12	SU12	Total	FA12	SP13	SU13	Total
EWEB	373	451	197	1021	499	427	198	1124
Main	1299	1330	539	3168	1165	1227	470	2862
Off-Site	312	300	70	682	253	188	82	523
Springer	84	90	11	185	73	82	18	173
Santa Rosa	36	35	16	87	28	25	17	70
<b>Totals</b>	<b>2104</b>	<b>2206</b>	<b>833</b>	<b>5143</b>	<b>2018</b>	<b>1949</b>	<b>785</b>	<b>4752</b>

\* Includes community education enrollment.

\*\* Student may be registered at more than one campus.

Note: SP17 numbers are not final as students can still withdraw from courses.



1314 Academic Year				1415 Academic Year				1516 Acad	
FA13	SP14	SU14	Total	FA14	SP15	SU15	Total	FA15	SP16
150	77	44	271	143	66	42	251	130	69
300	263	99	662	249	229	87	565	246	257
470	529	213	1212	415	444	173	1032	404	429
326	322	106	754	266	256	108	630	277	280
400	472	223	1095	353	374	208	935	397	397
1	0	1	2	1	1	0	2	1	2
<b>1647</b>	<b>1663</b>	<b>686</b>	<b>3996</b>	<b>1427</b>	<b>1370</b>	<b>618</b>	<b>3415</b>	<b>1455</b>	<b>1434</b>

1314 Academic Year				1415 Academic Year				1516 Acad	
FA13	SP14	SU14	Total	FA14	SP15	SU15	Total	FA15	SP16
426	449	204	1079	403	390	195	988	424	442
419	444	201	1064	410	408	184	1002	411	413
134	134	42	310	86	72	20	178	104	90
69	84	15	168	59	53	15	127	48	43
149	147	67	363	137	144	71	352	121	133
7	10	1	18	9	8	0	17	7	7
300	256	68	624	202	194	54	450	211	179
68	64	29	161	62	62	11	135	61	57
2	1	2	5	1	0	1	2	2	3
33	33	5	71	26	24	9	59	22	16
<b>1607</b>	<b>1622</b>	<b>634</b>	<b>3863</b>	<b>1395</b>	<b>1355</b>	<b>560</b>	<b>3310</b>	<b>1411</b>	<b>1383</b>

1314 Academic Year				1415 Academic Year				1516 Acad	
FA13	SP14	SU14	Total	FA14	SP15	SU15	Total	FA15	SP16
393	389	139	921	305	270	141	716	271	258
1130	1093	452	2675	1052	1011	392	2455	1054	1028
225	307	62	594	175	185	40	400	199	199
98	90	10	198	60	57	22	139	56	51
19	6	7	32	8	5	6	19	17	28
<b>1865</b>	<b>1885</b>	<b>670</b>	<b>4420</b>	<b>1600</b>	<b>1528</b>	<b>601</b>	<b>3729</b>	<b>1597</b>	<b>1564</b>

emic Year		1617 Academic Year			
SU16	Total	FA16	SP17	SU17	Total
52	251	123	71	0	194
87	590	221	236	0	457
192	1025	377	427	0	804
145	702	289	288	0	577
300	1094	410	512	0	922
1	4	3	3	0	6
777	3666	1423	1537	0	2960

emic Year		1617 Academic Year			
SU16	Total	FA16	SP17	SU17	Total
238	1104	437	497	0	934
202	1026	410	435	0	845
71	265	85	87	0	172
18	109	53	57	0	110
77	331	134	168	0	302
4	18	11	6	0	17
108	498	202	199	0	401
24	142	51	62	0	113
1	6	8	12	0	20
6	44	9	14	0	23
749	3543	1400	1537	0	2937

emic Year		1617 Academic Year			
SU16	Total	EA16	SP17	SU17	Total
161	690	285	275	0	560
496	2578	1034	1137	0	2171
87	485	202	274	0	476
31	138	60	54	0	114
31	76	33	36	0	69
806	3967	1614	1776	0	3390

Exhibit J

**LCC Audit under Separate Cover**



Exhibit K

***FINANCE***  
***&***  
***ADMINISTRATION***

***Procedural***  
***Manual***

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## I. GENERAL

A. **FUNCTION.** The Luna Community College's Finance & Administration office is a main functional entity of the institution. It is under the direction of the President and ultimately the Board of Directors. The Finance & Administration Office is accountable for maintaining fiscal accountability of the financial operations for all of its accounts and to provide information to:

1. Assist management in effectively allocating and utilizing its resources.
2. Assist others in understanding the financial operations of the college.

LCC is a service-oriented institution in which resources are consumed; therefore, the accounting and reporting process must address itself to accounting for resources received and used, rather than to the determination of net income.

B. **LOCATION/DIVISIONS.** The Finance & Administration Office is located in the Administration Building on the East side of LCC's main campus and is comprised of the following:

1. Budgeting
2. Procurement
3. Accounts Payable
4. Accounts Receivable
5. Special Projects
6. Fixed Asset Inventory
7. Shipping and Receiving
8. Risk Management

C. **FUND ACCOUNTING.** In order to ensure observance of limitations and restrictions placed on the use of the resources available to LCC, and to satisfy the requirement to account properly for the diversity of resources and their use, the principles and practices of "*fund accounting*" are employed by LCC. Fund accounting is the manner of organizing and managing the accounting by which resources for various purposes are classified for financial accounting and reporting purposes in accordance with activities or objectives as specified by donors, regulations, restrictions, or limitations imposed by sources outside of the institution, or with directions issues by the Board of Directors. LCC prepares its financial statements use the *accrual basis* of accounting.

D. **FUND GROUP AND FUNDS.** A fund is an accounting entity with a self-balancing set of accounts consisting of assets, liabilities and a fund balance. Separate accounts are maintained for each fund to insure observation of limitations and restrictions placed on the use of resources. For reporting purposes, however, funds of similar characteristics are combined into fund groups. The fund groups and funds within LCC's fund accounting system are

1. Current Funds Group. The Current Funds group has two basic subgroups unrestricted and restricted. Unrestricted current funds include all funds received for which no stipulation has been made by the donor or other external agency as to the purposes for which they should be expended. Restricted current funds are those available for financing operations but which are limited by donors and other external agencies to specific purposes, programs, departments or schools.
  - a. Instruction and General Fund- This category includes expenditures for all activities that are part of LCC general operation and includes the following subcategories: Instruction, Academic Support, Student Services, Institutional Support and Maintenance and Operation of Plant.



- b. Internal Service Funds – This category includes expenditures for activities which provide services mainly to internal institutional departments for a specific charge which should cover the actual cost of providing the service plus an allowance for renewals and replacements. Included in this category are the Computer Center and the Copying Center.
  - c. Public Service Funds – This category includes funds expended for activities that are established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. Included in this category are the following subcategories: the Early Childhood Development Center, the Small Business Development Center, and the Area Health Education Center.
  - d. Student Aid Funds – This category includes expenditures for scholarships, fellowships, and grants from restricted or unrestricted current funds in the form of grants to students, resulting either from selection by the institution or from an entitlement program. Included, but not limited, in this category are the following subcategories: Pell Grant Program, Supplemental Educational Opportunity Grant Program, Federal College Work Study Program, State Supplemental Incentive Grant Program, State College Works Study Program, Minority Honors Program, Joint Training Partnership Act Program, Endowment Merit Scholarship; Alliance for Minority Participants Scholarship/Stipend, Presidential Scholarship Program, Legislative Child Care Program and Institutional Scholarship Program.
  - e. Auxiliary Enterprise Funds – An Auxiliary Enterprise is an entity that exists to furnish goods or services to students, faculty, or staff and that charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. Included in this category are the following subcategories: Bookstore, Cafeteria and Building Trades Revolving Fund.
  - f. Athletics Funds – This category includes expenditures necessary to have the athletics program and is reported by sport and summarized in the athletics program total.
2. PLANT FUNDS GROUP – The Plant Funds group is used to account for (1) Unexpended Plant Funds to be used for the acquisition of long-lived assets for institutional purposes, (2) funds set aside for the renewal and replacement of institutional properties, and (3) the cost (or fair value at time of donation) of long-lived assets and the sources from which the cost is funded, including associated liabilities. Three self-balancing subgroups are provided for the Plant Funds group. Unexpended Plant Funds, Funds for Renewals and Replacements, and Investment in Plant.
3. AGENCY FUNDS – Agency accounts are those funds held by the Institute as custodian or fiscal agent for a third party. Examples of such funds are deposits made by student organizations and clubs. The funds may be used by the organization or club at any time through the requisition process. School organizations and clubs are required to deposit all appertaining revenues into their respective agency accounts at LCC and follow state guidelines for the purchasing process in order that LCC may produce audit records of income and expenses at year end. No LCC student organization or club may establish a separate checking account.

- E. **CHECKING ACCOUNTS.** LCC maintains checking accounts in separate local financial institutions. They are utilized for the above-mentioned funds, one is utilized as a payroll clearing account, and another is used as clearing account at the Springer & Santa Rosa Satellites and another for current funds and Plant funds. Funds are transferred as required from these accounts into the payroll account to cover payroll checks processed and funds are transferred from the Springer & Santa Rosa Satellite account at least monthly to the appropriate main campus accounts.
- F. **REGULATIONS.** Luna Community College must abide by the laws of the State of New Mexico, by the rules and regulations set forth by the New Mexico Higher Education Department, by the laws, rules and regulations set forth by the Federal government as applicable, and by the policies established by the LCC Board of Trustees.
- G. **GUIDELINES.** Luna Community College complies with the guidelines set forth in the National Association of College and University Business Officers, “College and University Business Administration, Administrative Services” manual.

## II. BUDGETING

- A. **FISCAL YEAR.** Luna Community College prepares its annual operating-budget each fiscal year for one fiscal year. The fiscal year accounting cycle begins July 1st and ends June 30<sup>th</sup> of every year.
- B. **FUNDING.** LCC primary source of Instruction and general funding is derived from State appropriations with additional funding derived from local and federal sources. These sources are:
1. local levy from participating school districts;
  2. registration, laboratory and tuition fees;
  3. interest income;
  4. private gifts, grants and contracts
  5. other miscellaneous sources
- C. **DEPARTMENTAL BUDGET PROCESS.** Luna Community College utilizes a departmental budget preparation process. This process requires each department to submit annually to the Finance & Administration Office an individual departmental budget. These budgets should be realistic and should consider the following:
1. historical data;
  2. anticipated needs;
  3. projected increases or decreases in enrollment;
  4. inflationary factors
- Inasmuch as these departmental budgets shall be considered in the development of the unrestricted instruction and general budget, the overall budget is often influenced by other expressed needs or constraints that may either be internal or external or both, and are dependent upon the resources available.
- D. **PROPOSED BUDGET PROCESS.** In the fall, prior to the beginning of the subsequent fiscal year, the College must submit a budget proposal (needs assessment budget) to the Higher Education Department. The budget must include the projected amounts for the present fiscal year, the proposed amounts for the following fiscal year and may also include the actual revenue and expenditure amounts for the previous fiscal year. The proposed budget is reviewed by HED then forwarded to the Legislative Finance Committee and to the Executive (Governor's Office) for further scrutiny. The LFC and Executive committee then present their recommendations to the Legislature for appropriation consideration.
- E. **NOTIFICATION.** Upon notification, from LFC/DFA or NMHED, the school can enter the approved budget into the accounting management system, (CARS) Jenzabar.
- F. **DEPARTMENT BUDGETS.** Resources from the State, as well as from other sources, continue to become more restrictive and it is necessary to exercise prudence in the development of budgets and in utilization of the school's resources. Department Directors monitor their budget via the school's automated system, Jenzabar and should maintain balances, project their needs realistically, and not permit their departments to exceed their budget.

### III. PURCHASING

- A. **PROCUREMENT CODE.** Purchasing for Luna Community College is done in accordance with the New Mexico Procurement Code – Section 13-1-125 to 13-1-127, NMSA 1978, as amended. The dollar limitations are set forth by the Procurement Code and shall not be exceeded (see “Procurement Code”).
1. “Procurement” means purchasing, renting, leasing, lease purchasing, or otherwise acquiring items of tangible personal property, but not limited to preparation of specification, solicitation of sources, qualification of sources, preparation and award of contracts, and contract administration.
  2. “Tangible Personal Property” means property other than real property having a physical existence including, but not limited to, supplies, equipment, material, and printed material.
- B. **PURCHASING OFFICE.** In order to ensure compliance with all Federal and State laws and the New Mexico Procurement Code, all purchases of supplies, materials, equipment, and contractual services for the College will be made through the LCC Purchasing Office and in accordance with these procedures. All funds received by LCC, regardless of their source, are to be expended under the procedures set forth herein.

The Purchasing Office has the sole authority for issuing purchase orders for supplies, materials, equipment and contractual services. No individual may make any purchases for the College directly by letter, telephone, Fax or other means without proper approval and a purchase order. A purchase may be made when an individual has a fully executed purchase order on hand. According to New Mexico State Law and Institutional policy, purchases made without proper approval of the Purchasing Agent may become a personal obligation of the person originating the procurement.

