



DISTRICT BOARD OF TRUSTEES REGULAR MEETING

December 5, 2017
Northcentral Technical College
1000 W. Campus Drive
Wausau, WI 54401
Timberwolf Conference Center
1:00 p.m.

12:15 p.m. Lunch

1:00 p.m. Call to order, compliance with Open Meetings Law (Wis. Stat. 19.81-19.88)

I. PLEDGE OF ALLEGIANCE TO THE FLAG

II. PUBLIC INPUT

A. Public Comments

III. APPROVAL OF MINUTES

A. [Approval of minutes from October 24, 2017 Board of Trustees meeting](#)

Motion: That the NTC Board approve the meeting minutes from the October 24, 2017 Board of Trustees Meeting.

Voice Vote Required to Approve

IV. ACTION ITEMS

A. [Final Modifications to the 2016 – 2017 Budget](#) – Roxanne Lutgen

Motion: That the NTC Board approve the Final Budget Modifications to the 2016 – 2017 Budget. (All modifications will be approved with one motion).

Voice Vote Required to Approve

B. [Approval of the 2016 – 2017 Comprehensive Annual Financial Report](#) – Randy Beard, Wipfli

Motion: That the NTC Board approve the 2016 – 2017 Comprehensive Annual Financial Report.

Voice Vote Required to Approve

V. CONSENT VOTING AGENDA

A. Approval of Consent Voting Agenda

1. [Receipts & Expenditures](#)
2. [Personnel Changes](#)
3. [Designation of Assistant, Associate and Deputy Directors](#)

Motion: That the NTC Board approve the Consent Voting Agenda including:

1. Receipts & Expenditures
2. Personnel Changes
3. Designation of Assistant, Associate and Deputy Directors

Roll call vote for approval

VI. INFORMATION/DISCUSSION

- A. President's Update
 - 1. ALICE Training Update – Jeannie Worden
 - 2. Legislative Updates
 - 3. Comments from Informational Report
- B. Board Development
 - 1. [DMI Presentation](#) – Roxanne Lutgen
- C. Chairperson's report
 - 1. Fall WCTC Legal Conference & 2017 WTC DBA Meeting 11/1/17 – 11/4/17 Update – Paul Proulx, Maria Volpe
 - 2. Winter WTC DBA Meeting 1/25/18 – 1/27/18 – Eau Claire, WI (CVTC)
- D. Information
 - 1. [Fiscal Strength](#) – Roxanne Lutgen
 - 2. NTC Fall 2017 Commencement is Saturday, 12/16/17– Grand Theater
 - Keynote Speaker: Tom Felch, NTC Board Chairperson
 - 3. [Advisory Meeting Minutes](#)
 - 4. [Upcoming Meetings/Events](#)
 - 5. [Good News](#)

VII. CLOSED SESSION

- A. Adjourn Board into Closed Session pursuant to Section 19.85 (1) and (f), (g) for the purpose of:
 - 1. Approval of the October 24, 2017 Closed Session Minutes
 - 2. Update on pending litigation

Motion: To Adjourn Board into Closed Session Pursuant to Section 19.85 (1) and (f), (g) for the Purpose of:

- 1. Approval of the October 24, 2017 Closed Session Minutes
- 2. Update on pending litigation.

Roll Call Vote Required

VIII. OPEN SESSION

Reconvene into Open Session to take any action deemed necessary as a result of the closed session.

IX. MEETING ADJOURN

Note: Meetings of the Northcentral Technical College District Board are held in compliance with Wisconsin's "Open Meetings Law".

Mission: Northcentral Technical College provides high-quality, learner and employer focused, educational pathways committed to enriching lives and strengthening the economy.



DISTRICT BOARD OF TRUSTEES REGULAR MEETING

Tuesday, October 24, 2017
Northcentral Technical College
Public Safety Center of Excellence
1603 Champagne St.
Merrill, WI 54452
Room PS110 and PS111

The Northcentral Technical College District Board of Trustees met on October 24, 2017 at the Wausau Campus. Chairperson Tom Felch called the meeting to order at 1:00 p.m.

Roll Call:

Douglas Faragher	X	Ruth Risley-Gray	E
Tom Felch	X	Dale Smith	X
Kristine Gilmore	X	Maria Volpe	X
Lee Lo	X	Paul Proulx	X
Charlie Paulson	E		

Compliance with Open Meeting Law

PaHnia Thao reported the meeting was being held in compliance with Open Meetings Law 19.81-19.88 of the Wisconsin Statutes.

I. PLEDGE OF ALLEGIANCE TO THE FLAG

A. Recited the Pledge of Allegiance.

II. PUBLIC COMMENTS

A. There were no public comments

III. APPROVAL OF MINUTES

A. It was moved by Paul Proulx and seconded by Douglas Faragher that the NTC Board of Trustees meeting minutes from September 19, 2017 be approved. Motion carried unanimously.

IV. ACTION ITEMS

A. Approval of Tax Levy 2017-2018

It was moved by Kristine Gilmore and seconded by Maria Volpe that the NTC District Board approves the tax mill rate of 1.26845 for fiscal year 2017-2018. Motion carried unanimously.

B. Additions: Wausau – Agriculture Center of Excellence

Rob Elliott presented to the Board about the additions to the Agriculture Center of Excellence. The power point presentation is included in the official meeting minutes.

It was moved by Lee Lo and seconded by Paul Proulx that the NTC District Board approves the additions to the Agriculture Center of Excellence at a cost not to exceed \$1,000,000 and requests the WTCS State Board to do the same. Motion carried unanimously.

V. CONSENT VOTING AGENDA

A. It was moved by Maria Volpe and seconded by Lee Lo that the NTC District Board approves the consent Voting Agenda

- New Electrical Power Distribution Technical Diploma
- Annual Purchasing List – Fiscal Year 2016-2017
- Personnel Changes
- Receipts & Expenditures

Motion carried unanimously.

Roll Call Vote Ayes: Faragher, Felch, Gilmore, Lo, Proulx, Smith, Volpe

VI. BOARD DEVELOPMENT

A. Public Safety Center of Excellence – Darren Ackley/Sara Gossfeld-Benzing

Darren Ackley, Sara Gossfeld-Benzing, and Kris Grod presented to the Board about the programs at the Public Safety Center of Excellence. The power point is included in the official meeting minutes.

Since the opening of the Public Safety Center of Excellence (PSCE) in January 2017, 350 individuals have used it. Some of the training events held at the PSCE are:

- Midwest Tactical Association – 85 Officers from around the state attended.
- Law Enforcement Training Officer – 54 Officers from around the state.
- Sponsored the Criminal Justice Club Event – 101 students from other technical colleges attended
- Wisconsin DNR Training – 68 Officers
- First Call Explosives
- Defensive Driving – CDL
- Expera – Confined Space Training

The Hmong American Center wants to partner with NTC. Sara Gossfeld-Benzing and Sarah Dillon are leading this.

NTC is looking at a Candidate Physical Agility Test (CPAT) indoor facility. It can draw students from all over the midwest and nationwide. In the first year, we hope to serve 50 students. We want to work in conjunction with the Merrill, Wausau, and Antigo fire departments. We want to attract all fire departments in the northern part of the state as well. Our return on investment is a large picture of bringing economic development into the Merrill Community. We can run new employees through the CPAT charging a test fee to generate revenue for the College. There are 8 testing stations in the CPAT. It's a pass/fail test and time limit of 10 minutes and 20 seconds. This testing in Wisconsin will be good throughout the nation. There is a 50lb vest worn throughout the tests. The 8 testing stations replicate real life experience for potential candidates for jobs. The plan is to finish the CPAT building in 2018. This will be a major project that we will bring back to the NTC Board.

Thank you NTC Board, Merrill Community Foundation, Church Mutual Insurance Company, and NTC Foundation, for your support and donations to NTC's Public Safety Center of Excellence. Thank you Kent Olson, Mike Ravn, Rich Poirier for attending the Tactical Safety Range Ribbon Cutting and the NTC Board Meeting.

VII. INFORMATION/DISCUSSION

A. President's Update

1. K-16 Annual Report Update (Handout) – Sarah Dillon

- Sarah Dillon presented to the Board the highlights of the K-16 Annual Report. The handout is included in the official meeting minutes. NTC achieved over 30% enrollment goal.
- For the 2016-17 school year, NTC received a total of \$913,062 in grant funding. 22% of the grant dollars went back to the participating high schools. As of 10/25/2017 we have over 250 applications from students for next fall with over 30 schools represented. The Merrill School District received about 1/3 of our Youth Apprenticeship Grant funds. Marla Konkol has grown the program significantly. Thank you Marla, for your hard work and dedication.
- Dual Credit saves dollars for our students. The 2018-19 NTC Capital Budget will have a line item of \$75k for technology. Our K-12 do not have those funds, so we want to be a supplier.
- High school students who are in the NTC Academies have a higher chance of enrolling to NTC. 42% of Pathways Academy Graduates enrolled at NTC. We have over 500 students in Course Options courses, and 44% of the students enroll directly to NTC.
- There were 10 high school students who participated in the Branch Academy.
- Timberwolf Suites will provide student housing close to the NTC campus, and it will be a huge game changer for NTC.

2. Continuing Education Facility Proposal – Rob Elliott

- Brad Gast shared with the Board about new upcoming continuing education events. NTC contracts, FTEs, courses, and new products/new offerings are on track this year. By December we will have served 3,000 people. If we continue to increase our productivity, we can help bring in economic development to the NTC district.
- Rob proposed to the Board about the Continuing Education Facility renovation. The power point presentation is included in the official meeting minutes. The Center for Health Sciences (CHS) room 1004, will be leveled out to create more room to hold continuing education events. In total it will fit approximately 394 people. In a double square capacity, it will still fit 394 people. For job fair style, it will fit 104 tables for vendors. CHS 1005 can be turned into a kitchen area. It is in the current Capital Budget to do this renovation. We're estimating \$600,000 for this project. We cannot start until May 2018. NTC Board says to go ahead and move forward to continue exploring this project.