- C. **PURCHASING OFFICE FUNCTIONS.** The function of the Purchasing Office is to:
1. develop necessary records to determine the College’s requirements for supplies, services, and equipment;
  2. provide individual departments with current information on new products and services, alternative materials, and, where applicable costs;
  3. prepare, in cooperation with the departments, quality and quantity specifications for the procurement of merchandise and services;
  4. encourage competition among vendors through negotiation, competitive bidding, and contract buying;
  5. insure that purchase orders contain all necessary product descriptions, quantities, and estimated prices and that all contracts contain descriptions; conditions such as guarantees, warranties, government regulations, shipping instructions, FOB points, liquidated damages or performance bonuses; and credit terms and discounts allowed;
  6. maintain adequate records and files of requisitions, purchase orders, vendor catalogs of product information and prices, and other related files;
  7. advise and assist satellite purchasing areas in functioning through the purchasing department for consistency and budgetary control;
  8. explore and use possible advantages of inter-institutional consortia and other cooperative purchasing programs

#### D. PURCHASE REQUESTS

1. The Chief Financial Officer of LCC, or designee, shall retain the right in accordance with applicable Federal and State Laws and Board of Director’s policies to disapprove any procurement request which may be deemed unlawful, prohibited, unnecessary, or in any way detrimental to LCC’s operations.
2. Solicitation by sales persons is discouraged. Sales persons should be advised that they are to report to the Purchasing Office to present any catalogs, price listing, etc. All LCC employees requesting procurement must abide by the procedures set forth herein.

3. All employees of the College are required to determine what the needs of his or her area of responsibility are. Supplies, equipment, or services should be requested for a projected period of time, preferably for no less than one semester. Emergency Requests must be justified before approval will be granted. Emergency requests must be of an emergency nature and not for items or services that were “forgotten” at the time of regular requisition submittal.
4. An electronic requisition form (RP) must be completed for all merchandise or services requested. The requisition should define the essentials as to quantity, unit, name, model number, quality, unit price, total price, freight charges and for what purpose the item or service will be used for. A requisition is not a purchase order. A purchase order is a contract to purchase goods or acquire services and only designated personnel are authorized to sign contracts. Merchandise or services shall not be ordered without an approved printed purchase order. Individuals ordering merchandise or services without an approved purchase order will accept responsibility for liabilities resulting from the order.
5. Purchase requests for tangible items anticipated to cost (inclusive of freight charges, postage and handling) less than one-thousand five hundred one dollars (\$1500) may be processed at the documented best obtainable price.
6. Purchase requests for tangible items between \$1500 and \$20,000 must be made only after not less than three written quotations have been received.
7. Purchase requests anticipated to exceed twenty thousand dollars (\$20,000) shall be made only after sealed bids have been received. The Purchasing Office will insure that proper procedures are followed in obtaining bids and must be present at all bid openings.
8. Purchase requests may be made utilizing State Purchasing, Government Purchasing contracts or other Cooperative Agreements. Requests of this nature are exempt for sections III.D.5 through 7 above. The contract number must be documented on the space provided for on the requisition form.
9. Purchase request for purchased services not exceeding \$1,999.99 shall only be made after completing the requisition form with the documented best obtainable price and a Professional Services Contract signed and approved by the Luna Community College President. A W -9, Campaign Disclosure Form and Conflict of Interest must accompany the Contract. The selection shall be made to offeror whose offer is most advantageous to LCC taking into consideration the needs in the request.
10. Purchase requests for purchased services between \$2000 and \$49,999 involving an individual (consultant, attorney, presenter, etc.) shall only be made after informal competitive proposals are solicited (department works closely with purchasing) completing the requisition form then submitting a Professional Services Contract to the Chairperson of the Board of Trustees approval and subsequent President’s approval. A W -9, Campaign Disclosure Form and Conflict of Interest form must accompany the Contract. The selection shall be made to offeror whose offer is most advantageous to LCC taking into consideration the needs in the request.
11. Purchase request for purchased services of \$50,000 and over require the formal Request for Proposal (RFP) process. The Purchasing Office will insure that proper procedures are followed in obtaining proposals and must be present at all RFP openings.
12. Completed RP’s shall be forwarded to the Department Director for approval. The Department Director shall approve requisitions only after he or she has verified that the form is complete, that the items specified are necessary and that sufficient funds are available to cover the procurement.
13. Upon approval, The Department Director will submit the RP to the Chief Financial Officer for review and approval. Requisitions received and approved by Wednesday noon shall be forwarded to the Purchasing Director for processing.
14. The Purchasing Office will review all requisitions for compliance with New Mexico Procurement Code and with these procedures, approve or disapprove the request, and process purchase orders for approved requisitions. Disapproved requisitions will be returned to the Department Director with an explanation for the disapproval.
15. Professional or Technical Service Agreements must be entered into prior to initiating any type of professional or technical services. The agreements shall specify the date(s) of service, description of service, name and signature of individual providing the service, mailing address,

and the New Mexico Gross Receipts Tax Identification number or social security number of the individual providing the service. See Sample Professional Service Agreement/Contract.

#### **E. PURCHASE ORDERS, RECEIPT OF GOODS AND PAYMENT**

1. Purchase orders will be processed once a week. The vendor, department, and receiving copies of the Purchase Order will be sent to each department as the authorization to purchase. The vendor copy is mailed to vendor, the department copy is for departmental record keeping and the receiving copy is sent to Accounts Payable. The warehouse copy will be sent to Shipping and Receiving.
2. The Shipping/Receiving Department should receive all merchandise, notify the originator of their arrival, inventory all equipment, and deliver the items to the originator and/or store the items at the warehouse until needed. The Department shall return the receiving copy of the purchase order to the Accounts Payable Section, verifying receipt of merchandise. Students are not authorized to receive merchandise nor verify receipt of goods.
3. Invoices must be sent to Accounts Payable immediately upon receipt. Accounts Payable will verify the invoice against the purchase order, input invoice amounts into the accounting system, process payment, and forward checks to the Fiscal Office Supervisor and President for payment approval.
4. Accounts Payable will process payments on a weekly schedule, as invoices arrive, in order to benefit from discounts and satisfy the terms of the invoice.

#### **F. SUPPLIES AND EQUIPMENT CRITERIA**

1. The purpose of this section is to provide some guidelines in distinguishing between supplies and equipment. These guidelines consist of criteria for classifying an item as a supply and criteria for classifying an item as equipment.
2. Criteria for Supply Items:  
A supply item is any article or material which meets any one or more of the following conditions:
  - a. It is consumed in use.
  - b. It loses its original shape or appearance with use
  - c. It is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit than to repair it.
  - d. It is an inexpensive item having the characteristics of equipment whose small unit cost makes it inadvisable to capitalize the item.
  - e. It loses its identity through incorporation into a different or more complex unit or substance. NOTE: If the item is an enhancement to the unit, even though the item is incorporated into the unit, it is considered an equipment item.

3. Criteria for Equipment Items:

An equipment item is a moveable or a fixed unit, furniture or furnishing, an instrument, a machine, an apparatus, or a set of articles meeting all of the following conditions:

- a. It retains its original shape and appearance with use.
- b. It is non-expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new item.

- c. It represents an investment of money, which makes it feasible and advisable to capitalize the item.
- d. It does not lose its identity through incorporation into a different or more complex unit or substance; except as previously noted.
- e. It has a value of \$1,000 or more and will be capitalized, tagged and carried on the school equipment inventory listing.

#### IV. ACCOUNTS PAYABLE

- A. **RESPONSIBILITIES.** The Accounts Payable section is responsible for:
  - 1. verifying invoices against purchase orders;
  - 2. posting of invoices and credit memos to appropriate purchase orders;
  - 3. verifying expenditure account code classifications;
  - 4. liquidating purchase orders;
  - 5. processing of payments;
  - 6. maintaining all required procurement documentation
- B. **EFFICIENCY.** In order to provide a more efficient accounting system and process payments on a timely basis, it is essential that section III of these procedures be strictly adhered to.
- C. **RECORD KEEPING.** The Accounts Payable Section shall maintain accurate records of all purchases and disbursements. Duplicate copies of issued checks will be filed numerically in monthly packets and will contain the following documentation attached to each:
  - 1. Accounting copy of purchase order;
  - 2. Approved requisition;
  - 3. Original invoice(s) marked paid;
  - 4. Verified receiving copy of purchase order;
  - 5. When applicable, documentation of quotations or bid documentation;
  - 6. When applicable, Professional or Technical Services Agreements.
- D. **GENERAL LEDGER.** The automated accounting system records all entries made to the General Ledger. General ledgers are maintained for all departments of the College. Departmental Directors are encouraged to contact the Accounts Payable Section or the Fiscal Manager to review the general ledgers and to verify balance's available for their respective departments periodically.
- E. **REPORTING.** Monthly Reports are prepared for Finance Committee. Annual Report of Actuals is prepared by Finance & Administration, approved by the Board of Trustees and submitted to NM Higher Education Department.

**V. ACCOUNTS RECEIVABLE**

**A. RESPONSIBILITIES.** The Accounts Receivable section is responsible for:

1. preparing billings for amounts due LCC for services rendered and/or for items sold;
2. processing billings through LCC's fund accounting system;
3. mailing billings to customers
4. liquidating bills paid
5. maintaining all required documentation on all billings;
6. preparing quarterly accounts receivable reports for verification of accuracy.

**B. BILLINGS.** In order to provide a more efficient accounting system, the Accounts Receivable section is responsible for providing accurate financial statements and ensuring that all amounts due LCC are collected. It is essential that proper accounts receivable records be maintained and that all billings must be processed through the Accounts Receivable section.

1. All claims for reimbursement, billings, and other collections shall be processed through the Fiscal Office's Accounts Receivable Section. The Fiscal Office will maintain an accounts receivable accounting system, record all claims and billings processed and assure that accounts receivable accounts are credited when payment is received.

**C. RECORD KEEPING.** The Accounts Receivable section shall maintain accurate records of all billings and their corollary documentation, as well as copies of receipts when payments are received.

**D. AGING OF ACCOUNTS RECEIVABLES.** Accounts receivable balances shall be aged and allowance for bad debts recorded as follows:

Days	Collectable	Allowance
0 to 180	100%	0%
Over 180	0%	100%

**E. DELINQUENT ACCOUNTS.** Subject to collection efforts.

**F. PAYMENT ARRANGEMENTS.** The school offers a payment plan via the promissory note which outlines the procedure.



## **VI. CASH RECEIPTS**

- A. **STATE LAW.** State Law mandates that LCC's cash resources be deposited within a twenty-four (24) hour period from receipt. In addition, LCC must strive to earn additional revenues from its interest bearing accounts. Thus, LCC will reduce the time that funds are in transit by:
1. minimizing the time that checks are held by the institution for processing;
  2. discouraging the use of a check as an accounting device (e.g.; implementing Automated Funds Transfer whenever possible);
  3. insisting on daily deposits from cash operations
  4. reducing the time that cash remains in the Fiscal Office by providing for more frequent deposits
- B. **RECEIPTS.** All sources of revenue must be received by the Fiscal Office and deposited into the proper accounts daily. Receipts shall be issued for all monetary resources received by the school and properly accounted for.
1. Receipts are automatically numbered and issued by the systems cash receipt function.
    - a. Receipt is issued to remitter.
  2. Receipts shall specify the: date, remitter's name, numeric dollar amount received, payment type, chart of accounts code(s) and/or accounts receivable billing number, and the amounts for each code; and, journal number.

## **VII. MILEAGE AND PER DIEM PROCEDURES**

- A. **NM MILEAGE AND PER DIEM ACT.** Every salaried public officer or employee who is traveling within the State, but away from his designated post of duty, on official business shall receive reimbursement pursuant to the New Mexico Mileage and Per Diem Act and as approved by the Luna Community College Board of Directors.
- B. **TRAVEL REQUEST FORM.** All travel request forms must be properly completed (instructions are available on the reverse side of the travel request form) and submitted to the Finance & Administration Office with all prior trip approval signatures from the Department Director and, when applicable, the President or his designee, no less than five (5) working days prior to the trip. The Finance & Administration Office will review request as per the Travel Policy, certify budget and cash availability and will submit the request to the Purchasing Office for final approval and issuance of purchase order.
- C. **DISAPPROVED REQUESTS.** Disapproved travel requests will be returned to the originator and an email will be sent prior to scheduled trip.
- D. **POST-TRAVEL.** Refer to the Travel Policy for more instructions. Upon returning from trip, the employee must submit the Travel Authorization Form to the Finance & Administration Office and submit any changes to the originally approved travel request with all necessary receipts and certify the travel request for payment submittal.
- E. **TRAVEL REIMBURSEMENT PAYMENTS.** See LCC's Travel Policy.

## VIII. FIXED ASSET INVENTORY

- A. PURPOSE.** Investment in property, plant, and equipment comprises a substantial portion of the total assets of LCC. It is therefore important to properly record and account for acquisitions, transfers, additions, and deletions of all of the College's fixed assets. The Fiscal Office will maintain an inventory listing and inventory control of all fixed assets acquired by the College for the purpose of:
1. safeguarding of its assets;
  2. documenting for insurance purposes in the event of fire or other loss;
  3. maximizing the utilization of its fixed assets, especially moveable equipment;
  4. more effectively planning, through the availability of historical data;
  5. providing reliable balance sheet amounts;
  6. establishing control and disposal of surplus equipment, supplies, salvage, and scrap as determined by the College's practice.
- B. PHYSICAL INVENTORY.** The Shipping & Receiving Department will randomly conduct physical inventories for internal audit purposes. It is, however, the responsibility of each employee to update their inventory listings for additions and deletions and to notify the Fiscal Office and/or Shipping & Receiving Department of any changes. In addition, Shipping & Receiving Department will conduct a physical inventory of all areas appertaining to an employee who is terminating employment with Luna Community College.
- C. NEW EQUIPMENT.** All new equipment will be tagged and inventoried by the Shipping and Receiving Department prior to being delivered to the respective departments or locations.
- D. CAPITALIZATION.** For financial statement purposes, assets having a value of five hundred dollars (\$1000.00) shall be capitalized (recorded on the financial statements). All other equipment valued under five hundred dollars (\$1000.00) will be classified as minor equipment.
- E. EQUIPMENT TRANSFERS.** All transfers of equipment and/or furniture must have prior approval by the Chief Financial Officer. For all transfers of equipment or furniture made from one department to another without prior approval, the inventory clerk will delete the equipment from the department inventory list and place the equipment in storage until proper authorization is granted.
- F. INTER-INSTITUTE EQUIP. LOANS.** It is highly discouraged to loan out any of the College's furniture and equipment. All furniture and equipment loans must be approved by the President or by the Chief Financial Officer. Shipping & Receiving Department will provide the proper forms that are required for such loans.