3. Comments from Informational Report

- Lori Weyers and Vicki Jeppesen presented at the U.S. Department of Labor's Round 4 TAACCCT Grant convening event in Washington D.C. regarding our successful process of leading the INTERFACE Consortium.
- Congratulations J&D Tube Benders on winning the 2017 Manufacturing Excellence Award.
- We met with Colleen Timm, Antigo Superintendent.

- Lori met with Senator Jerry Petrowski on merger between the two and four-year UW Systems. The 4 year universities will lead the 2 year colleges. NTC will be poised and ready to take on anything that is needed.
- NTC hosted the K-12 Administrators Breakfast. Thank you, Kristine Gilmore for attending this event and for your support.
- NTC held a neighborhood meeting and it went well. We addressed smoking concerns. We will bring back to the board how to address concerns.
- STEM Center completion date is mid-December and will be moving in January 2018
- NTC hosted a meeting with National Science Foundation and the meeting went well. It is a 3 year grant and it is over a million dollars.
- The Higher Learning Commission (HLC) came to visit NTC Phillips Campus. Thank you Shanna Hackel for doing a great job during the visit. Thank you to Beth Ellie, Shannon Livingston, and Sarah Dillon for your leadership on this. HLC will be back to visit our Diesel building.

B. Chairperson's Report

1. ACCT Leadership Congress Update – September 25 – 28, 2017 –Las Vegas, NV – Maria Volpe, Paul Proulx, Katie Felch, Chris Severson
 - Paul Proulx updated the Board that the K-12 Presentation was on the last day of the ACCT conference, but there were still about 33 people who attended the session. We had a good topic and good presenters. Maria Volpe added that Chris Severson and Jeannie Worden did a wonderful job presenting about the Branch Academy. Attendees were asking about the collaboration for the Branch Academy. Morna was proud of NTC representing Wisconsin. Thank you to Maria and Paul for attending this conference with NTC.
2. WTC District Boards Association – November 1 – 3, 2017 – Pewaukee, WI (WCTC). Technical Education Champion Award – Greenheck
 - Friday, November 3rd at 11:30 a.m. during the luncheon, the TECh Award will be presented to Greenheck. Please attend if you are able to.
3. ACCT National Legislative Summit – February 11 – 14, 2018 – Washington D.C.
 - If any board members are interested in attending, please let PaHnia know.
4. Other Comments:
 - Chairperson Felch commented that he is proud of NTC and the work that they do.
 - Thank you Paul Proulx and Sara Gossfeld-Benzing for speaking to the media about the Tactical Safety Range Ribbon Cutting.
 - NTC Fall Commencement is Saturday, December 16. Please let PaHnia know if you can attend.
5. Information
 1. Upcoming Meetings/Events – Next meeting, December 5th.
 2. Good News

VIII.CLOSED SESSION 3:00 pm

- A. It was moved by Dale Smith and seconded by Paul Proulx with unanimous approval to adjourn Board into Closed Session Pursuant to Wisconsin Statutes Section 19.85 (1) (f), and (g) for the purpose:

- Approval of the September 19, 2017 Closed Session Minutes
- Update regarding pending litigation

Roll call: Faragher, Felch, Gilmore, Lo, Proulx, Smith, Volpe

IX. OPEN SESSION (Immediately following the above Closed Session)

- A. It was moved by Kristine Gilmore and seconded by Maria Volpe with unanimous approval to reconvene into Open Session to take any action deemed necessary as a result of the closed session.

X. MEETING ADJOURN

By consensus the meeting adjourned at 2:37 p.m.

Respectfully submitted,

Maria Volpe, Secretary/Treasurer
Northcentral Technical College District Board of Trustees

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**NORTHCENTRAL TECHNICAL COLLEGE
DISTRICT BOARD OF TRUSTEES
TOPIC SUMMARY SHEET**

MEETING DATE: December 5, 2017

TOPIC: Final Modifications to the 2016-2017 Budget

POLICY 1.3 – Budgeting – Budgeting any fiscal year or the remaining part of any fiscal year shall not deviate materially from Board Ends priorities, risk fiscal jeopardy, or fail to be derived from a multi-year plan.

INTERPRETATION: To avoid *material deviation* NTC will follow Wisconsin statute, 65.90 (5) (a) (b), which states that the formal budget...”may not be changed unless authorized by a vote of two-thirds of the entire membership of the governing body of the municipality.”

DATA/RESULTS: The attached resolutions authorize modifications to the budget in accordance with Wisconsin Statute 65.90. As a normal course of business, routine transfers are made to the budget during the year within board parameters. These are the final modifications for the 2016-2017 budget.

A brief explanation of the purpose of each fund and budget transfer explanations for the attached seven funds are listed at the bottom of each resolution. The attached budget modifications are immaterial for the funds within NTC’s \$100 million budget.

AGENDA CATEGORY:

Voting Agenda

PROPOSED MOTION:

Board approval of the attached motions.

CERTIFICATION OF ACCURACY: I, your CEO, certify that the information contained in this report is true as of this date.

Signed: Lori A. Weyers

Dated: November 30, 2017

Proposed for Board Action
December 5, 2017

GENERAL FUND
BUDGET TRANSFER RESOLUTION
2016-2017 Budget

WHEREAS, the Northcentral Technical College District general fund total resources are \$494,997 greater than budgeted for the fiscal year 2016-2017, and

WHEREAS, total uses in the District's general fund are \$494,997 greater than budgeted for fiscal year 2016-2017,

THEREFORE, BE IT RESOLVED that the following budget transfers be made in accordance with Wisconsin State Statute, Chapter 65.90(5) (a) (b).

NOTE: The General Fund accounts for all financial activities except those required to be accounted for in another fund.

**Northcentral Technical College
General Fund
Budget Transfer Resolution
2016-2017 Budget**

<u>RESOURCES</u>	2016-2017 <u>Budget</u>	Recommended 2016-2017 Adjusted <u>Budget</u>	<u>Difference</u>
Revenues:			
Local Government	\$8,665,544	\$8,611,191	(\$54,353)
State	18,836,356	19,370,644	534,288
Program Fees	8,500,000	8,562,597	62,597
Material Fees	475,000	482,381	7,381
Other Student Fees	450,000	466,324	16,324
Institutional	550,000	480,760	(69,240)
Federal	12,000	10,000	(2,000)
Total Revenues	<u>37,488,900</u>	<u>37,983,897</u>	<u>494,997</u>
Transfers from Reserves and Designated Fund Balances:*			
Designated for Operations	0	0	0
Designated for Post-Employment Benefits	0	0	0
Designated for State Aid Fluctuations	0	0	0
Designated for Subsequent Year	0	0	0
Designated for Subsequent Years	0	0	0
Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Other Funding Sources:			
Interfund Transfers In	26,663	26,663	0
Total Transfers	<u>26,663</u>	<u>26,663</u>	<u>0</u>
Total Resources	<u>\$37,515,563</u>	<u>\$38,010,560</u>	<u>\$494,997</u>
<u>USES</u>			
Expenditures:			
Instructional	\$20,743,000	\$20,609,637	(\$133,363)
Instructional Resources	1,498,000	1,453,226	(44,774)
Student Services	2,318,000	2,325,862	7,862
General Institutional	8,391,000	8,226,180	(164,820)
Physical Plant	3,785,000	3,545,526	(239,474)
Public Service	0	0	0
Total Expenditures	<u>36,735,000</u>	<u>36,160,431</u>	<u>(574,569)</u>
Transfer to Reserves and Designated Fund Balances:*			
Designated for Operations	846,085	119,183	(726,902)
Designated for Post-Employment Benefits	0	98,976	98,976
Designated for State Aid Fluctuations	(81,522)	(28,030)	53,492
Designated for Subsequent Year	0	0	0
Designated for Subsequent Years	0	0	0
	<u>764,563</u>	<u>190,129</u>	<u>(574,434)</u>
Interfund Transfers Out	16,000	1,660,000	1,644,000
	<u>16,000</u>	<u>1,660,000</u>	<u>1,644,000</u>
Total Uses	<u>\$37,515,563</u>	<u>\$38,010,560</u>	<u>\$494,997</u>

*Represents increase or decrease to designated balance.

Proposed for Board Action
December 5, 2017

SPECIAL REVENUE FUND - OPERATIONAL
BUDGET TRANSFER RESOLUTION
2016-2017 Budget

WHEREAS, the Northcentral Technical College District special revenue fund - operational total resources are \$1,604,651 greater than budgeted for the fiscal year 2016-2017, and

WHEREAS, total uses in the District's special revenue fund - operational are \$1,604,651 greater than budgeted for fiscal year 2016-2017,

THEREFORE, BE IT RESOLVED that the following budget transfers be made in accordance with Wisconsin State Statute, Chapter 65.90(5) (a) (b).

NOTE: The Special Revenue Fund accounts for proceeds and related activity of revenue sources that are legally restricted to specific purposes and cannot be moved between funds. This fund typically fluctuates from year to year based upon grant activity and the timing of grant awards. For example, this fund includes State Grants, Blue Print Grants, and Carl D. Perkins Career and Technical Improvement Act Grants. Also included in this fund are business and industry contracts.

A unique trait of this fund is that expenditures drive revenue. Services are performed and then NTC is reimbursed by the granting agency. Budgeting is based on historical data with estimates for new year growth.