## **IX. INSTITUTIONAL INSURANCES**

**COVERAGES.** Finance & Administration has been designated to handle and report all claims for the following insurance coverage's:

1. Comprehensive General Liability
2. Comprehensive Automobile Liability, Physical Damage Auto Fleet.
3. All Risk Equipment Floater
4. Blanket all Risk Replacement Cost Coverage on all Buildings and contents.
5. Boiler and Machinery Liability
6. Workmen's Compensation – Administered by Human Resources Department

## **X. AGENCY FUNDS PROCEDURES**

- A. **FUND RAISING.** All Activity Fund raising projects (e.g., repairs to equipment, repairs to vehicles, typing services, sale of items made or created by students and/or instructors during institutional hours and/or with institutional equipment, etc.) must be approved by the Instructor, the Department Director, and by the Vice-President of Finance & Administration prior to commencement of project.
- B. **DONATION INVOICE.** An "Activity Fund Project Donation Invoice" shall be completed for all projects, whether there is a donation to be made or not.
- C. **RECEIPT OF MONIES.** Immediately after the project is completed, recipient of the project services must take the completed invoice form to the Fiscal Office for clearance. Under no circumstances shall a faculty member, instructional aide, student or other support staff member receive monies for any project.
- D. **PROJECT RELEASE.** Release of project shall be made only after recipient presents the Department Director with a receipt from the Fiscal Office verifying clearance. If the project does not require remittance, the recipient must nevertheless obtain a clearance receipt from the Fiscal Office and present it to the Department Director for release of project.
- E. **MATERIAL CHARGES.** Activity Fund project recipients shall be informed that they shall be charged for any materials used on the project, and that services are a direct result of student laboratory learning experiences, are not professional services, and do not carry any warranties, express or implied, to the extent such warranties are excludable by law.
- F. **REQUISITION/DISBURSEMENT VERIFICATION.** Activity Fund requisitions must be accompanied by a "Disbursement Verification Form," with all required signatures, and with a copy of the approved "Student Services Authorization Form."
- G. **DISBURSEMENTS.** Activity Fund disbursement requests must be submitted to the Fiscal Office no later than five (5) working days prior to the disbursement date. A fully completed requisition form must be submitted along with the Disbursement Verification form, approved Student Services Authorization form and invoice.
- H. **PUBLIC MONEY.** Monies deposited in the Activity Fund become public monies and are subject to the same laws as other institutional funds. These funds are subject to audit; therefore, LCC is required to have attached to the check all receipts, invoices and other supporting documentation.
- I. **ACCOUNTING.** Activity Fund Accounts are maintained for each designated account. Receipts and disbursements will be posted accordingly to the designated accounts and reconciled to the bank monthly. These accounts are posted weekly and balances shall be made available upon request.
- J. **STUDENT CLUB HANDBOOK.** For details, refer to Club Handbook.

## **XI. SPONSORED PROGRAMS AND SPECIAL PROJECTS**

- A. **REQUIREMENTS.** Sponsored programs and special projects are financed by external funds and may support the instructional, research, or public service function of LCC. External support may be significant, even critical to the achievement of LCC's mission and objectives. Acceptance of funds for these programs and/or projects is accompanied by a requirement for strict accountability, and involvement imposes demands on facilities and staff that must be assumed. In addition, the College assumes full legal responsibility for these programs and projects and for fulfilling sponsor requirements. Contracts, grants, cooperative agreements, joint powers agreements, memorandums of understanding, etc., entered into or accepted by LCC, state in detail their requirements of the sponsor and of the Institute. LCC is responsible and held accountable for compliance, before, during and following completion of the program or project.
- B. **SPECIAL PROJECTS SECTION.** Accounting and fiscal reporting responsibilities for sponsored programs and special projects shall be performed by the Fiscal Office, Special Projects Section. The responsibilities of this department include:
1. Obtaining prompt and accurate project cost statements;
  2. Reviewing compliances and obligations and assuring that these are adhered to for each program or project.
  3. Developing and implementing procedures to be followed with regard to:
    - b. institutional contract number assignments;
    - c. accurate accountability and reporting of expenditures;
    - d. efficient mechanisms for requesting funds;
    - e. coordination of project responsibilities

## **XII. AUDITS**

- A. **ANNUAL AUDIT REQUIREMENT.** An annual audit shall be conducted as per Section 12-6-3, NMSA, 1978 compilation. Section 12-6-3 states: “The financial affairs of every agency shall be thoroughly examined and audited each year by the state auditor, personnel of his office designated by him or by independent auditors approved by him. The audits shall be conducted in accordance with generally accepted auditing standards.”
- B. **STATE AUDITOR AUTHORIZATION.** Upon authorization from the Office of the State Auditor to allow LCC to have the audit conducted by an independent public accountant, requests for proposals for conducting LCC’s annual audit shall be prepared and forwarded to qualified independent public accountants. These requests for proposals are normally sent out during the months of April or May of the fiscal year for which the audit must be conducted; however, if a multi-term request for proposal has previously been accepted, requests for proposals may be requested every three years.
- C. **AUDIT RFP.** The request for proposal shall include:
5. the scope of work;
  6. the term of the contract;
  7. the evaluation criteria;
  8. the selection process
  9. the proposal acceptance or rejection statement
- D. **INTERNAL AUDIT COMMITTEE REVIEW & RECOMMENDATION.** LCC’s internal Audit Committee shall review all proposals received and present a recommendations, based on the evaluation criteria, to the President. It is the policy of the Institute to assure that quality audits be the goal, not the lowest price bid for the audit.
- E. **STATE AUDITOR APPROVAL.** The President’s recommendation is then presented to the Board of Directors and if approved, forwarded to the Office of the State Auditor for final approval.
- F. **AUDITOR’S GUIDELINES.** The auditor awarded the contract shall conduct a fiscal and compliance audit of the combined financial statements and the combining, individual fund, and account group financial statements of the Institute for the fiscal year specified.
- G. **AUDITOR’S REQUIREMENTS.** The audit shall be conducted in accordance with generally accepted auditing standards, the provisions of OMB Circular A-128 and the State Auditor’s Rules and Regulations.

### **XIII. FINANCIAL ACCOUNTING AND REPORTING**

A. **ACCRUAL BASIS OF ACCOUNTING.** LCC will maintain its accounts and prepare its reports on the accrual basis of accounting. Revenues shall be reported when earned and expenditures when materials or services are received. Expenses incurred at the balance sheet date should be accrued and expenses applicable to future periods should be deferred.

Encumbrances representing outstanding purchase orders and other commitments for materials or services not received as of the reporting date shall not be reported as expenditures nor be included in liabilities in the balance sheet. Designations or allocations of fund balances or disclosure in the notes to the financial statements must be made where such commitments are material in amount. Failure to disclose the distinction between true liabilities and encumbrances that are not true liabilities could result in the presentation of misleading information to state authorities, regulatory bodies and others.

B. **BASIC FINANCIAL STATEMENTS.** LCC will utilize three basic financial statements, the balance sheet, the statement of changes in fund balances, and the statement of current funds, revenues, expenditures and other changes.

1. Balance Sheet - The balance sheet is a statement of financial position or status of fund resources as of a given reporting date.
2. Statement of Changes in Fund Balances – The statement of changes in fund balances is essentially a statement of changes in financial position between reporting dates, and shall be presented for all fund groups except Agency Funds, which have no fund balances.
3. Statement of Current Funds Revenues, Expenditures and Other Changes. The Statement of Current Funds Revenues, Expenditures and Other Changes is unique to the current funds. It shows the details of current funds revenues by source, expenditures by function, and all other changes used to distinguish between unrestricted and restricted current funds revenues and expenditures.

C. **FINANCIAL STATEMENT DISCLOSURE.** To achieve the objectives of adequate disclosure, the basic financial statements should be accompanied by:

1. Explanatory notes on significant matters not adequately disclosed in the financial statements;
2. A commentary on the accounting policies adopted and followed by LCC, as well as the effect of any changes in accounting methods to the extent not disclosed in the financial statements.

D. **CHART OF ACCOUNTS.** The chart of accounts coding structure, for fiscal accounting, consists of four (4) separate classifications totaling fifteen (15) numeric characters combines with the capability of allowing for additional characters if the need arises. The automated fund accounting system presently being utilized are classified into the categories listed below:

1. The **Fund** category consists of three (3) numeric characters. They are grouped by the activities that are to be performed and by the objectives that these funds are to attain. The first digit represents the fund group in which this category will be classified (e.g., “1” indicates that this fund is within the current funds, “3” indicates that this fund is within plant funds, etc.) The second and third digits represent whether the fund is unrestricted or restricted and the objective that the fund will attain. The classifications are as follows:

100 UR Instruction & General	150 Restricted Instruction & General
101 UR Public Service	151 Restricted Public Service
102 UR Student Aid	152 Restricted Student Aid
103 UR Auxiliary Funds	153 Restricted Auxiliary Funds
104 UR Internal Service	154 Restricted Internal Service
105 Student Activities	
107 Athletics	
300 UR Unexpended Plant Funds	305 Restricted Unexpended Plant Fund
310 UR Renewals & Replacements	315 Restricted Renewals & Replacements
320 Investments in Plant	
700 Agency Funds	900 Payroll Account



2. The **General Ledger** category consists of four (4) numeric characters. The general ledger account codes indicate the types of activities being initiated within the accounting system.
  - a. The first digit signifies the financial statement classifications: “1” signifies Assets; “2” signify Liabilities; “3” signify Fund Balances; “4” signify Revenues “5” signify Internal Revenue; and “6” signify Expenditures.
  - b. The object code is unique within each class and identified as follow:  
 0000-1999 Assets; 2000-2999 Liabilities; 3000-3999 Fund Balance; 4000-4999 Revenue; and 5000-5999 Internal Revenue. General Ledger account codes for Expenditures are subcategorized in detail as follows:  
EXPENDITURE “6000” CLASSIFICATION  
 6000-6199 Salaries  
 6200-6299 Fringe  
 6300-6399 Purchased Services  
 6400-6499 Supplies & Materials  
 6500-6599 Travel Expenses  
 6600-6699 Equipment Expenses  
 6700-6799 Transfers  
 6800-6899 Indirect Cost Expenses  
 6900-9999 Other Expenses
  
3. The **Function/Program** category consists of four (4) numeric characters. The program account codes define each unit or activity for which financial information is to be accumulated. LCC separates these by departments, programs, or specific projects. A detailed Function Table can be found on pages 23-25.
  - a. The Function/Program codes classified as follows:  
 1000-1999 Instruction  
 2000-2999 General  
 3000-3999 Internal Services  
 4000-4999 Student Aid  
 5000-5999 Public Service  
 6000-6999 Auxiliary  
 7000-7999 Athletics  
 8000-8999 Plant Funds  
 9000-9999 Agency Funds
  
4. The **Funding Source** category consists of four (4) numeric characters. The funding source codes are used to indicate, as the title implies, the funding source and the type of funding regardless of the fund, general ledger, program and location in which they are used.
  - a. The first digit denotes whether the type of funding is local, state, federal, or other funding sources. The second digit is presently not being utilized. The third and fourth digits denote the specific funding source (e.g., “1011” constitutes Local Tax Levy, “2001” constitutes State General Fund Appropriations, “3011 constitutes Federal Title V Grants, etc..
  - b. See Funding Source Table on page 26 for a detail listing