**Northcentral Technical College
Special Revenue Fund - Operational
Budget Transfer Resolution
2016-2017 Budget**

<u>RESOURCES</u>	<u>2016-2017 Budget</u>	<u>Recommended 2016-2017 Adjusted Budget</u>	<u>Difference</u>
Revenues:			
Local Government	\$1,100,000	\$1,100,000	\$0
State	2,845,000	2,845,638	638
Program Fees	1,320,000	1,338,909	18,909
Material Fees	93,000	93,568	568
Other Student Fees	389,717	451,074	61,357
Institutional	2,998,388	3,256,441	258,053
Federal	2,289,978	2,761,021	471,043
Total Revenues	<u>11,036,083</u>	<u>11,846,651</u>	<u>810,568</u>
Other Sources			
Interfund Transfers In	<u>0</u>	<u>994,000</u>	<u>994,000</u>
Total Other Sources	<u>0</u>	<u>994,000</u>	<u>994,000</u>
Transfers from Reserves and Designated Fund Balances:*			
Designated for Operations	199,917	0	(199,917)
Designated for Subsequent Year	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers	<u>199,917</u>	<u>0</u>	<u>(199,917)</u>
Total Resources	<u>\$11,236,000</u>	<u>\$12,840,651</u>	<u>\$1,604,651</u>
 <u>USES</u>			
Expenditures:			
Instructional	\$8,340,000	\$9,109,006	\$769,006
Instructional Resources	105,000	105,790	790
Student Services	1,330,000	1,457,016	127,016
General Institutional	1,390,000	1,610,486	220,486
Physical Plant	71,000	65,267	(5,733)
Public Service	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>11,236,000</u>	<u>12,347,565</u>	<u>1,111,565</u>
Transfers to Reserves and Designated Fund balances:*			
Designated for Operations	<u>0</u>	<u>493,086</u>	<u>493,086</u>
Total Transfers	<u>0</u>	<u>493,086</u>	<u>493,086</u>
Other Uses			
Interfund Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Uses	<u>0</u>	<u>0</u>	<u>0</u>
Total Uses	<u>\$11,236,000</u>	<u>\$12,840,651</u>	<u>\$1,604,651</u>

*Represents increase or decrease to designated balance.

Proposed for Board Action
December 5, 2017

SPECIAL REVENUE FUND - NON-AIDABLE
BUDGET TRANSFER RESOLUTION
2016-2017 Budget

WHEREAS, the Northcentral Technical College District special revenue fund - non-aidable total resources are (\$912,767) less than budgeted for the fiscal year 2016-2017, and

WHEREAS, total uses in the District's special revenue fund - non-aidable are (\$912,767) less than budgeted for fiscal year 2016-2017,

THEREFORE, BE IT RESOLVED that the following budget transfers be made in accordance with Wisconsin State Statute, Chapter 65.90(5) (a) (b).

NOTE: The Special Revenue Fund - Non-Aidable accounts for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, or other governmental units. This fund primarily consists of Financial Aid and Student Organization activity. This fund also includes Community Area Network (CAN) agency activity as a public service. Federal financial aid flowing through this fund was less than projected during fiscal year 2017.

**Northcentral Technical College
Special Revenue Fund - Non-Aidable
Budget Transfer Resolution
2016-2017 Budget**

<u>RESOURCES</u>	2016-2017 <u>Budget</u>	Recommended 2016-2017 <u>Adjusted Budget</u>	<u>Difference</u>
Revenues:			
Local Government	\$200,000	\$229,012	\$29,012
State Aids	1,269,500	1,209,974	(59,526)
Other Student Fees	875,000	878,639	3,639
Institutional	180,000	228,581	48,581
Federal	13,755,990	12,915,539	(840,451)
Total Revenues	<u>16,280,490</u>	<u>15,461,745</u>	<u>(818,745)</u>
Transfers from Reserves and Designated Fund Balances:*			
Reserve for Student Organizations	<u>99,597</u>	<u>5,575</u>	<u>(94,022)</u>
Total Transfers	99,597	5,575	(94,022)
Other Funding Sources:			
Interfund Transfers In	<u>16,000</u>	<u>16,000</u>	<u>0</u>
Total Transfers	16,000	16,000	0
Total Resources	<u><u>\$16,396,087</u></u>	<u><u>\$15,483,320</u></u>	<u><u>(\$912,767)</u></u>
 <u>USES</u>			
Expenditures:			
Instructional	\$0	\$53	\$53
Student Services	16,291,087	15,419,894	(871,193)
General Institutional	0	0	0
Public Service	<u>105,000</u>	<u>63,373</u>	<u>(41,627)</u>
Total Expenditures	16,396,087	15,483,320	(912,767)
Transfer to Reserves and Designated Fund Balances:*			
Reserve for Student Organizations	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers	0	0	0
Other Uses:			
Interfund Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0
Total Uses	<u><u>\$16,396,087</u></u>	<u><u>\$15,483,320</u></u>	<u><u>(\$912,767)</u></u>

*Represents increase or decrease to designated balance.

Proposed for Board Action
December 5, 2017

CAPITAL PROJECTS FUND
BUDGET TRANSFER RESOLUTION
2016-2017 Budget

WHEREAS, the Northcentral Technical College District capital projects fund total resources are (\$14,746) less than budgeted for the fiscal year 2016-2017, and

WHEREAS, total uses in the District's capital projects fund are (\$14,746) less than budgeted for fiscal year 2016-2017,

THEREFORE, BE IT RESOLVED that the following budget transfers be made in accordance with Wisconsin State Statute, Chapter 65.90(5) (a) (b).

NOTE: The Capital Projects Fund accounts for resources and related financial expenditures for the acquisition, equipping, and improvement of sites.

**Northcentral Technical College
Capital Projects Fund
Budget Transfer Resolution
2016-2017 Budget**

<u>RESOURCES</u>	2016-2017 <u>Budget</u>	Recommended 2016-2017 Adjusted <u>Budget</u>	<u>Difference</u>
Revenues:			
Local Government	\$0	\$0	\$0
State	384,658	382,792	(1,866)
Institutional	710,343	819,250	108,907
Federal	18,742	15,382	(3,360)
Total Revenues	<u>1,113,743</u>	<u>1,217,424</u>	<u>103,681</u>
Transfers from Reserves and Designated Fund Balances:*			
Reserve for Capital Projects	1,194,942	426,515	(768,427)
Total Transfers	<u>1,194,942</u>	<u>426,515</u>	<u>(768,427)</u>
Other Funding Sources:			
Proceeds from Debt	10,700,000	10,700,000	0
Interfund Transfers In	0	650,000	650,000
Total Other Funding Sources	<u>10,700,000</u>	<u>11,350,000</u>	<u>650,000</u>
Total Resources	<u>\$13,008,685</u>	<u>\$12,993,939</u>	<u>(\$14,746)</u>
 <u>USES</u>			
Expenditures:			
Instructional	\$2,418,926	\$2,387,448	(\$31,478)
Instructional Resources	1,184,129	1,219,400	35,271
Student Services	12,000	11,954	(46)
General Institutional	2,781,311	2,893,595	112,284
Physical Plant	6,612,319	6,481,542	(130,777)
Public Service	0	0	0
Total Expenditures	<u>13,008,685</u>	<u>12,993,939</u>	<u>(14,746)</u>
Transfer to Reserves and Designated Fund Balances:*			
Reserve for Capital Projects	0	0	0
Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Other Uses:			
Interfund Transfers Out	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Uses	<u>\$13,008,685</u>	<u>\$12,993,939</u>	<u>(\$14,746)</u>

*Represents increase or decrease to designated balance.

Proposed for Board Action
December 5, 2017

DEBT SERVICE FUND
BUDGET TRANSFER RESOLUTION
2016-2017 Budget

WHEREAS, the Northcentral Technical College District debt service fund total resources are \$143,523 greater than budgeted for the fiscal year 2016-2017, and

WHEREAS, total uses in the District's debt service fund are \$143,523 greater than budgeted for fiscal year 2016-2017,

THEREFORE, BE IT RESOLVED that the following budget transfers be made in accordance with Wisconsin State Statute, Chapter 65.90(5) (a) (b).

NOTE: The Debt Service Fund accumulates resources for, and reflects payment of general long term debt and long term lease purchases.

**Northcentral Technical College
Debt Service Fund
Budget Transfer Resolution
2016-2017 Budget**

<u>RESOURCES</u>	2016-2017 <u>Budget</u>	Recommended 2016-2017 Adjusted <u>Budget</u>	<u>Difference</u>
Revenues:			
Local Government	\$9,762,150	\$11,848,170	\$2,086,020
Revenue Recognized from Prior Year Levy	\$2,075,337	\$0	(\$2,075,337)
Institutional	20,000	29,403	9,403
Total Revenues	<u>11,857,487</u>	<u>11,877,573</u>	<u>20,086</u>
Transfers from Reserves and Designated Fund Balances:*			
Reserve for Debt Service	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers	0	0	0
Other Funding Sources:			
Premium on Long-Term Debt	197,000	320,437	123,437
Interfund Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers	197,000	320,437	123,437
Total Resources	<u><u>\$12,054,487</u></u>	<u><u>\$12,198,010</u></u>	<u><u>\$143,523</u></u>
<u>USES</u>			
Expenditures:			
Physical Plant	<u>\$11,731,300</u>	<u>\$11,717,492</u>	<u>(\$13,808)</u>
Total Expenditures	11,731,300	11,717,492	(13,808)
Transfer to Reserves and Designated Fund Balances:*			
Reserve for Debt Service	<u>323,187</u>	<u>480,518</u>	<u>157,331</u>
Total Transfers	323,187	480,518	157,331
Designated Fund Balance for Subsequent Year			
	<u>0</u>	<u>0</u>	<u>0</u>
Total Designated Fund Balance	0	0	0
Total Uses	<u><u>\$12,054,487</u></u>	<u><u>\$12,198,010</u></u>	<u><u>\$143,523</u></u>

*Represents increase or decrease to designated balance.

Proposed for Board Action
December 5, 2017

ENTERPRISE FUND
BUDGET TRANSFER RESOLUTION
2016-2017 Budget

WHEREAS, the Northcentral Technical College District enterprise fund total resources are (\$370,550) less than budgeted for the fiscal year 2016-2017, and

WHEREAS, total uses in the District's enterprise fund are (\$370,550) less than budgeted for fiscal year 2016-2017,

THEREFORE, BE IT RESOLVED that the following budget transfers be made in accordance with Wisconsin State Statute, Chapter 65.90(5) (a) (b).

NOTE: The Enterprise Fund accounts for costs of providing goods or services financed primarily through user fees.

This fund includes activities such as: Agriculture Center of Excellence, auto mechanics, campus store, food service, and the dental clinic.

**Northcentral Technical College
Enterprise Fund
Budget Transfer Resolution
2016-2017 Budget**

<u>RESOURCES</u>	2016-2017 <u>Budget</u>	Recommended 2016-2017 Adjusted <u>Budget</u>	<u>Difference</u>
Revenues:			
Local Government	\$0	\$40,143	\$40,143
Institutional	2,900,000	2,691,845	(208,155)
Federal	0	259	259
Total Revenues	<u>2,900,000</u>	<u>2,732,247</u>	<u>(167,753)</u>
Transfers from Reserves and Designated Fund Balances:*			
Retained Earnings	<u>304,663</u>	<u>101,866</u>	<u>(202,797)</u>
Total Transfers	304,663	101,866	(202,797)
Total Resources	<u><u>\$3,204,663</u></u>	<u><u>\$2,834,113</u></u>	<u><u>(\$370,550)</u></u>
 <u>USES</u>			
Expenditures:			
Auxiliary Services	<u>\$3,178,000</u>	<u>\$2,807,450</u>	<u>(\$370,550)</u>
Total Expenditures	3,178,000	2,807,450	(370,550)
Transfer to Reserves and Designated Fund Balances:*			
Retained Earnings	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers	0	0	0
Other Funding Uses:			
Interfund Transfers Out	<u>26,663</u>	<u>26,663</u>	<u>0</u>
Total Transfers	26,663	26,663	0
Total Uses	<u><u>\$3,204,663</u></u>	<u><u>\$2,834,113</u></u>	<u><u>(\$370,550)</u></u>

*Represents increase or decrease to designated balance.

Proposed for Board Action
December 5, 2017

INTERNAL SERVICE FUND
BUDGET TRANSFER RESOLUTION
2016-2017 Budget

WHEREAS, the Northcentral Technical College District internal service fund total resources are \$42,035 greater than budgeted for the fiscal year 2016-2017, and

WHEREAS, total uses in the District's internal service fund are \$42,035 greater than budgeted for fiscal year 2016-2017,

THEREFORE, BE IT RESOLVED that the following budget transfers be made in accordance with Wisconsin State Statute, Chapter 65.90(5) (a) (b).

NOTE: The Internal Service Fund accounts for financial activities of goods and services provided by one department to other departments of the district or government units on a cost-reimbursement basis. This fund includes: printing and duplicating, motor pool, and self-funded health, dental, and vision insurance.

Self funded health insurance activity accounts for the bulk of the activity in this fund.

**Northcentral Technical College
Internal Service Fund
Budget Transfer Resolution
2016-2017 Budget**

<u>RESOURCES</u>	2016-2017 <u>Budget</u>	Recommended 2016-2017 Adjusted <u>Budget</u>	<u>Difference</u>
Revenues:			
Institutional	\$7,128,000	\$7,170,035	\$42,035
Total Revenues	<u>7,128,000</u>	<u>7,170,035</u>	<u>42,035</u>
Transfers from Reserves and Designated Fund Balances:*			
Retained Earnings	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Interfund Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>
Total Resources	<u><u>\$7,128,000</u></u>	<u><u>\$7,170,035</u></u>	<u><u>\$42,035</u></u>
 <u>USES</u>			
Expenditures:			
Auxiliary Services	\$7,049,000	\$6,927,807	(\$121,193)
Total Expenditures	<u>7,049,000</u>	<u>6,927,807</u>	<u>(121,193)</u>
Transfer to Reserves and Designated Fund Balances:*			
Retained Earnings	<u>79,000</u>	<u>242,228</u>	<u>163,228</u>
Total Transfers	<u>79,000</u>	<u>242,228</u>	<u>163,228</u>
Interfund Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>
Total Uses	<u><u>\$7,128,000</u></u>	<u><u>\$7,170,035</u></u>	<u><u>\$42,035</u></u>

*Represents increase or decrease to designated balance.



**YEARS ENDED
JUNE 30, 2017 & 2016**

Northcentral Technical College District

Comprehensive Annual Financial Report

Years Ended June 30, 2017 and 2016

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Northcentral Technical College District

Comprehensive Annual Financial Report

Years Ended June 30, 2017 and 2016

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INTRODUCTORY SECTION

December 5, 2017

To the Citizens, Board of Directors, and College Community of the Northcentral Technical College District:

The Comprehensive Annual Financial Report (CAFR) for Northcentral Technical College District ("NTC" or the "College") for the fiscal year ended June 30, 2017, is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the College. The presented data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the College. All disclosures necessary to enable the reader to gain an understanding of NTC's financial activities have been included.

State law requires the College publish a complete set of audited financial statements within six months of the close of each fiscal year. This report is published to fulfill that requirement for the fiscal year ended June 30, 2017. In addition to meeting legal reporting requirements, this report is intended to present a comprehensive summary of the significant financial data of the College in a readable format to meet the varying needs of the District's citizens, taxpayers, students, employees, financial institutions, intergovernmental agencies, and Wisconsin Technical College System.

NTC is required to undergo an annual single audit in accordance with the provisions of the Single Audit Act of 1984 and the Single Audit Act Amendments of 1996, the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the State of Wisconsin Department of Administration publication, *State Single Audit Guidelines*. Information related to the requirements and compliance with this single audit can be found in the single audit section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Vision, Mission, Community Benefit Statements, and Core Beliefs/Values

Vision

Building futures as your college of choice, one learner, one employer, and one community at a time.

Mission

Northcentral Technical College provides high-quality, learner and employer focused, educational pathways committed to enriching lives and strengthening the economy.

Community Benefit Statements

Northcentral Technical College benefits communities throughout its District.

1. Learners have the knowledge and skills essential to obtain, maintain, or advance in employment and higher education.
2. Employers have an available and skilled workforce.
3. Communities have the capacity to foster domestic and global economic growth.

Core Beliefs/Values

These guiding principles and values are inherent at Northcentral Technical College.

Learner Focus

We believe in and promote an engaging life-long learning environment that supports learners as they realize their educational and career goals.

Continuous Improvement

We believe in and promote the continuous improvement of learning, support systems and processes to meet learner, employer and community needs.

Ingenuity

We believe in and promote a learning environment that fosters innovation and entrepreneurship.

Access

We believe in and promote flexible educational opportunities to serve all learning communities.

Service to Community

We believe in and promote service to our communities through leadership, collaboration and volunteerism.

Diversity

We believe in and promote an inclusive environment that celebrates, embraces and respects individual differences.

Culture of Professionalism

We believe in and promote a culture of knowledgeable, forward-thinking, accountable, caring, and collaborative employees who act with integrity and respect.

Advocacy

We believe in and promote the success of our learners, employers, and communities.

Profile of the NTC District

NTC is a customer-focused, accessible provider of innovative lifelong learning that builds a globally competitive workforce. The College's 5,900 square mile, 10-county district includes six convenient campus locations in Wausau, Antigo, Medford, Phillips, Spencer, and Wittenberg, as well as a Public Safety Center of Excellence in Merrill, a Wood Technology Center of Excellence in Antigo and an Agriculture Center of Excellence just north of the Wausau Campus in the Village of Maine. The Wausau Campus also features a Center for Health Sciences, Center for Business & Industry, Information Technology & Entrepreneurial Center (iTEC), Advanced Manufacturing and Engineering Center of Excellence, and a Center for Geriatric Education.

The College currently offers over 190 associate degree programs, technical diplomas, and short-term certificate options, with many credits transferring to Wisconsin's four-year public and private colleges, creating a seamless path for lifelong learning. Through a variety of flexible course options (www.ntc.edu/flex), NTC is providing an additional opportunity for learners to receive a degree or certification through flexible learning opportunities including late starts, Virtual College, and Winterim courses. Additional services include programming in English Language Learning, Adult Basic Education, and HSED/GED, as well as an Academic Resource Center and College Prep Center.

NTC is also closely connected to the local business community through the training and development of incumbent workers. The College's Business & Industry team works with local businesses to offer customized training, technical assistance, and professional development opportunities. NTC's Continuing Education team provides educational offerings designed to help individuals gain needed education for career advancement or change, meet professional certification and licensing requirements, and develop new skills to be successful in today's competitive workforce.

Economic Condition

Local Economy

Much of north central Wisconsin is in alignment with the overall statewide unemployment rate, which is lower than the national unemployment rate. For August 2017, four counties in the NTC District - Langlade, Lincoln, Menominee, and Price - are experiencing unemployment rates at or above the state rate. Menominee County is experiencing the highest rate in the state at 7.5 percent.

State Economy

As the need for skilled workers grows, especially in a climate of low unemployment, there will continue to be a demand for the educational services provided by NTC. The College continues to implement cost-saving measures to mitigate the state budget impact on student enrollments and services provided by the College to students and businesses within the District. Declining state aids underscore the importance of prudent fiscal management and long-term planning at NTC.