## Function Table

Instruction		Instruction		Instruction		Academic Support		Student Services	
1000-1999		1000-1999		1000-1999		2000-2099		2100-2199	
1010	Business Studies	1081	Substance Abuse	1216	Office AdminSan	2001	VP Academic	2101	Foundation
1011	Accounting Main	1082	Auto Mechanics	1220	Criminal Justice	2010	Library	2102	Retention & Completion
1012	CIS	1083	Youth Build	1230	Health Occup SR	2011	Springer	2105	Dean
1013	Inactive	1084	Cabinet Making	1231	Nursing SRosa	2012	Santa Rosa	2110	ACCESS Center
1014	Office Admin Ma	1085	Sustainable Res	1260	ECE SRosa	2013	Distance Learning	2112	JPTA
1015	Inactive	1086	Welding	1270	Technoogies SR	2014	Library Mora	2120	Counseling Svcs
1016	Inactive	1087	Reclamation Tra	1271	Electronics SRos	2020	Acad Admin Spr	2121	Health Clinic
1017	Business & Pub	1088	CDL	1280	Trades & Ind SR	2030	Acad Prof Devel	2122	Support Serv
1019	Food Ser Mgmt	1089	Cosmetology	1286	Welding - SRosa	2035	Title III Program	2123	Gender Equity
1020	Criminal Justice	1090	General Educ	1290	Devel Studies Sf	2036	Title V Act 1	2130	Financial Aid Services
1021	Car Show	1091	General Educ Of	1291	Humanities SRos	2037	Title V Act II	2131	Student School
1030	Health Occup Ma	1092	Developmental S	1300	Instruction Mora	2038	Title V Act III	2132	Gen Student Aid
1031	Nursing	1093	Mass Media	1310	Business Studies	2039	Title V Act IV	2140	Registrar
1032	Medical Lab Ass	1094	N/A	1370	Technologies Me	2046	Title V 13-18	2141	Recruitment
1033	Dental Asst Main	1095	Adult Basic Ed	1380	Const Tech Mora	2047	Title V Act II	2151	Phi Theta Kappa
1034	Pharmacy Tech	1096	ABE Instruct Mat	1386	Welding Mora	2048	Title V Act III	2190	Summer Stud Adv
1035	Dental Hygiene	1097	Summer Session	1390	General Ed Mora	2049	Title V Act IV	2191	Stud Gov Leadership
1039	SNA	1100	Instruction Spr	1400	Instruction	2050	MSEIP	2192	Baseball
1040	Physical Therap	1110	Business Stud S	1500	Inst W Mound			2193	Mariachi
1045	Equine Science	1113	Computer Info Sp	1600	Inst Pecos			2194	Softball
1050	Health & Fitness	1115	Office Admin Spr	1650	Raton			2195	Athletics Booster
1051	NYSP	1120	Criminal Justice	1700	Dist Learn ITV				
1055	Public Safety	1130	Health Occ Spr	1705	Perkins III				
1060	ECDC	1140	PhysTherapy Sp	1800	Com Cont Ed				
1065	Energy Program	1150	Occu Therapy S	1900	Summer Ses				
1070	STEM	1160	Early Child Spr	1901	Sum Sess Spr				
1071	PASS	1170	Technologies Sp	1902	Sum SeSRosa				
1072	STEMTransfer	1180	Trades Spr	1903	Summer Other				
1073	Infrastructure Sec	1182	Auto Mech Spr						
1074	State Energy Sec	1183	Carpentry Spr						
1075	Science & Ag	1184	Cabinet Mkg Spr						
1076	Future in Algae	1186	Welding Spr						
1077	BCS	1190	General Ed Spr						
1078	Tech Prep Progr	1200	Intruction S Rosa						
1079	TTJP	1210	Bus Stud S Rosa						

Public Service		Auxiliary		Baseball		Plant Funds		Plant Funds	
5000-5999		6000-6999		7000-7999		8000-8999		8000-8999	
5100	ECDC	6100	Bookstore	7092	Baseball	8001	Depreciation	8308	Spr Cool/Heating
5101	CCR&T	6197	Student Stip	7094	Softball	8100	Improvements to Infrastr	8500	Ren/Replac
5102	TANF	6200	Cafeteria			8104	Wellness Center Equip	8501	ADA
5103	Aim High	6300	Building Const			8105	LV King Stadium	8502	Aca Lib Acquis
5104	T/TA	6400	Cosmetology Clinic			8106	Business Occ	8510	Equipment
5105	Food Program	6500	Technology Projects			8107	Raton Equip	8511	ER&R Humanit
5106	Day Care					8110	Inst Prog Crt	8515	Furniture
5200	SBDC					8111	Earclly Childhood	8520	BR&R
5201	NM School to Work					8112	Health Center	8530	Roadways/Side
5203	Youth College					8113	Santa Rosa Proj	8540	Grounds R&R
5300	AHEC					8114	College Bus	8550	Infrastructure R&R
5301	AHEC Improving HI					8115	NMPSIA Project	8900	Investment in Plant
5302	Champions for Progress					8116	Auto Collision Lab		
5303	Heath Center Opp					8117	ECEC Playgroud Equip		
5304	Nat'l Coucil on Aging					8118	Satellite Const	Agency Funds	
5305	Chronic Desease Self Mgmt					8119	Vo Ed Complex	9000-9999	
5306	CDSMP II					8120	Admin Bldg	9084	Welding
5320	Health Explorers Camp					8121	Baseball Equip	9089	Cosmetology Club
5400	Other Public Service					8122	Field Construct	9600	Humanities
5442	RRF Responsible Retail					8123	Bldg Trades	9710	Campus Activities
5444	Prevention Program					8124	Community Use Audit	9730	Courtesy Club
5445	Noches De Familia					8125	King's Stadium	9731	Stu Scholarship
5446	TCA					8126	Santa Rosa Bldg Const	9732	Vending Proceeds
5481	Substance Abuse					8127	Santa Rosa Vehicl	9751	Phi Theta Kappa
						8128	Career VoTech Center	9792	Baseball
						8129	Santa Rosa Equip	9793	Mariachi
						8200	Mnor Capital Outlay	9794	Softball
						8210	Energy Conserv Meas	9795	Athletics Booster
						8301	Spr Forrester Renov	9800	Agency Stud Govt
						8302	Mora Bldg Construct	9821	Fiscal
						8303	Mora Land Purchase	9998	No acct
						8304	Cultural Center	9999	No acct
						8305	Nick Sal/Day Car Renov		
						8306	Softball Equip		
						8307	Vehicle Purchase		

## Function Table

Institutional Support		Phy Plant/Maint & Oper		Phy Plant/Maint & Oper		Internal Svc		Student Aid	
2200-2299		2300-2399		2400-2499		3000-3999		4000-4999	
2201	Exec Mngmt	2310	Facilty Maint	2410	Utilities	3100	Computer Service	4110	Pell Grant
2204	Board Services	2320	Grounds Maint	2450	Prop Insurance	3200	Copying Center	4111	Suppl Ed Opp Grant
2206	VP Finance & Ad	2330	Custodial Svcs			3500	Student Govt	4112	Fed College Work Study
2207	Inactive	2350	Motor Pool			3501	Campus Activitie	4113	Direct Subsidized Loan
2208	Inactive	2360	Phy s Plant Santa Rosa					4114	Direct Unsub Loan
2209	Institutional Supp	2361	Phy s Plant Springer					4120	Minority Honors Program
2210	Inactive	2362	Physical Plant Mora					4121	National Service Awards
2211	Human Resources							4130	JTPA CRT prog
2213	Public/Comm Relations							4140	Tribal Grant
2215	Planning & Develop							4141	Americorps
2220	Inactive							4142	USDA Culinary
2221	Fiscal Operations							4143	P-16 Prof Dev
2228	Purchasing							4144	P16 Expansion
2230	Inactive							4200	State Sup Incentive Grant
2231	Inactive							4312	State Colege WorkStudy
2234	Security Services							4313	Other State Aid
2235	Inactive							4314	Alliance/Minority Part
2236	Springer Institution Supp							4315	Legislative Child Care
2240	Inactive							4316	Legislative Endowment
2250	Planning & Research							4317	Lottery Scholarship
2255	Human Resources							4318	3% Roadrunner Scholarshi
2260	Special Projects							4319	NM Opportunity Schol
2265	Transportation							4320	3% Bridge Schol
2270	Inactive							4321	Academ Competitiveness
2271	Springer Admin							4322	College Affordability
2272	Santa Rosa Admin							4323	Education Trust Board
2273	Mora Admin							4324	SB165 Bridge
2274	Wagon Mound Admin							4510	Private Scholarship
2275	Pecos Admin							4511	Viles Foundation Scholar
2280	Inactive							4512	Intel Scholarship
2290	Inactive							4513	Vietnam Veterans
								4710	Institutional Scholar
								4811	Nursing Loan
								4812	Allied Health Loan

### Funding Source Table

0101	Tuition Charges	2600	State of New Mexico	3650	US Dept of Agriculture
0102	Delete	2631	NM Dept of Health	3660	US Small Bus Administration
0104	Delete	2632	UNM AHEC	3670	School to Work
0105	Cont/Community Ed	2640	CY&FD	3757	FED NM AMP
0106	Delete	2650	DFA-NM School to Work	3760	National Science Fund
0201	Student Fees	2652	Goals to Work	3770	US Dept of Energy
1000	Local Appropriations	2660	State Small Business Admin	3771	USDOE
1011	Local Levy Appropriation	2757	NM AMP	3780	JTPA-CRT
1015	East Las Vegas School	2758	NM Assoc of Comm Colleges	3790	Americorps
1016	West Las Vegas School	2759	NM Coalition fr Literacy	3791	Tribal Grant
1017	Santa Rosa School	2770	CHE Leg. Child Care	3792	US Dept of Treasury
1018	Mora Independent Scho	2771	CHE Leg. Endowment Sch	3793	HACU Scholarship
1019	Springer Municipal Sch	2772	CHE Lottery Success Schol	5000	Forest Trust Fund
1020	NM Highlands Univ	2773	State College Workstudy	5002	Utah State University
1021	Maxwell Schools	2774	State Supl Inc Grant	5051	INTEL
1030	Other	2775	CHE 3% Schol Approp.	5505	La Jicarita Enterprise
1031	HUD	2776	CHE Gear Up	5506	Ctr-Occpational Develop
1032	NE Regional Hospital	2777	HED	5520	Los Alamos Nat'l Lab
2001	General Fund Approp.	2779	HED/Alled Health	5631	NEREC
2005	Other State Approp.	2780	Nursing Loan	5632	McCune Foundation
2006	Legislative Funding	2881	GOB	5770	SFCC NMEAF
2007	Inactive	2882	GOB Inactive	5771	Agency Awards
2011	Springer	2883	STB IPC	5772	Horizon
2012	Santa Rosa	2884	Inactive	5773	Viles Foundation
2013	Inactive	2885	GOB 2005	5880	NMPSIA
2014	Inactive	2886	STB HB622	5882	Bank of Las Veas
2015	Inactive	2890	NM State Highway Dept	5883	Community First Bank
2020	CYFD	2900	CHE Capital Outlay Allocat	5884	Wells Fargo Bank
2021	Admin Remodel	2901	STB/King Stadium	5885	Walmart
2030	Inactive	2999	Retention & Completion	6000	Carryover Funds
2031	1st year	3011	Activity Funds	8000	Other Sources
2032	2nd Year	3012	Activity VICA	8100	Bookstore
2033	3rd Year	3053	CDSMP	8200	Cafeteria
2034	4th Year	3506	Equity Research NHBEP	8300	Revolving Fund
2035	Inactive	3510	Department of Labor	8500	Day Care
2506	CYFD	3520	US Dept of Education	8600	Small Bus Dev Ctr
2507	CYFD Inactive	3521	SDE Carl Perkins	8700	AHEC Program Inc
2510	NM Youth Conser Corp	3525	ARRA	8850	LVTI Energy Cons Meas
2511	NMYCC Inactive	3526	US Dept of Health	8851	LVTI Paving Co-op
2520	State Dept of Ed	3530	US Dept of ED	9000	Agency Accounts
2521	Inactive	3531	USDO Energy	9010	NMHU
2522	Inactive	3631	UNM AHEC		



366 Luna Drive  
 Las Vegas, New Mexico  
 Telephone 505-454-2500 Or 1-800-588-7232

Exhibit L

**PURCHASED SERVICES CONTRACT**  
**Under \$49,999**

**1. Parties Identified**

Luna Community College (LCC) and *Carr, Riggs & Ingram* (Contractor) enter into this contract for the purpose of providing *Non-Attest Services* for LCC. In performing the services provided herein, it is understood that the Contractor is acting as an independent contractor for LCC and not as an employee of LCC, and as such shall be fully responsible for performance of the duties required by this contract, subject only to the scheduling of the times and place of performance by LCC.

**2. Duties of Contractor – Scope of Work**

2.1 Contractor shall provide services as follows:

- Review and update year-end financial process – completed on or before August 15, 2019
- Review and update Finance policies and procedures – completed on or before October 15, 2019
- Services contract to include updating and/or creating documentation for the above areas to be delivered in editable electronic format and two sets in printed format.

- 2.2 Contractor shall keep Luna Community College informed as to his/her schedule and status of services provided.
- 2.3 Contractor agrees to comply with all applicable federal and state rules and regulations governing his/her profession and that of any of his/her employees, in the State of New Mexico
- 2.4 Contractor shall account for all time billed under this contract for submission in accordance with paragraph 5.1 below.
- 2.5 Contractor will insure that his/her status as an independent contractor is fully disclosed to each client (as applicable) of Luna Community College before any services are performed.
- 2.6 Contractor agrees to indemnify and hold Luna Community College harmless from any and all cost and expense including reasonable attorney’s fees, incurred by Luna Community College as a result of any claim made by third parties as a result of the performance by Contractor of services required by this contract.



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## PURCHASED SERVICES CONTRACT Under \$49,999

### 3. Duties of Luna Community College

- 3.1 Luna Community College will provide Contractor with all required forms for completion of documentation in association with services performed when applicable.
- 3.2 Luna Community College does not make any promise or guarantee to Contractor of the amount of work that may be available to Contractor.
- 3.3 Luna Community College will review documentation submitted by Contractor to assure compliance with regulatory standards when applicable. Documentation not meeting such standards will be returned to Contractor for completion and re-submission.

### 4. Licensure and Insurance

- 4.1 Contractor agrees to provide proof that he/she possess the credentials and licensure necessary to provide all services under this contract and agrees to comply will all rules and regulations governing his/her profession in the State of New Mexico.
- 4.2 **If applicable**, Contractor will continue in full force and effect general liability insurance covering all of the professional services performed pursuant to this Contract and general tort liability to third parties relating to acts or omissions of the Contractor. A resume of the Contractor's current insurance and general liability policy is attached. Contractor further agrees to maintain liability limits not less than those currently in effect.
- 4.3 As an independent contractor, the Contractor is responsible for his/her own business and Workers' Compensation insurance and other employer obligations. Contractor agrees to hold Luna Community College harmless for all losses, injuries, or illnesses Contractor may incur in performing the duties under this agreement, including injuries sustained in travel to, from and between Luna Community College facilities.

### 5. Compensation

- 5.1 Total compensation for services shall not exceed \$ 12,000 (exclusive of gross receipts tax) during the period of this Contract. Contractor will submit billing. Payment will be made within thirty days of submission. Contractor shall provide a detailed accounting for all time billed under this Contract.
- 5.2 If applicable, the hourly rate for these services is \$ N/A.



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## PURCHASED SERVICES CONTRACT Under \$49,999

### 6. Term and Termination of Contract

6.1 The parties enter into this agreement for the period beginning July 1, 2019 and ending October 31, 2019, or until such time as either party terminates this contract as hereinafter provided. Either party for any reason upon 10 days written notice may terminate this contract.

### 7. Modification of Agreement

7.1 This contract represents the entire agreement, and may be modified only by a written amendment signed and dated by both Parties. Disputes concerning the implementation or interpretation of this agreement shall be resolved through discussion between the Contractor and the appropriate Luna Community College Representative and the President, and shall be the sole remedy for resolution of such dispute.

**Contractor:**

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

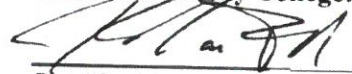
**Address:**  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Telephone and Fax Number:**  
\_\_\_\_\_

Social Security Number:  
\_\_\_\_\_

License Number (If Applicable):  
\_\_\_\_\_


**Luna Community College:**

  
\_\_\_\_\_  
President

6-19-19  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Chief Financial Officer

6/19/19  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Purchasing Director

6/19/19  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Signature of Requestor (Department Director)

6/19/19  
\_\_\_\_\_  
Date

W-9 Attached Yes \_\_\_\_\_ No \_\_\_\_\_ (return to requester)

A W-9 must be attached in order to receive compensation for services rendered.



**Bylaws  
of  
The Luna Community College Foundation**

**ARTICLE I  
NAME, LOCATION, STATUS.**

**Section 1.1 Name:**

The name of this non-profit corporation is "LUNA COMMUNITY COLLEGE (LCC) FOUNDATION, INCORPORATED, referred to as the LCC Foundation.

**Section 1.2 Location and Office:**

The Foundation's principal office shall be located upon the main campus of LCC, Camp Luna site, 366 Luna Drive, Las Vegas, New Mexico, 87701, with subsidiary offices wherever the President of LCC shall deem necessary and expedient.

**Section 1.3 Status:**

The foundation shall be organized and operated as a not for profit corporation under the New Mexico Non-Profit Corporation Act (§§53-8-1 to 53-8-99, NM Stat. Ann.1996 Cum Supp.), and in compliance with Section 6-5A-1, NMSA 1978 Comp., and Section 501 (C)(3) of the United States Internal Revenue Code.

**ARTICLE II  
DEFINITIONS**

**Section 2.1 Board of Trustees:**

Board of Trustees shall mean the Board of Trustees of Luna Community College, its successors and assigns. The Board of Trustees may also be referred to as "**The Governing Board.**"

**Section 2.2 Trustee:**

Trustee shall mean a member of the Board of Trustees of Luna Community College, or its successors and assigns.

**Section 2.3 Executive Director:**

The Executive Director shall serve as the chief executive of the organization and is responsible for the day-to-day operations of the foundation. The Executive Director reports directly to the Board of Director and has the ultimate responsibility of making sure the foundation accomplished its goals and objective.

**Section 2.4 Board of Directors:**

Board of Directors shall mean the Board of Directors of the Luna Community College Foundation, its successors and assigns. The Board of Directors may also be referred to as "**The Foundation Board.**"

**Section 2.5 Director.** Director shall mean a member of the Board of Directors of the Luna Community College Foundation, its successors and assigns.

**Section 2.6 Luna Community College.** "Luna Community College" is the legal name of Luna Community College. All references to the trade name "Luna Community College" shall mean the same as the formal legal name.

**Section 2.7The Foundation.** The Foundation shall mean the "Luna Community College Foundation"

**ARTICLE III  
PURPOSE**

The purpose of the foundation are as stated in Article IV of the Articles of Incorporation.

**ARTICLE IV  
BOARD OF DIRECTORS**

**Section 4.1 General Powers:**

The business and affairs of the Foundation shall be managed by the Board of Directors.

- A. The Board of Directors of the Foundation shall not be less than three (3) nor exceed nine (9) members, each of whom are dedicated to the purpose of the Foundation, shall be appointed by the President of Luna Community College.
- B. The CEO of LCC or his/her designee and the Vice President for Finance & Administration of LCC or his/her designee may hold ex-officio, non-voting membership on the Board of Directors only during the term of their office. No employee of LCC, including the President or his/her designee and may vote on LCC foundation issues nor hold office on the Board of Directors because of the obvious conflict of interest.
- C. The President may appoint additional directors to the Foundation at any time. The term of office of each director shall be for a period of 2 years. The director may continue to serve as long as he/she is reappointed by the President of LCC. Director appointments are effective immediately after delivery of the appointment in writing to the Foundation Secretary or Executive Director.



**Section 4.2 Duties and Powers:**

The business and property of the Foundation shall be managed and controlled by the Foundation Board of Directors. It is anticipated that in fulfillment of that responsibility, the Foundation Board of Directors will assist the Foundation in obtaining financial support, through donation(s), for the eventual benefit of the Foundation. Their responsibilities shall include, but are not limited to, establishing priorities of areas to be supported by private donations, identifying and cultivating sources of gifts among alumni and friends, displaying leadership by giving personal support of the Foundation, enrolling volunteer workers, soliciting gifts when appropriate, managing the assets of the Foundation, and allocating unrestricted assets of the Foundation.

The Board of Directors shall have control and management of the business and affairs of the Foundation. The Directors shall in all cases, act as a Board, Convene regularly and, in the transaction of business, the act of majority presents at a meeting shall be the act of the Board, providing a quorum is present. The Directors shall follow Robert's Rules of Order for parliamentary procedure for the conduct of their meetings and management of the Foundation.

**Section 4.3 Regular Meetings:**

Regular meetings of the Board of Directors, for the purpose of electing or appointing officers and for the transaction of any business which may come before the meeting, shall be held monthly, open to the public, and advertised in advance. The Board of Directors may provide, by resolution, the time and place, either within or without the State of New Mexico, for the holding of additional regular meetings when the Director(s) is not able to attend in person.

**Section 4.4 Special Meetings:**

Special meetings of the Board of Directors shall be called by or at the request of the Chairman or the President. The Chairman must, upon a written request of a majority of Directors, call a special meeting to be held no more than seven (7) days after the receipt of such request.

**Section 4.5 Notice:**

Notice of any special meeting shall be given at least one (1) previous.

**Section 4.6 Order of Business and Rules of Order:**

The order of business at all meetings of the Board of Directors shall be as follows:

- (1) Call to order and roll call
- (2) Introduction of guests and delegations
- (3) Report of Secretary and approval of minutes
- (4) Report of Executive Director
- (5) Report of Treasurer
- (6) Recommended actions
  - Old business
  - New business

- (7) Other business
- (8) Adjournment

provided, however, that in the absence of any objection, the Chair or presiding officer may vary the order of business.

The Foundation shall follow Robert's Rules of Order unless the specific interpretation conflicts with these articles of incorporation or By-laws.

#### **Section 4.7 Quorum:**

A simple quorum as defined by Roberts Rules of Order shall constitute a quorum.

#### **Section 4.8 Term:**

Each director shall serve a term of two (2) years. There is no limit to the number of terms, which may be served. To remain on the Board, the director must be reappointed by the President to serve another term.

#### **Section 4.9 Vacancies:**

Any vacancy occurring in the Board of Directors must be filled by the appointment of the President of LCC.

#### **Section 4.10 Removal of Directors:**

At a Board of Directors' meeting called expressly for that purpose, one or more directors may be removed without cause by vote of two thirds (2/3) of the Foundation Board of Directors present and voting and upon approval of the C.E.O. of LCC.

#### **Section 4.11 Resignation:**

Any Director may resign his office at any time. Such resignation shall be in writing and is effective upon delivery to the Secretary or Executive Director.

#### **Section 4.12 Committees:**

The Board of Directors, by resolution adopted by a majority of the full Board of Directors, may designate from among its members an executive committee and one (1) or more other committees. These committees shall have and may exercise the delegation of the authority only to the extent provided in the resolution by the Board of Directors.

The executive Committee shall be responsible for limited interim policy direction between meetings of the Foundation. The Executive Committee shall be composed of the Chair, Vice-Chair, Secretary, and Treasurer. The Executive Director Shall be a non- voting member of the Executive Committee. The Committee shall meet only when immediate action is required of the Foundation and it is very difficult for the entire Board to meet. The Committee may also meet at the request of the Executive Director with the approval of the chairman.



## **ARTICLE V OFFICERS**

### **Section 5.1 Officers and Qualifications:**

The officers of this Foundation shall consist of a Chairman, a Vice Chairman, a Secretary, and a Treasurer, each of whom shall be elected by the Board of Directors at the time and in the manner prescribed by these By-Laws. Any two (2) or more offices may be held by the same person, except the offices of the Chairman and Secretary. All officers and formally appointed agents of the Foundation, as between themselves and Foundation, shall have the authority to perform the duties in the management of the Foundation as provided in these By-Laws or as determined by the resolutions of the Board of Directors not inconsistent with these By-Laws.

### **Section 5.2 Election and Term:**

All officers of the Foundation shall be elected by the Board of Directors. If the election of officers is not held at such meeting, such election shall be held as soon thereafter as may be convenient. Each officer shall hold office until his/her successor has been duly elected by the Board of Directors.

### **Section 5.3 Vacancies:**

A vacancy in any office because of death, resignation, removal, disqualification or otherwise, may be filled by the Board of Directors for the unexpired portion of the term. All vacancies in any office shall be filled promptly by the Board of Directors, either at a regular meeting or at a meeting specifically called for that purpose.

### **Section 5.4 Duties of Officers:**

The duties and powers of the officers of the Foundation shall be as follows and shall hereafter be set by resolution of the Board of Directors:

#### **Chair**

The Board of Directors shall have the right and power to elect a Chairman from among the members of Directors. The Chairman shall preside at all meetings of the Foundation and may also cast a vote on all questions. The chairman may have other duties as set by resolution of the Board of Directors.

#### **Vice Chair**

In the absence of the Chairman or in the event of the Chairman's inability or refusal to act, the Vice Chairman shall perform the duties of the Chairman and when so acting, shall have the power and be subject to all the responsibilities of the office of the Chairman and shall perform such duties and functions as the Board of Directors may prescribe.

### Secretary

- A. The Secretary shall keep the minutes of the meeting of the Board of Directors and membership in the appropriate books.
- B. The Secretary shall attend to the giving of notice of special meetings of the Board of Directors and of all the meetings of the membership of the Foundation.
- C. The Secretary shall be the custodian of the records of the Foundation.
- D. The Secretary shall keep at the principal office of the Foundation, a book or record containing the names, alphabetically arranged, of all persons who are members of the Foundation, showing their mailing addresses, and the dates when they were appointed or became the members of record thereof. The Secretary shall keep such books or records and minutes of the proceedings of its members open daily during the normal business hours for inspection within the limits prescribed by law, by any person duly authorized to inspect such records. At the request of the person entitled to an inspection thereof, the Secretary shall prepare and make available a current list of the officers and Directors of the Foundation and their mailing addresses.
- E. The Secretary shall attest the execution of the instruments on behalf of the Foundation by a proper officer thereof.
- F. The Secretary shall sign all certificates representing membership.
- G. The Secretary shall attend to all correspondence and present to the Board of Directors at its meeting all official communications received by the Secretary.
- H. The Secretary shall have general charge of the director and membership books of the Foundation.
- I. The Secretary shall, in general, perform all duties required by to the Office of Secretary and such other duties as from time to time may be assigned to the Secretary by the Chairman or by the Board of Directors.

### Treasurer

- A. The Treasurer shall oversee the care and custody of and be responsible for all the funds and securities of the Foundation and shall deposit such funds and securities in the name of the Foundation in such banks, trust companies or other depositories as shall be designed by the Board of Directors. The Executive Director will prepare all deposits.
- B. The Treasurer shall be responsible for overseeing the financial and accounting records that will be kept at the principal office of the Foundation, maintain accurate books of account of all its business and transactions and shall, at all reasonable hours, exhibit books and accounts to any director upon application at the office of the Foundation during business hours.
- C. The Treasurer shall render a report of the condition of the finances of the Foundation at each regular meeting of the Board of Directors and at such other times as shall be required of him/her and s/he shall make a full financial report at the annual meeting of the directors and membership.
- D. The Treasurer shall further perform all duties incident to the office of the Treasurer of the Foundation.