Financial Policies

Northcentral Technical College is committed to the development of sound management systems and effective internal controls. Significant efforts are made to employ qualified personnel. Similarly, systems are conscientiously developed to provide appropriate levels of supervision and segregation of duties.

Internal Controls

Management of the College is responsible for establishing and maintaining an internal control structure designed to ensure the assets of the government are protected from loss, theft, or misuse, and to ensure the reliability of financial and accounting records to allow for the preparation of financial statements in accordance with accounting principles generally accepted in the United States. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

In addition, as a recipient of state and federal financial assistance, the College is responsible for maintaining an adequate internal control structure to ensure compliance with applicable laws and regulations related to those programs.

We believe the College's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Long-Term Financial Planning and Budgeting

Five-year budget projections are maintained on an ongoing basis for both the operating budget and the capital budget. These projections forecast future revenues, expenditures, borrowing, and fund balance levels to monitor compliance with the District Board policies and guidelines.

The College's annual budget is prepared in accordance with the requirements of the Wisconsin Technical College System Board. The annual planning and budgeting process is an integrated collaborative effort with direction from the District Board and involvement across all levels of the College. The District Board is required to adopt a final budget by no later than the close of the fiscal year. This annual budget serves as the foundation of NTC's financial planning and control. The budget is prepared by fund, function, and department.

Budgetary responsibility is decentralized to leaders of various cost centers. Review of budgets and budgeted activities are performed by the administration and the District Board. Starting in November and ending in May, NTC leaders prepare, present, and modify budget plans for the coming year. Between February and May, the District Board reviews budget plans to ensure consistency with NTC's mission, vision, and strategic planning process. In May and June, respectively, the District Board approves the budget for a public hearing, and a public hearing is conducted. Before June 30, the District Board adopts the budget for the succeeding year in accordance with State Statutes. When the District Board adopts the budget, it establishes the proposed dollar amount of the operational and debt service tax levy, not the final mill rates. Actual valuation figures are not available until October, at which time operational and debt service mill rates are established.

As demonstrated by the statements and schedules included in the financial section of this report, the College continues to meet its responsibility for sound financial management.

Independent Audit

Wipfli LLP, Certified Public Accountants, has issued an unmodified (“clean”) opinion on Northcentral Technical College District’s financial statements for the year ended June 30, 2017. The independent auditor’s report is located at the front of the financial section of this report. The auditors’ reports that relate specifically to the single audit are included in the single audit section.

Excellence in Financial Reporting

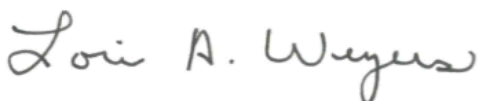
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Northcentral Technical College for its comprehensive annual financial report for the fiscal year ended June 30, 2016. This was the 21st consecutive year that NTC has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both accounting principles generally accepted in the United States and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report continues to meet the Certificate of Achievement Program’s requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgment

The timely preparation of this report was accomplished through the cooperative and concerted efforts of the Financial Services and Marketing and Public Relations offices of Northcentral Technical College and with the professional services of the District’s independent audit firm of Wipfli LLP. We express our appreciation to our dedicated staff for their many long hours in the preparation of this report. In addition, we convey our appreciation to the District Board for their interest and support in planning and conducting the financial operations of the District in a responsible and progressive manner.

Respectfully submitted,



Dr. Lori A. Weyers
President



Roxanne Lutgen, CPA, CISA, MBA
Vice President, Finance and
Chief Financial Officer

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT

Wausau, Wisconsin

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2017

MEMBERS OF THE BOARD



Tom Felch
Chairperson



Paul Proulx
Vice Chairperson



Maria Volpe
Secretary/Treasurer



Doug Faragher
Member



Lee Lo
Member



Kristine Gilmore
Member



Ruth Risley-Gray
Member



Dale Smith
Member



Charlie Paulson
Member

Executive Leadership Team

Dr. Lori A. Weyers, President; Dr. Jeannie Worden, Executive Vice President; Dr. Vicki Jeppesen, Vice President of College Advancement; Darren Ackley, Vice President for Learning; Roxanne Lutgen, Vice President of Finance and Chief Financial Officer; Vacant, Associate Vice President of Human Resources; Dr. Chet Strebe, Associate Vice President of Information Technology and Chief Information Officer; Rob Elliott, Associate Vice President of Facilities Management; Katie Felch, Associate Vice President of Marketing, Public Relations, and Legislative Advocacy.

Report Prepared By

Roxanne Lutgen, MBA, CPA, CISA, CGMA, Vice President of Finance and Chief Financial Officer
Stefanie Ganser, Controller
Sara Melk, College Advancement Accountant

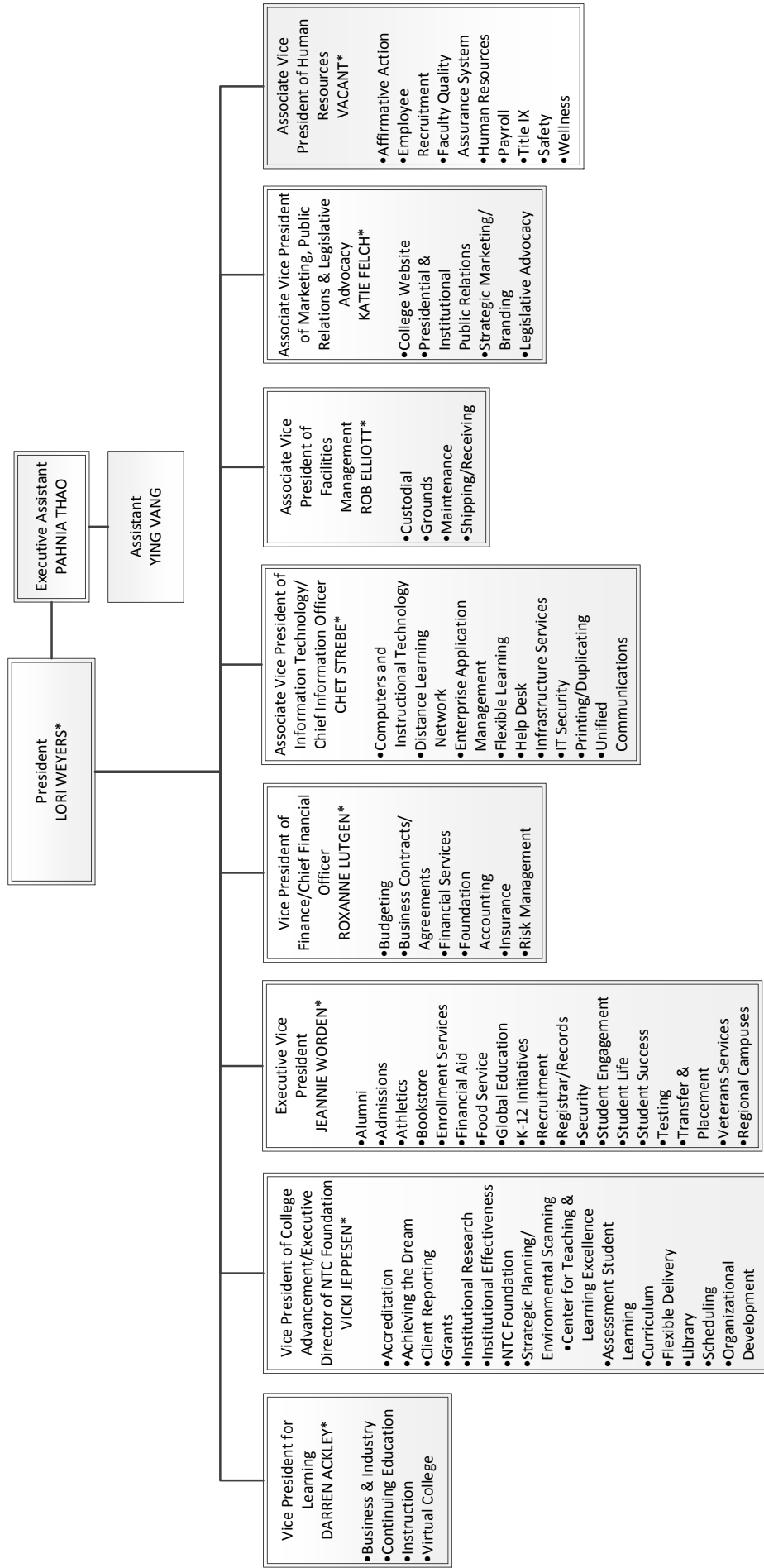
**Northcentral Technical College District
Board Members**

June 30, 2017

<u>Board Member</u>	<u>Member Category</u>	<u>Term Expires</u>	<u>Employer</u>
Tom Felch <i>Chairperson</i>	Employer Member	6/30/20	President, J&D Tube Benders, Inc.
Paul Proulx <i>Vice Chairperson</i>	Employer Member	6/30/20	Owner, Proulx's Professional Services
Maria Volpe <i>Secretary/Treasurer</i>	Employee Member	6/30/20	Corporate Trainer, Church Mutual Insurance Company
Douglas Faragher	Employee Member	6/30/20	President, Amron "A Division of AMTEC Corp."
Lee Lo	Additional Member	6/30/19	Administrator and Owner, Compassion Personal Home Care
Dr. Kristine Gilmore	School District Administrator	6/30/18	Superintendent, D.C. Everest Area School District
Ruth Risley-Gray	Employer Member	6/30/18	SVP - System CNO, Aspirus
Dale Smith	Employee Member	6/30/18	Delivery Coordinator, Menard's Inc.
Charlie Paulson	Additional Member	6/30/20	VP of Commercial Lending, Nicolet National Bank

Note: The current NTC Board is composed of nine (9) members, all of who are District residents. The membership consists of four (4) Employer members; two (2) Employee members; two (2) Additional members; and one (1) School District Administrator. An appointment committee, consisting of the chair of each of the ten (10) counties wholly or partly in the District, makes the board member appointments. Members of the board take office on July 1 and serve staggered three-year terms.
Section 30.08, Wis. Stats.