- E. If required by the Board of Directors the Treasurer shall give such bond as it shall determine appropriate for the faithful performance of the duties provided herein.
- F. The Treasurer of this corporation shall be sole person required to collect, truthfully account for, and pay over all taxes imposed upon this corporation or its employees by I.R.C. §§3101 and 3111 (1954) (Federal Insurance Contributions Act) and by I.R.C. §§ 3401 through 3404 (1954) (withholding of income tax).

#### **Other Officers**

Other officers shall perform such duties and have powers as may be assigned to them by the Board of Directors. When financially feasible, an executive director and other Foundation staff, will carry out the day functions of the Foundation. Assistant secretaries and assistant treasurer, in general shall perform such duties as shall be assigned to them by the secretary or the treasurer, respectively, or by the Chairman of the Board of Directors.

### **ARTICLE VI CONTRACTS, LOANS, CHECKS AND DEPOSITS**

#### **Section 6.1 Contracts:**

The Board of Directors may authorize any officer or officers, agent or agents, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the corporation, and such authority may be general or confined to specific instances.

#### **Section 6.2 Loans:**

No loans shall be contracted on behalf of the corporation and no evidence of indebtedness shall be issued in its name unless authorized by a resolution of the Board of Directors. Such authority may be general or confined to specific instances.

#### **Section 6.3 Checks, Drafts, etc.**

Subject to banking resolutions adopted by the Board of Directors, the officers, the Foundation Director and one other member from the LCC Foundation Board, shall sign any and all checks of the Foundation. Any two signatures are required on all checks.

#### **Section 6.4 Deposits:**

All funds of the corporation, not otherwise employed, shall be deposited from time to time to the credit of the corporation in such banks, trust companies or other depositories as the Board of Directors may select.

## ARTICLE VII INDEMNIFICATION

- (a) To the full extent permitted under N.M. Stat. Ann. §§ 53-11-4.1 (1993 Repl. Pamph.), the corporation shall indemnify any person made a party to an action or proceeding by or in the right of the corporation to procure a judgment in its favor by reason to the fact that such person, that person's testator or intestate, is or was a director, officer or employee of the corporation against the connection with the defense of such action or proceeding, or in connection with an appeal therein, except to matters as to which such person is adjudged to have breached a duty to the corporation.
- (b) The corporation shall indemnify any person made or threatened to be made a party to an action or proceeding other than one by or in the right of the corporation to procure a judgement in its favor, whether civil or criminal, including any action by or in the right of any other corporation of any type or kind, domestic, or foreign, which any director officer or employee of the corporation served in any capacity at the request of the corporation, by reason of the fact that such person, such person's testator or intestate, was a director or officer or employee of the corporation in any capacity against judgments, fines, amounts paid in settlement and reasonable expenses, including attorney's fees actually and necessarily incurred as a result of such action or proceeding, or any appeal therein, if such person acted in good faith, for a purpose which he reasonably believed to be in the best interests of the corporation and, in criminal actions or proceeding in addition had no reasonable cause to believe that such person's conduct was unlawful.
- (c) The Foundation shall provide errors and omissions insurance for each Director.

## ARTICLE VIII DUTY OF LOYALTY AND CONFLICT OF INTEREST

Each director on The Foundation Board owes a legal duty of loyalty to the LCC Foundation. This duty requires directors to exercise their powers in the best interests of The Foundation. A director shall not use his or her power to make a personal profit or to gain personal or other advantage for the purpose of benefiting another person (including but not limited to a family member), organization, or entity.

The duty of loyalty to The Foundation is not breached simply because a conflict of interest exists or appears to exist. Rather, the question of whether the duty of loyalty is properly fulfilled is determined by the manner in which an interested director and The Foundation Board act when a conflict or potential conflict of interest arises.

In order to ensure the propriety of its individual and collective actions, The Foundation directors shall adhere to the following guidelines regarding conflicts of interest:

- (a) Directors shall be alert to any interest they may have that might be considered to conflict with the best interest of The Foundation.
- (b) A director is considered to be "interested" in a matter when he or she has a financial or personal interest in a contract, transaction, or other action to which The Foundation is to be a party or when the director is contemplating entering into a transaction that involves the use of The Foundation assets.



- (c) An interested director must disclose that interest and describe to other directors all relevant facts concerning the matter known to the interested director.
- (d) An interested director shall seek approval by disinterested directors of all interested transactions or conduct.
- (e) The Board of Directors must act on all interested matters with complete candor and for the purpose of furthering the best interests of The Foundation. Disinterested directors shall consider an interested matter to determine whether the proposed transaction is on at least as favorable terms to The Foundation as might be available from other persons or entities and whether the process by which the decision is reached is appropriate.
- (f) When any matter arises in which a director is interested, The Foundation Chair shall excuse the interested director from participation in the discussion, and the interested director shall leave the meeting while the disinterested directors discuss and vote on the matter. The interested director shall abstain from voting on the matter.
- (g) Disclosure of conflicts of interest and the results of the directors' consideration of the matter should be documented appropriately in the minutes of the meeting.

#### **ARTICLE IX DISSOLUTION**

The Foundation may be dissolved and its charter revoked by a two-thirds vote of the full Board of Directors of Luna Community College. Further, The Foundation may otherwise be dissolved by operation of law.

Upon dissolution of The Foundation, its remaining assets, if any, shall be distributed to Luna Community College, an institution of higher education in the State of New Mexico, in accordance to state law. If, at the time of dissolution the said College is not in existence or is unable to accept the assets, the distribution will be made to one or more organizations organized and operated exclusively for religious, charitable, scientific, literary or educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, as now in force or afterwards amended, as the directors of The Foundation shall determine.

#### **ARTICLE X COMPENSATION AND FEES**

No director or officer of The Foundation may receive any compensation or fees for services rendered nor may such director or officer receive any other pecuniary benefit by virtue of his or her office, excepting reimbursement of out-of-pocket expenses; provided, however, nothing herein contained shall limit the right of the Board of Directors of The Foundation to establish and pay compensation to an Executive Director, Legal Counsel, Accountant or, in the discretion of the Board of Directors, to fix and pay nominal compensation to the Secretary or Recording Secretary for the administrative and record keeping duties actually performed in fulfillment of



SUBSCRIBED AND SWORN to before me on this \_\_\_\_\_ day \_\_\_\_\_.

\_\_\_\_\_  
Notary Public

My commission expires:

\_\_\_\_\_

DRAFT





**MOU between LCC and the LCC Foundation**

**Memorandum of Understanding (MOU)  
Between Luna Community College (LCC)  
And the Luna Community College Foundation (LCCF)**

This Agreement, entered into as of this \_\_\_\_ day of \_\_\_\_\_ 2019 is by and between Luna Community College (Hereinafter referred to as the “College”) and the Luna Community College Foundation (Hereinafter referred to as the “Foundation”).

The Foundation was organized and incorporated in 19\_\_ for the purpose of stimulating voluntary private support from individuals, corporations, foundations, and others for the benefit of the College.

The Foundation exists to raise and manage private resources that support the educational mission and priorities of the College, provide opportunities for students, and enhance institutional excellence in ways that would not be possible with state funds.

The Foundation is dedicated to assisting the College in the building of the endowment and in addressing through financial support, the long-term academic and other priorities of the College.

The Foundation will abide by its bylaws set forth by its members and as such, will be incorporated into this agreement.

In consideration of the mutual commitments herein contained, and other good and valuable consideration, receipt of which is hereby acknowledged, the parties agree as follows:

**I. Foundation Name, Seal and Logotype**

A. Consistent with its mission to advance the plans and objectives of the College, the Foundation is granted the use of the name Luna Community College Foundation and with the approval of the president may use the College’s logo and other identifying marks in the promotion of its business and activities. The Foundation Board may also select and approve a logo as its own identifying mark.

**II. Institution Governance**

A. The Board of Trustees of Luna Community College is responsible for overseeing the mission, leadership, and operations of the College.

B. The Board of Trustees of Luna Community College is responsible for setting priorities and long-term plans for the College.

C. The Board of Trustees of Luna Community College is legally responsible for the performance and oversight of all aspects of the College operations.

**III. The Foundation’s Relationship to the College**



## MOU between LCC and the LCC Foundation

A. The Foundation is a separately incorporated §501(c)(3) organization created to raise, manage, distribute, and steward private resources to support the various educational missions of the College including its various campuses and is restricted in practice by §501(c)(3) policies and procedures.

B. The Foundation Board of Directors is responsible for the control and management of all assets of the Foundation including the prudent management of all gifts consistent with donor intent.

C. The Foundation's accounts and funds are maintained separate from those of the College. The Foundation maintains the identity of individually named funds through the application of Generally Accepted Accounting Principles and in accordance with the standards set forth in the American Institute of Certified Public Accountants Audits of Certain Non-Profit Corporations.

D. The Foundation is responsible for the performance and oversight of all aspects of its operations based upon a comprehensive set of bylaws that clearly address the Board's fiduciary responsibilities, including expectations of individual Board members based upon ethical guidelines and policies.

E. The Foundation is ultimately responsible, in coordination with and consultation by the President of the College, for the employment, compensation and appraisal of its employees, including the Foundations Executive Director.

F. The Foundation may earmark a portion of its unrestricted funds to a discretionary fund for the President of the College appropriate to presidential expenditures, per Foundation policy. All such expenditures must comply with §501(c)(3) of the Internal Revenue Code, as amended and be consistent with the Foundation's mission. Such funds will be audited as a part of the Foundation's annual independent audit.

G. In consideration for Foundation services, including but not limited to soliciting cash, securities, real, personal, and intellectual property, and other private resources for the securities, real, personal, and intellectual property, and other private resources for the support of the College; acknowledging and stewarding gifts in accordance with donor intent and its fiduciary responsibilities; housing the alumni records and database on the Foundation's server; and the investment of gifts and endowments, the College agrees that as fair and reasonable compensation or payment for said services the college will provide in-kind support as outlined in section IV.E.

### IV. The College's Relationship to the Foundation

A. The President of the College is responsible for communicating the College's priorities and plans (strategic plans) to the Foundation Board of Directors. At the discretion of the College President, the Executive Director and Board representative of the Foundation shall be included on the Strategic Planning Committee for the College.

B. The College recognizes that the Foundation is a private corporation with the responsibility to protect the confidentiality of its donors consistent with the law.





## MOU between LCC and the LCC Foundation

C. The President of the College shall serve as an ex-officio member of the Foundation Board without a vote and shall assume a prominent role in fund-raising activities.

D. At the discretion of the College President, the Executive Director of the Foundation shall be included, as needed, as a member of the College's senior administrative team, permanent or ad hoc committee.

E. In consideration for Foundation services as outlined in section III.G, the college will provide in-kind support as follows;

a. Telephone. Except as provided in the paragraph denominated Office Space (section E. d.), the College shall provide telephone service to the Foundation.

b. Computing. The College shall allow the Foundation to have reasonable access and use, without charge, software, internet, networks or file and print servers, necessary to the Foundation, in the discharge of its duties and obligations described in this Agreement. The Foundation shall purchase and maintain any application server, business application, and maintenance cost of such computing needs not utilized by the institution. The Foundation agrees to maintain confidentially as required by law with respect to electronic information. The College will assist with providing computing (data to be backed up daily), technology equipment and support to the Foundation.

c. Mail Services. The College shall permit the Foundation to have access to the College's internal mail service. Postage and outgoing mail costs shall be paid by the Foundation.

d. Office Space. The College will provide the Foundation with the adequate office and meeting space to conduct its operations, conducive to providing a professional fund raising atmosphere. The space shall include office furniture and janitorial services and additional storage space for records. Such support is provided by the College in consideration of the significant fiscal support provided by the Foundation to the College and its students. This support will be recognized as in-kind contribution in the Foundation's annual audit.

e. Other Property and Services. For other property and services provided by the College to the Foundation which are not offset or are not provided as part of the consideration hereunder, the Foundation shall be billed on a monthly basis for the cost to College of providing such property and services, and shall pay such bills within thirty (30) days of the date of billing. The parties agree that the nature of the services being acquired by the Foundation is not readily obtainable or convenient from its own resources or from outside private entities.



## MOU between LCC and the LCC Foundation

f. College Records. To the extent permitted by law, the College agrees to permit the Foundation to have access to relevant information in its records regarding students, alumni, parents of students, employees, friends, and supporters of the College, and other appropriate persons as may be necessary to enable the Foundation to perform its obligations under this agreement. The Foundation agrees to maintain confidentially as required by law with respect to such information.

F. The College shall comply with all privacy acts (i.e., FERPA, etc.) that support the Foundation's ability to protect the confidentiality of donor records. All information about donors, prospective donors, gift data, campaign assignments and notes, donor correspondence, and related information is the confidential property of the Foundation, whether maintained in paper or electronic form, or maintained on servers and equipment owned by the College, in accordance with the laws of the State of New Mexico.

### **V. Foundation Responsibilities**

A. The Foundation shall create an environment conducive to increasing levels of private support for the mission and the priorities set by the Foundation, but based on the needs of the College.

B. The Executive Director of the Foundation, although listed on the College directory and organizational chart, reports directly to the Foundation's governing body.

C. The Foundation, in consultation with the President of the College, is responsible for planning, executing, and maintaining a comprehensive strategic fund-raising and donor-acquisition program (including capital fund-raising) in support of the College's mission.

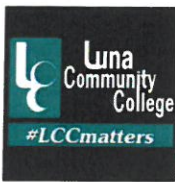
D. The Foundation will establish, adhere to, and periodically assess its expenditure and gift-management and acceptance policies. It will promptly acknowledge and issue receipts for all gifts on behalf of the Foundation and the College and provide appropriate recognition and stewardship of such gifts.

E. The Foundation is recognized as the major fund-raising entity for the College. College representatives (including student organizations) will inform and coordinate with the Foundation on all fund-raising initiatives including all gift solicitations.

F. The leadership of the Foundation Board and the Executive Director will work in conjunction with the President of the College to identify, cultivate, and solicit prospects for private gifts. They will create, manage, train, and report on active fund-raising campaigns with specific goals and milestones.

G. The College, not the Foundation, shall accept grants from state or federal agencies unless there are special circumstances, which are approved by the College, the Foundation Board, and





## MOU between LCC and the LCC Foundation

the government agency. Said approval by the Foundation may be by general resolution not specific to each grant.

H. The Foundation shall routinely accept gifts-in-kind for College use. The Foundation shall also accept gifts-in-kind intended for the Foundation use. The Foundation will retain ownership of all gifts-in-kind valued at \$25,000 and more unless otherwise designated by the Foundation Board.

### VI. Asset Management

A. The Foundation will establish asset-allocation, disbursements, and spending policies that adhere to applicable federal and state laws including the Uniform Prudent Investor Act (UPIA) and the Uniform Management of Institutional Funds Act (UMIFA).

B. The Foundation will receive, hold, manage, invest, and disburse contributions, including immediately vesting gifts and deferred gifts that are contributed in the form of planned and deferred gift instruments.

C. The Foundation shall not accept any gift, donation, or grant which creates a future liability for the College without the advance written approval of the President of the College.

D. Jointly with the College, the Foundation will engage an independent accounting firm to conduct an annual audit of the Foundation's financial statements, including management letters. The final report shall be delivered each year by the date as specified by the college in order to meet its audit requirement.

E. The Foundation will engage the services of a certified public accountant to monitor and assist with bookkeeping and accounting functions and provide quarterly reports to it Board and the Colleges Board of Trustees.

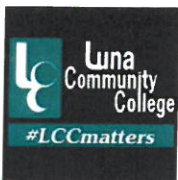
F. The Foundation will engage the services of legal counsel for the review of contracts and other legal issues as necessary.

G. The Foundation will maintain general liability, directors', and officers', employees' errors and omissions, and such other insurance coverage as may be necessary or appropriate for liabilities which may arise in connection with its operations and carry bonding insurance on all employees.

H. When distributing funds to the College, the Foundation will disclose any terms, conditions, or limitations imposed by the donor or legal determination of the gift. The College will abide by such restrictions and provide appropriate documentation when required.

I. The Foundation is the primary depository of private gifts and will transfer to the designated entity within the institution in compliance with donor intent, College policy, and applicable laws.





## MOU between LCC and the LCC Foundation

J. The Foundation's disbursements on behalf of the College must be reasonable expenses that support the institution and its mission, are consistent with donor intent, and do not conflict with the law.

K. The Foundation shall provide the College the Policies and Procedures detailing the processes governing each aspect of Asset Management which shall be part of this MOU (Appendix A)

### **VII. Institutional Flexibility**

A. The Foundation will explore current opportunities, including acquisition and management of real estate on behalf of the College for future allocation, transfer, or use.

B. The Foundation may serve as an instrument for entrepreneurial activities for the College and engage in such activities as purchasing, developing, or managing real estate for College expansion such as student housing.

### **VIII. Transfer of Funds**

A. The Foundation is the primary depository of private gifts and will transfer funds to the designated entity within the institution in compliance with applicable laws, college policies and procedures, and gift agreements.

B. The Foundation's disbursements on behalf of the College must be reasonable business expenses that support the institution, are consistent with donor intent, and do not conflict with the law.

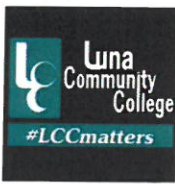
### **IX. Foundation Funding and Administration**

A. The Foundation is responsible for establishing a financial plan to underwrite a portion of its operational costs, programs, and activities, to be established and made part of future MOUs.

B. The Foundation has the right to use a reasonable percentage of annual unrestricted funds, interest, or endowments (by donor agreement), and earned interest on unrestricted investments to supports its operations.

C. The Foundation will provide access to data and records to the College on a need-to-know basis in accordance with applicable laws, foundation policies and procedures, and guidelines.

D. The Foundation will issue to the College, donors, and the community an annual report of its revenue, expenditures, programs, and activities.



MOU between LCC and the LCC Foundation

X. Terms of the Memorandum of Understanding (MOU)

A. Either party may, upon 90 days prior written notice to the other, terminate this agreement. Notwithstanding the foregoing, either party may terminate this MOU in the event the other party defaults in the performance of its obligations and fails to cure the default within a reasonable time after receiving written show cause notice.

B. In the event that the Foundation ceases to exist, all monies and items of value received by or held by the Foundation for the benefit of the College or any of its constituent parts shall immediately be transferred to the College or a designee consistent with federal and state law and such restrictions as may have been imposed by donors.

C. This MOU will be effective as of the day and date first written above. However, from time to time and for certain circumstances such as the appointment of a new College president, changes in state rules governing the college and its relationship with the Foundation, re-locations, etc., this MOU may/will be timely reviewed, updated, modified accordingly and approved by the College and the Foundation Board of Directors.

IN WITNESS THEREOF, the parties have caused this Memorandum of Understanding to be executed by their duly authorized officers as of the day and date of the final signature below.

\_\_\_\_\_  
Chairperson  
Board of Trustees  
Luna Community College

Date: \_\_\_\_\_

\_\_\_\_\_  
Chairperson  
Board of Directors  
Luna Community College Foundation

Date: \_\_\_\_\_

\_\_\_\_\_  
President  
Luna Community College

Date: \_\_\_\_\_

\_\_\_\_\_  
Executive Director  
Luna Community College Foundation

Date: \_\_\_\_\_

# Exhibit O

## Default Prevention Services Agreement

Under this Agreement the New Mexico Student Loan ("NMSL"), DBA the New Mexico Student Loan Guarantee Corporation ("NMSLGC") will provide Luna Community College with default prevention services.

### 1. Term

This agreement will begin August 26, 2013 and shall continue until cancelled by either party.

### 2. Services, Reporting, and Fees

NMSL will provide to Luna Community College the services contained in Attachment 1 – Services. No less than quarterly, NMSL will provide to Luna Community College a report of progress. In return for providing the services, Luna Community College agrees to pay NMSL the fees outlined in Attachment 2 – Fees.

### 3. Agent of the School and Use of Compound Name

NMSL will act as agent of the school in providing services under this agreement. When contacting students or other parties as agent of the school, NMSL will use a compound name substantially in the form of: "NMSL/Luna Community College". Certain communication methodologies may limit the number of data characters available for the compound name. Where possible, NMSL will use the name indicated above but may shorten it as necessary. However, in all cases, "NMSL" will be used as the prefix of the compound name.

### 4. Access to Data, Data Security, and Data Protection

Luna Community College will obtain data from the National Student Loan Data System (NSLDS) and NMSL will download this data into its information systems on a schedule to be determined by mutual agreement. NMSL will provide Luna Community College the assistance required to establish a regular, recurring data transfer schedule and protocol. Luna Community College will initiate the transfer of data from NSLDS to its internal information systems. Luna Community College will initiate the transfer of data to NMSL's information systems. The data transfer from Luna Community College to NMSL will be performed using a secure data transfer link.

NMSL acknowledges that data provided to NMSL under this agreement is shared with NMSL in accordance with applicable federal and state laws, including the Federal Education Rights and Privacy Act (FERPA.) Data obtained by NMSL under this agreement will be protected in accordance with applicable federal and state laws, including FERPA. NMSL has created information security; data breach and intrusion prevention; and business resumption and disaster recovery plans, policies and procedures. All data will be protected and managed in accordance with these plans, policies, and procedures.

### 5. Cancellation

This agreement may be cancelled at any time by either party with thirty (30) days advance and written notice. Upon cancellation, NMSL will immediately terminate all services and purge all data received from Luna Community College under this agreement.

#### **6. Intellectual Property Protection and Agreement of Confidentiality**

Luna Community College acknowledges NMSL will use unique strategies and tactics to perform services under this agreement. These tactics and strategies are considered by NMSL to be valuable intellectual property which may not be generally known to the public. This intellectual property may give NMSL an advantage over its competitors who do not know or use such tactics. Luna Community College agrees to protect NMSL's intellectual property by not disclosing to third parties the activities performed under this Agreement without the prior written consent of NMSL.

#### **7. Representations, Warranties, Indemnification, and Applicable Law**

NMSL is a brand name of the New Mexico Student Loan Guarantee Corporation, a non-profit corporation organized in the state of New Mexico, and is duly empowered to contract and be contracted with. The officers executing this agreement have been duly authorized to do so, and this agreement is legally binding upon NMSL.

NMSL will perform the services in accordance with all applicable federal, state, and local laws and regulations. NMSL makes no guarantees and offers no warranties respecting the effectiveness of the services provided under this agreement. Each party agrees to indemnify the other from costs incurred by the negligent acts and omissions of the other, subject to statutory limitations. Issues of law arising under this agreement shall be governed by the laws of the state of New Mexico.

#### **8. Special Limitations on Liability**

Each party's liability to the other shall be limited to amounts paid or received in fees under this agreement.

**9. Inquiries and Contacts**

All communication between the parties will be directed as follows:

To: NMSL

Melissa Dale  
Director  
New Mexico Student Loan Guarantee Corporation  
7400 Tiburon NE  
Albuquerque, NM 87113  
Office: (505) 761-2361  
Fax: (505) 344-3631  
Email: dalem@nmstudentloans.org

To: Luna Community College

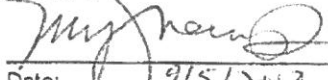
Michael Montoya  
Financial Aid Director  
Luna Community College  
366 Luna Drive  
Las Vegas, NM 87701  
Office: (505) 454-2534  
Fax: (505)  
Email: mimontoya@luna.edu

**10. Duty to Cooperate**

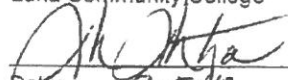
Effective performance of the services NMSL will provide under this agreement may require communication or other interaction with authorized third-parties such as loan servicers, the U.S. Department of Education, or internal or external auditing firms. Authorized third-parties are those parties with a regulatory or other legal right to view information or data involved in providing services under this agreement. Both parties agree to cooperate with the other in interacting with authorized third parties. NMSL will communicate only with authorized third parties.

Signed:

NMSL

  
Date: 9/5/2013  
By: MICHAEL S. NEWKIRK  
Its: President & CEO

Luna Community College

  
Date: 9-5-13  
By:  
Its:

## Attachment 1—Services

NMSL will organize activities performed under this agreement by the status of delinquency, grouped in approximately 30-day intervals. Content, timing and order of activities will vary by group at NMSL's discretion. The activities listed below are the approximate number of activities NMSL will perform on individual student accounts within the delinquency status indicated because activities performed by U.S. Department of Education servicers may alter the delinquency status of a given student account. Student borrower actions may also alter the delinquency status of an account resulting in the account moving to a different delinquency group. Actual activities performed on a given student borrower account may, therefore, vary from the schedule below.

<u>Delinquency Status – Days Past Due</u>	<u>Activity</u>
60 to 269	4 Telephone Calls 2 Text Messages 4 Emails
270 to 360	4 Telephone Calls 4 Text Messages 4 Emails

These activities will be performed on student accounts with valid demographic information. Additional activities, such as mailings, internet searches, and skip tracing actions, may also be performed at NMSL's discretion. NMSL will also maintain a call center staffed during its regular business hours.



## Attachment 2 – Fees

NMSL will perform the services under this agreement for a monthly fee per cohort borrower of \$1.50. The billing cycle mutually agreed upon by both parties shall be monthly. The initial invoice will be billed the period beginning with the first student contact date, and ending the following billing cycle. NMSL and Luna Community College will mutually agree upon an invoice date which will coincide with Luna Community College's annual budgeting schedule.

NMSL will invoice Luna Community College for payment of the monthly fee in a single installment and Luna Community College agrees to pay the monthly fee within 30 days of invoice receipt, unless a later payment date is set by mutual agreement of both parties. If this agreement is cancelled, a pro-rata refund will be made to Luna Community College by NMSL for the remaining portion of the contract year.

## Exhibit P



START HERE  
GO FURTHER  
FEDERAL STUDENT AID

[RETURN TO RESULTS](#)

School Default Rates  
FY 2015, 2014, and 2013

Record 1 of 1

OPE ID	School	Type	Control	PRGMS		FY2015	FY2014	FY2013
009962	LUNA COMMUNITY COLLEGE 366 LUNA DRIVE LAS VEGAS NM 87701- 0000	Associate's Degree	Public	Both (FFEL/FDL)	<b>Default Rate</b>	27	24.2	25.3
					<b>No. in Default</b>	30	32	34
					<b>No. in Repay</b>	111	132	134
					<b>Enrollment figures</b>	2,370	2,635	2,790
					<b>Percentage Calculation</b>	4.6	5	4.8

**ENROLLMENT:** To provide context for the Cohort Default Rate (CDR) data we include enrollment data (students enrolled at any time during the year) and a corresponding percentage (borrowers entering repayment divided by that enrollment figure). While there is no direct relationship between the timing of when a borrower entered repayment (October 1 through September 30) and any particular enrollment year, for the purpose of these data, we have chosen to use the academic year ending on the June 30 prior to the beginning of the cohort year (e.g., FY 2015 CDR Year will use 2013-2014 enrollment).