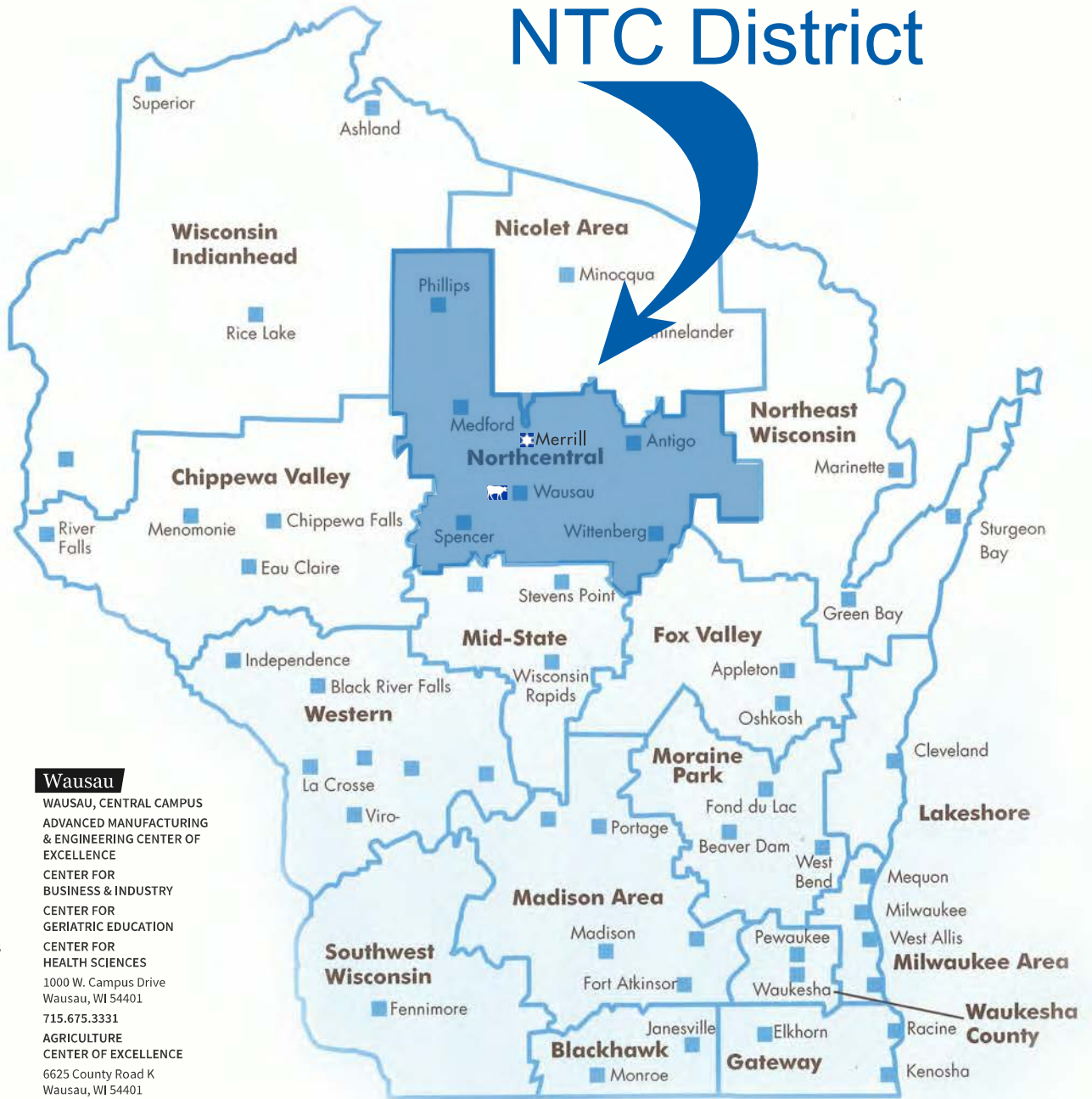
NORTHCENTRAL TECHNICAL COLLEGE ORGANIZATIONAL CHART



* The President's Executive Leadership Team (ELT)
10/30/2017



NTC District



Antigo

ANTIGO, EAST CAMPUS
WOOD TECHNOLOGY
CENTER OF EXCELLENCE
312 Forrest Avenue
Antigo, WI 54409
715.623.7601

Medford

MEDFORD, WEST CAMPUS
1001 Progressive Avenue
Medford, WI 54451
715.748.3603

Merrill

PUBLIC SAFETY
CENTER OF EXCELLENCE
1603 Champagne Street
Merrill, WI 54452
715.675.3331

Phillips

PHILLIPS, NORTH CAMPUS
1408 Pine Ridge Road
Phillips, WI 54555
715.339.4555

Spencer

SPENCER, SOUTHEAST CAMPUS
808 N. Pacific Street
Spencer, WI 54479
715.659.5120

Wausau

WAUSAU, CENTRAL CAMPUS
ADVANCED MANUFACTURING
& ENGINEERING CENTER OF
EXCELLENCE
CENTER FOR
BUSINESS & INDUSTRY
CENTER FOR
GERIATRIC EDUCATION
CENTER FOR
HEALTH SCIENCES
1000 W. Campus Drive
Wausau, WI 54401
715.675.3331
AGRICULTURE
CENTER OF EXCELLENCE
6625 County Road K
Wausau, WI 54401
715.675.3331

Wittenberg

WITTENBERG,
SOUTHEAST CAMPUS
402 N. Genesee Street, Suite 3
Wittenberg, WI 54499
715.253.3500



For more location
information visit
www.ntc.edu



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**Northcentral Technical College District
Wisconsin**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2016

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION



Independent Auditor's Report

District Board
Northcentral Technical College District
Wausau, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of Northcentral Technical College District (the "District"), as of and for the years ended June 30, 2017 and 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northcentral Technical College District as of June 30, 2017 and 2016, and the changes in its financial position and its cash flows for the years ended in accordance with accounting principles generally accepted in the United States.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States require that the management's discussion and analysis on pages 14 through 22, the schedule of funding progress - other postemployment benefit plans and the schedules of employer's proportionate share of the net pension liability (asset) and employer contributions - Wisconsin Retirement System on pages 56 and 57 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The introductory section, budgetary comparison schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration, and are also not a required part of the basic financial statements. The budgetary comparison schedules and schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements.

The budgetary comparison schedules and the accompanying schedules of expenditures of federal and state awards have been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting records used to compare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the budgetary comparison schedules and the accompanying schedules of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2017, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Wipfli LLP

Wipfli LLP

December 4, 2017
Rhineland, Wisconsin

Management Discussion and Analysis

Northcentral Technical College District

Management's Discussion and Analysis

Year ended June 30, 2017

Northcentral Technical College District's ("NTC", the "College", or the "District") Management Discussion and Analysis (MD&A) of its financial condition provides an overview of financial activity, identifies changes in financial positions, and assists the reader of these financial statements in focusing on noteworthy financial issues for the years ended June 30, 2017 and 2016.

While maintaining its financial health is crucial to the long-term viability of NTC, the primary mission of a public institution of higher education is to provide education and training. Therefore, net position is accumulated only as required to ensure there are sufficient reserve funds for future operations and implementation of new initiatives. The MD&A provides summary level financial information; therefore, it should be read in conjunction with the accompanying financial statements.

This comprehensive annual financial report consists of a series of financial statements, prepared in accordance with accounting principles generally accepted in the United States, as stated in the Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, and GASB Statement No. 35, *Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities*.

Statement of Revenues, Expenses, and Changes in Net Position

The statement of revenues, expenses, and changes in net position presents the revenues earned and expenses incurred during the year. Activities performed by the College are classified as either operating or nonoperating activities. In general, a public college such as NTC will report an overall operating deficit or loss, as the financial reporting model classifies state appropriations and property taxes as nonoperating revenues. The utilization of capital assets is reflected in the financial statements as depreciation, which amortizes the cost of an asset over its expected useful life.

Statement of Revenues, Expenses, and Changes in Net Position (Continued)

Following is a condensed version of the Statement of Revenues, Expenses, and Changes in Net Position:

	2017	Increase or (Decrease) %	2016	Increase or (Decrease) %	2015
Operating revenues					
Student fees	\$ 5,362,048	(8.7)	\$ 5,872,637	13.5	\$ 5,173,622
Federal grants	9,096,043	(12.2)	10,358,425	(8.2)	11,282,402
State grants	4,545,926	(14.8)	5,336,002	8.3	4,926,646
Contract revenues	3,006,216	1.7	2,956,613	3.9	2,846,346
Auxiliary revenues	2,669,422	(12.2)	3,041,570	(6.6)	3,255,858
Miscellaneous	1,473,424	73.5	849,434	(28.8)	1,192,697
Total operating revenues	26,153,079	(8.0)	28,414,681	(0.9)	28,677,571
Nonoperating revenues:					
Property taxes	19,742,496	2.6	19,233,396	4.2	18,457,033
State appropriations	19,254,123	1.5	18,968,541	(1.1)	19,177,118
Investment income	126,786	43.4	88,442	17.1	75,530
Total nonoperating revenues	39,123,405	2.2	38,290,379	1.5	37,709,681
Total revenues	65,276,484	(2.1)	66,705,060	0.5	66,387,252
Operating expenses:					
Instruction	30,969,598	(0.8)	31,222,474	0.3	31,142,075
Instructional resources	1,822,605	(0.2)	1,826,568	9.2	1,673,428
Student services	4,113,066	(1.2)	4,164,310	(0.6)	4,191,157
General institutional	12,527,972	2.5	12,217,744	12.2	10,890,678
Physical plant	4,409,893	3.0	4,280,141	(10.2)	4,767,258
Auxiliary enterprise services	3,027,776	(12.8)	3,472,975	2.5	3,389,300
Depreciation	12,027,408	60.5	7,494,047	20.2	6,234,479
Student aid	1,606,644	(39.6)	2,659,220	(11.5)	3,003,411
Total operating expenses	70,504,962	4.7	67,337,479	3.1	65,291,786
Nonoperating expenses:					
Loss on disposal of capital assets	797,071	4,687.5	16,649	100.0	
Interest expense	602,618	30.6	461,430	1.5	454,482
Transfer of capital assets to Wausau Community Area Network					1,593,733
Total nonoperating expenses	1,399,689	192.8	478,079	(76.7)	2,048,215
Total expenses	71,904,651	6.0	67,815,558	0.7	67,340,001
Decrease in net position	(6,628,167)	<u>496.9</u>	(1,110,498)	<u>16.6</u>	(952,749)
Net position - Beginning of the year	58,299,251		65,177,655		58,190,756
Cumulative effect of accounting change*			(5,767,906)		7,939,648
Net position - End of year	\$ 51,671,084		\$ 58,299,251		\$ 65,177,655

*In 2016, the District adopted GASB 75 related to postemployment benefits and in 2015, the District adopted GASB 68 related to pensions.

Statement of Revenues, Expenses, and Changes in Net Position (Continued)

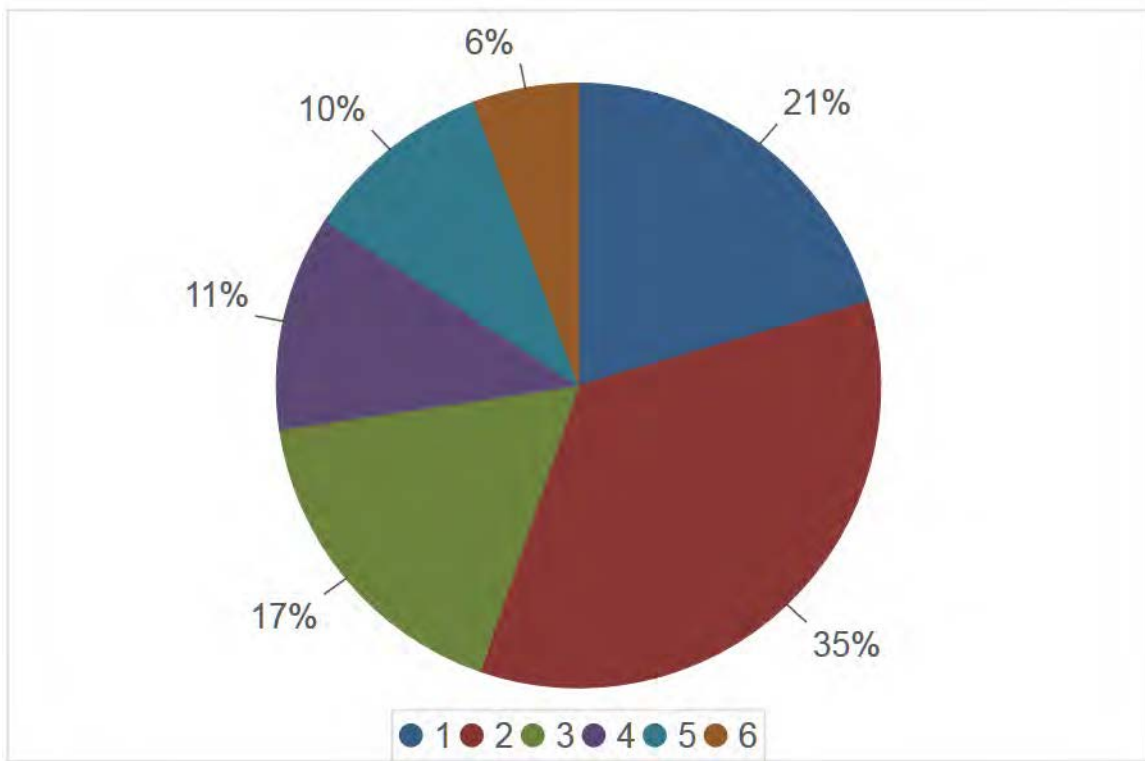
Some of the noteworthy operations for the current year are reflected below:

Operating revenues are the charges for services offered by the College. During 2017, the College generated \$26.2 million of operating revenues for the offering of services, down 8.0% from 2016 (\$28.4 million), which was down 0.9% from 2015 (\$28.7 million). Significant items and revenue sources are as follows:

- Student fees decreased to \$5.4 million in fiscal year 2017, compared to \$5.9 million in 2016 and \$5.2 million in 2015. Total revenues from program, material, and other student fees were approximately \$11.3 million, down 4.5% before scholarship allowances.
- Nearly \$13.6 million in operating revenues from state and federal grants were earned by the District during the year, compared to \$15.7 million in 2016 and \$16.2 million in 2015. The fluctuation in federal revenue, a 12.2% decrease in 2017 was due to reductions in Federal grant funding, including Federal financial aid, primarily Pell grant and Stafford loan dollars. The 14.8% decrease in state revenue in 2017 was due to changes in state funding, including Wisconsin Fast Forward Blueprint and High School Pupil Grants ending in October and December 2016, respectively, and State financial aid, including Wisconsin Higher Education Grant funding, Great Lakes Supplementary Grant funding, Talent Incentive Program - State (TIPS) funding, and Wisconsin Covenant Grant funding.
- Contract revenues of \$3.0 million for the year represent revenues from instructional and technical assistance contracts with businesses and industries as well as local school districts. The 1.7% increase in contract revenues represents additional customized instruction and dual credit contracts over the prior year.
- Auxiliary enterprise revenues include revenues generated by the campus store, food service, dental clinic, self-funded insurances, and other similar activities of the College. These activities generated revenues of approximately \$2.7 million this year, a decrease of 12.2% from the prior year. Reductions were due to a decline in campus store revenues, as well as a reduction in self-funded insurances dollars flowing through internal services funds.
- Miscellaneous revenue increased 73.5% in 2017 to nearly \$1.5 million, which had declined the prior fiscal year 28.8%. This revenue category includes donation revenue for both operations and capital projects, and accounts for the majority of the increase in 2017.

Statement of Revenues, Expenses, and Changes in Net Position (Continued)

The graph below depicts the District's operating revenue by source.



Revenue Source:	Amount	% of Total
1 - Student fees	\$ 5,362,048	21 %
2 - Federal grants	9,096,043	35 %
3 - State grants	4,545,926	17 %
4 - Contract revenues	3,006,216	11 %
5 - Auxiliary revenues	2,669,422	10 %
6 - Miscellaneous	1,473,424	6 %

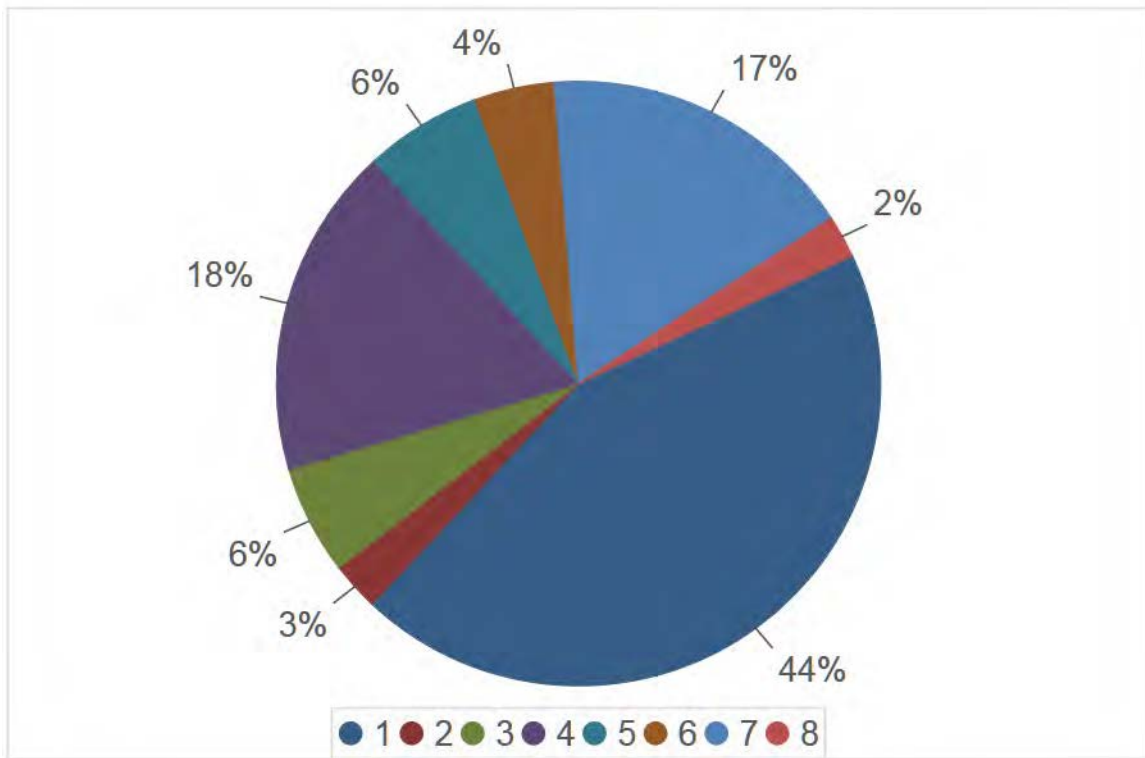
Operating expenses are costs related to offering the programs of the District. During 2017, operating expenses totaled over \$70.5 million, up from \$67.3 million in 2016. The majority of the District's expenses, about 58%, are for personnel related costs. Other major types of expenses include supplies and minor equipment (8%), contracted services (8%), depreciation (17%), and student aid (2%). Expenses such as travel, printing, advertising, repairs and maintenance, rentals, insurance, utilities, and other expenses account for the remaining 7% of total operating expenses. (See Note 13 to the Financial Statements for details.)