Current Date : 02/06/2019

[RETURN TO RESULTS](#)





START HERE  
GO FURTHER  
FEDERAL STUDENT AID™

School Default Rates  
FY 2015, 2014, and 2013

[RETURN TO RESULTS](#)

Record 1 of 1

OPE ID	School	Type	Control	PRGMS		FY2015	FY2014	FY2013
004742	CENTRAL NEW MEXICO COMMUNITY COLLEGE 525 BUENA VISTA SOUTH EAST ALBUQUERQUE NM 87106-4096	Associate's Degree	Public	Both (FFEL/FDL)	<b>Default Rate</b>	24.3	26.9	27.7
					<b>No. in Default</b>	874	1,258	1,427
					<b>No. in Repay</b>	3,587	4,663	5,147
					<b>Enrollment figures</b>	41,205	41,577	42,440
					<b>Percentage Calculation</b>	8.7	11.2	12.1

**ENROLLMENT:** To provide context for the Cohort Default Rate (CDR) data we include enrollment data (students enrolled at any time during the year) and a corresponding percentage (borrowers entering repayment divided by that enrollment figure). While there is no direct relationship between the timing of when a borrower entered repayment (October 1 through September 30) and any particular enrollment year, for the purpose of these data, we have chosen to use the academic year ending on the June 30 prior to the beginning of the cohort year (e.g., FY 2015 CDR Year will use 2013-2014 enrollment).

Current Date : 02/06/2019

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START HERE  
GO FURTHER  
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School Default Rates  
FY 2015, 2014, and 2013

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Record 1 of 1

OPE ID	School	Type	Control	PRGMS		FY2015	FY2014	FY2013
002655	NEW MEXICO JUNIOR COLLEGE 5317 LOVINGTON HIGHWAY HOBBS NM 88240- 9123	Associate's Degree	Public	Both (FFEL/FDL)	<b>Default Rate</b>	18.2	18.8	22.8
					<b>No. in Default</b>	30	32	43
					<b>No. in Repay</b>	164	170	188
					<b>Enrollment figures</b>	4,956	4,860	5,951
					<b>Percentage Calculation</b>	3.3	3.4	3.1

**ENROLLMENT:** To provide context for the Cohort Default Rate (CDR) data we include enrollment data (students enrolled at any time during the year) and a corresponding percentage (borrowers entering repayment divided by that enrollment figure). While there is no direct relationship between the timing of when a borrower entered repayment (October 1 through September 30) and any particular enrollment year, for the purpose of these data, we have chosen to use the academic year ending on the June 30 prior to the beginning of the cohort year (e.g., FY 2015 CDR Year will use 2013-2014 enrollment).

Current Date : 02/06/2019

[RETURN TO RESULTS](#)



START HERE  
GO FURTHER  
FEDERAL STUDENT AID

School Default Rates  
FY 2015, 2014, and 2013

[RETURN TO RESULTS](#)

Record 1 of 1

OPE ID	School	Type	Control	PRGMS		FY2015	FY2014	FY2013
004743	CLOVIS COMMUNITY COLLEGE 417 SCHEPPS BOULEVARD CLOVIS NM 88101- 8381	Associate's Degree	Public	Both (FFEL/FDL)	<b>Default Rate</b>	17	22	20.9
					<b>No. in Default</b>	33	50	44
					<b>No. in Repay</b>	193	227	210
					<b>Enrollment figures</b>	5,755	5,923	6,103
					<b>Percentage Calculation</b>	3.3	3.8	3.4

**ENROLLMENT:** To provide context for the Cohort Default Rate (CDR) data we include enrollment data (students enrolled at any time during the year) and a corresponding percentage (borrowers entering repayment divided by that enrollment figure). While there is no direct relationship between the timing of when a borrower entered repayment (October 1 through September 30) and any particular enrollment year, for the purpose of these data, we have chosen to use the academic year ending on the June 30 prior to the beginning of the cohort year (e.g., FY 2015 CDR Year will use 2013-2014 enrollment).

Current Date : 02/06/2019

[RETURN TO RESULTS](#)

## Exhibit Q

### **Luna Community College Long-Term Fiscal Planning Guide**

For a small college such as Luna Community College (LCC), small variations in the economy and industry, as well as internal variability, introduce a great deal of uncertainty into the planning process. Yet small colleges such as LCC can have objectives that are very rigid and easily quantified. To reconcile this combination of uncertain environment and rigid goals, LCC will turn to a three-year vision to implement a long-term fiscal plan. The following are important aspects of the planning process that LCC will take into consideration.

**1. Objectives.** Perhaps the most important issue for LCC is formulating a set of measurable and attainable objectives. Objectives will be established by the institution's administration and by entities outside of the administration. Objectives will include but are not limited to: running an efficient college, attaining self-sufficiency within a certain time frame, achieving a certain growth rate per year, and planning for future initiatives.

**2. Vision.** The effect of internal and external forces on the operation of the college can have sweeping ramifications on the growth path and operations. This, coupled with the rigid set of goals, dictates that a three-year vision in planning is best suited for LCC. In a three-year plan, Year One (i.e., next year) can be planned with some degree of certainty, based on the institution's current performance. Reasonable assumptions can be made about Year Two. Year Three, however, is fairly far in the future, and relatively small changes can have far-reaching impact on the institution; still, reasonable assumptions can be made about the environment that will be faced and can provide a solid basis for the long-term plan.

**3. Inputs.** The college can put together long-term plans by taking the current year's performance and allowing for a 10 percent increase for each budget line item. For the long-term plan to be successful, the inputs must be rigorously examined and developed so that the output will be useful. It is of paramount importance that the issues being faced are understood, and it is equally important to be realistic about the inputs developed.

**4. Expenses.** Many expense inputs are known and/or can be projected easily for the institution. For example, staffing levels are known, and assumptions can be made about hiring in the future. Marketing expenditures (e.g., catalog production and frequency, direct mail, advertising, etc.) can be planned. In the area of overhead, many large fixed costs can be contracted or can be forecasted with a high degree of accuracy (e.g., equipment contracts and maintenance, etc.).

Variable costs will to some degree fall out of revenue projections, but general levels should be known and can be forecasted at this point.

The institution will develop inputs such as program increase forecasts, benefits rates, assumptions about salary increases, etc. Often these inputs are circulated on a college-wide basis; if they are not, the information can usually be obtained through the fiscal office.

**5. Revenue.** Revenue levels are subject to external pressures and are thus much more difficult to estimate. The institution must work carefully through inputs with detailed projections to answer the following questions: What can be accomplished given the current and projected staff levels? What levels of revenue are reasonable given planned expenditure and other expenditures? What level of revenue and gross margin is needed to meet the college's obligations, given the expenses that have been anticipated?

If obligations cannot be met by the revenue forecast, it may become necessary to revisit the plan and to examine the institution's activities that meet revenue needs. It must be recognized that this process is iterative and circular; proper working of the institution depends on all of the expenses that have been anticipated, and the institution must remember that revenue shortfalls cannot be recouped simply by cutting expenditures, as cuts in expenditures may have an adverse effect.

**6. Monitoring and Control.** Ultimate responsibility for monitoring progress against a three-year plan typically lies within the fiscal office. It is wise to have both fiscal input and responsibility lie within the fiscal groups of the college, as this will force fiscal management to monitor and think critically about the expenditures within their functional area.

Progress should be measured not only against the current year's plan, but against the long-term plan as well. Deviations from budget may occur on a short-term basis; any significant deviation must be assessed for its impact on current performance and its potential impact on long-term performance as well. When that impact is deemed to be large, it is necessary to reforecast, using the new information as a basis. The institution must keep in mind that long-term plans are not carved in stone; nor are they met with any degree of regularity. It is their very existence, and the constant assessment and reassessment of actual performance against projected performance, that allow for effective, stable growth and efficient operation of the college.

**7. Looking Forward: Rolling Plans and Budgeting.** The completion of a long-term plan has as its bonus that next year's budget is also completed. As the college approaches the end of year one, the plan is "rolled forward," with year two becoming the next year's budget, and so forth. Continual updating and incorporation of current performance and information allows the college to refine the current year's plan into a budget and to establish the plan for subsequent years.



Henrietta Romero <hmaestas@luna.edu>

**Fwd: College Scorecard**

Exhibit R

1 message

**Jesse Gallegos** <jgallegos@luna.edu>  
To: Henrietta Maestas <hmaestas@luna.edu>

Fri, Jun 21, 2019 at 11:18 AM

----- Forwarded message -----

From: **Jesse Gallegos** <jgallegos@luna.edu>  
Date: Fri, Jun 21, 2019 at 8:13 AM  
Subject: College Scorecard  
To: Michael Montoya <mimontoya@luna.edu>

Thank you for your email. Luna Community College [is listed on Scorecard](#) so you may consider switching browsers if you are having trouble locating it. If you are inquiring about updating some information, note that current site data are reflective of the 2016-17 academic year and are sourced from IPEDS, NSLDS, and the Treasury Department. Historically, major updates are incorporated into Scorecard's website and internal datasets during the fall, with the next update incorporating data from 2017-18.

Thank you for your email. No action is necessary on your part, as the Scorecard data are drawn from existing federal data sources (IPEDS, NSLDS, and the Treasury Department). For more information, please see the [Documentation Report](#) and the other resources available on the [Documentation page](#).

Thank you for your email. Yes, the page for Luna Community College displays the most current, publicly available data (data as collected during the 2016-17 academic year). All other institutions also display 2016-17 data.

Please let us know if we can be of further assistance.

**College Scorecard Help Desk**

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Jesse Gallegos  
Public Relations  
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#LCCmatters

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## Exhibit S

2019-20	Registration	Fall 6 weeks	Winter 9 weeks	Spring 17 weeks
<b>Collection Opens</b>	August 7	September 4	December 11	December 11
<b>Collection Closes for Keyholders</b>	Register by August 28	October 16	February 12	April 8
<b>Collection Closes for Coordinators</b>	Register by August 28	October 30	February 26	April 22
<b>Components included</b>	Registration; Report Mapping; Institution ID; IC-Header	Institutional Characteristics; Completions; 12-month Enrollment	Student Financial Aid; Graduation Rates; 200% Graduation Rates; Admissions; Outcome Measures	Fall Enrollment; Finance; Human Resources; Academic Libraries
<b>Preliminary Data available in the IPEDS Data Center*</b>		Early summer	Early fall	Mid-fall

\* Release dates are approximate.

## Exhibit T

### SYLLABUS (SAMPLE) LUNA COMMUNITY COLLEGE

This sample includes the “minimum requirements” for all LCC Syllabi

<b>Course</b>	course title, credits, meeting times, dates, room number, method of instruction, and semester.
<b>Faculty</b>	information about the instructor including contact information – phone number and email. List time and day of office hours for full time faculty.
<b>Course Description</b>	use catalog description from 2019-2021 catalog including all pre and co-requisites
<b>Expectations of Students</b>	What do you expect from your students? For example, description of students’ responsibilities in the learning process; how you hope the students will approach the course subject/content; take responsibility for their learning; the amount of study time expected in the course (e.g. 1 hour of lecture time constitutes 2 hours of study time outside the class), and suggestions on how to succeed in the course.
<b>Course Learning Outcomes (Competencies)</b>	this section will include a list of skills or techniques students will develop from the course. This list will consist of a <u>minimum of four to six quantifiable statements</u> about what students will be able to do after completing the course.
<b>New Mexico CORE Competencies</b>	If teaching a CORE course, the State HED competencies must be stated and can be obtained from: <a href="http://www.hed.state.nm.us/uploads/files/Policy%20and%20Programs/HED%20Gen%20Ed%20Competencies-All%20Areas.pdf">http://www.hed.state.nm.us/uploads/files/Policy%20and%20Programs/HED%20Gen%20Ed%20Competencies-All%20Areas.pdf</a>
<b>Methods of Measuring Learning Outcomes (Competencies)</b>	What tools are used to measure student success based on the learning outcomes?





<b>Evaluation</b>	Indicate how the student will earn a particular grade, such as information about assignments including types of assignments, nature of exams (e.g., take home, open book, in-class) due dates, grading criteria and so forth.
<b>Course Schedule</b>	Add a tentative schedule indicating the course content that will be covered throughout the course (e.g., eight week or sixteen week schedule).
<b>Policies</b>	Include policies such as attendance, academic responsibilities, academic integrity, email, late assignments, missed exams, cell phones, etc.  Add a statement that indicates: for additional student information, refer to the 2018 Student Handbook
<b>Grading Standard</b>	Refer to the LCC 2019-2021 Catalog
<b>Textbook(s)</b>	Name of required textbooks(s) and any recommended materials. Include ISBN number(s).
<b>Important Dates</b>	List important dates such as last day to withdraw from the course, holidays, add/drop, midterm, final exam week, spring break and other important dates.
<b>ADA Statement</b>	Add a statement regarding accommodations for students with disabilities. See the Faculty Policy & Procedure Manual for additional information.
<b>Academic Integrity</b>	See the Faculty Policy & Procedure Manual for additional information.
<b>Syllabus Revisions or Changes</b>	Add a statement that indicates the syllabus is subject to change
<b>Internet Courses</b>	See the Faculty Policy & Procedure Manual for additional information.