- Salaries decreased \$232,779 or 0.8% in 2017 and increased \$115,019 or 0.4% in 2016.
- Employee benefit expenses decreased \$520,739 or 4.3% in 2017 and increased \$98,795 or 0.8% in 2016.
- NTC experienced increased costs related to travel, memberships and subscriptions, contracted services, and depreciation.

Statement of Revenues, Expenses, and Changes in Net Position (Continued)

- NTC saw a decrease in costs related to supplies and minor equipment, postage, printing and advertising, repairs and maintenance, rentals, insurance, utilities, and student aid.
- Student financial aid awards (excluding student loans) decreased 39% in 2017, most of which was due to a decrease in grants available/awarded; student financial aid awards (excluding student loans) decreased 6% in 2016, also due to a decrease in grants available/awarded.

The graph below categorized operating expenses by function.



Expenses:	Amount	% of Total
1 - Instruction	\$ 30,969,598	44 %
2 - Instructional resources	1,822,605	3 %
3 - Student services	4,113,066	6 %
4 - General institutional	12,527,972	18 %
5 - Physical plant	4,409,893	6 %
6 - Auxiliary enterprise services	3,027,776	4 %
7 - Depreciation	12,027,408	17 %
8 - Student aid	1,606,644	2 %

Nonoperating revenues and expenses are items not directly related to providing instruction. Net nonoperating revenues for the year ended June 30, 2017, were approximately \$39.1 million. The most significant components of net nonoperating revenues include the following:

- Property taxes levied by the District for the year were approximately \$19.7 million, a 2.6% or \$509,100 increase from the prior fiscal year, due to property taxes levied for net new construction and for retirement of debt. The prior year increase of 4.2% was also due to property taxes levied for net new construction and for retirement of debt.

Statement of Revenues, Expenses, and Changes in Net Position (Continued)

- State operating appropriations accounted for approximately \$19.3 million in revenues in 2017, up from \$19.0 million in 2016, which had decreased from \$19.2 million in 2015.
- Investment income was up 43.4% or \$38,344 during 2017. Investment income saw an increase of 17.1%, amounting to \$12,912 during 2016.
- Interest expense of \$602,618 was recorded by the District this year, up 30.6% from \$461,430 in 2016, which increased 1.5% from \$454,482 in 2015.
- Net position at June 30, 2017, was \$51,671,084 as a result of the above activity.

Statement of Cash Flows

The statement of cash flows presents information related to cash inflows and outflows, summarized by operating, noncapital and capital financing, and investing activities. This statement is important in evaluating the District's ability to meet financial obligations as they mature.

The following schedule shows the major components of the statement of cash flows.

	2017	<u>Increase or (Decrease)</u> %	2016	<u>Increase or (Decrease)</u> %	2015
Cash used in operating activities	\$ (30,042,844)	(2.0)	\$ (30,652,176)	0.6	\$ (30,463,806)
Cash provided by noncapital financing activities	39,021,710	2.5	38,078,037	(8.3)	41,540,397
Cash used in capital and related financing activities	(10,044,659)	325.5	(2,360,618)	(71.0)	(8,137,834)
Cash provided by (used in) investing activities	126,786	43.4	88,442	(98.4)	5,605,734
Net increase (decrease) in cash and cash equivalents	<u>\$ (939,007)</u>		<u>\$ 5,153,685</u>		<u>\$ 8,544,491</u>

Specific items of interest related to the statement of cash flows include the following:

- The largest component of cash used in operating activities is typically payments to suppliers for the cost of doing business. Approximately \$33.7 million was paid in 2017, as compared to \$30.0 million in 2016, and \$28.6 million in 2015.
- Another significant component of operating cash flows was payments to employees. This cash outflow of \$22.9 million represents the costs of salaries/wages and benefits (\$29.5 in 2016 and \$29.0 million in 2015).

Statement of Cash Flows (Continued)

- The largest cash inflows from operating activities included over \$5.3 million in student fees and \$14.0 million in state and federal grants, as compared to \$5.7 million and \$16.1 million, respectively in 2016, and \$5.1 million and \$15.0 million, respectively in 2015.
- All property taxes received, almost \$19.8 million this year, are categorized as cash flows from noncapital financing activities (\$19.1 million in 2016 and \$22.4 million in 2015). The other major item in this category is state appropriations, which accounted for \$19.3 million of positive cash flow (\$19.0 million in 2016 and \$19.2 million in 2015).
- Investment income is interest received on the District's investments.
- Overall, the District's cash had a decrease of \$939,007 for the current fiscal year.

Statement of Net Position

The statement of net position includes all assets (items the District owns and amounts owed to the District by others) and liabilities (amounts owed to others by the District and what has been collected from others for which a service has not yet been performed). This statement is prepared under the accrual basis of accounting, whereby revenues and assets are recognized when the service is provided, and expense and liabilities are recognized when others provide the service to the District regardless of when cash is exchanged.

Below are the highlights of the components of the statement of net position:

	2017	Increase or (Decrease) %	2016	Increase or (Decrease) %	2015
Assets					
Cash and cash equivalents	\$ 38,004,132	(2.4)	\$ 38,943,139	15.3	\$ 33,789,454
Net capital assets	56,342,952	(6.0)	59,961,950	1.0	59,367,949
Other assets	9,390,625	(4.2)	9,803,198	(33.3)	14,699,144
Total assets	103,737,709	(4.6)	108,708,287	0.8	107,856,547
Deferred outflows of resources	11,619,983	(28.2)	16,175,049	342.8	3,652,908
Liabilities:					
Current liabilities	15,070,382	(2.5)	15,463,385	21.6	12,717,382
Noncurrent liabilities	43,928,307	(2.2)	44,896,113	33.7	33,578,184
Total liabilities	58,998,689	(2.3)	60,359,498	30.4	46,295,566
Deferred inflows of resources	4,687,919	(24.7)	6,224,587	17,078.9	36,234
Net position:					
Net investment in capital assets	24,480,899	(14.1)	28,497,678	(1.9)	29,039,852
Restricted:					
Pension benefit		0.0		(100.0)	4,402,643
Debt service	9,388,527	(15.1)	11,063,982	9.3	10,121,109
Unrestricted	17,801,658	(5.0)	18,737,591	(13.3)	21,614,051
Total net position	\$ 51,671,084	(11.4)	\$ 58,299,251	(10.6)	\$ 65,177,655

Statement of Net Position (Continued)

A more detailed analysis would reveal the following facts:

- As shown above, the largest component of the District's assets is capital assets. Total cost of capital assets and accumulated depreciation at June 30, 2017, was approximately \$116.5 million and \$60.2 million, respectively. Capital assets at June 30, 2016, were \$111.4 million, with \$51.5 million accumulated depreciation and capital assets at June 30, 2015, were \$106.2 million, with accumulated depreciation of \$46.8 million.
- The other assets category is primarily made up of various accounts receivable balances, the largest being property taxes receivable of over \$5.6 million (\$5.6 million in 2016 and \$5.5 million in 2015).
- Current liabilities include accounts payable, various types of accruals, and the portion of longterm debt due within the next fiscal year. At yearend, the current portion of the District's longterm debt was just over \$10.5 million, as compared to \$10.9 million in 2016 and \$8.1 million in 2015.
- Noncurrent liabilities represent the portion of longterm debt due after fiscal year 2016-2017.

Capital Assets and Debt Administration

The District's investment in capital assets as of June 30, 2017, amounts to \$56,342,952 (net of accumulated depreciation). This includes land and land improvements, buildings and improvements, and moveable equipment.

The District completed several facilities-related projects at the Wausau and regional campuses during fiscal year 2016-2017. General maintenance projects totaled approximately \$195,000 and encompassed small remodeling projects such as ceiling tile replacement, drywall, carpeting, lighting, door replacement, and painting. Major site improvements at the Wausau campus included Asphalt Improvement, \$17,395; Curb, Gutter, and Sidewalk Replacement, \$73,044; Carpet Replacement, \$40,833; Heating, Ventilating, and Air Conditioning (HVAC) Upgrade, \$33,522.

Other remodeling projects completed on the Wausau campus included the Main Entrance/Community Room Addition, \$1,105,467; Continuous Improvement/Finance/IT, \$170,024; Student Success/Security, \$566,917; Campus Store, \$528,194; Culinary Arts, \$524,223; Simulation Center, \$585,781; Student Life, \$945,247; Alternative High School, \$27,321; A111 Reconfiguration, \$42,598; Kitchen Cosmetic Improvements, \$50,034; Miscellaneous Wausau Campus Projects, \$53,888.

Projects completed at regional campuses include the Antigo North Parking Lot, \$150,743; Antigo Smart Classroom renovations, \$15,358; Antigo Campus HVAC Upgrade, \$26,500; Spencer Shed, \$5,370; and \$3,000 for appraisal and engineering related to the Merrill Commercial Driver's License (CDL) Site donation valued at \$105,000.

Overall, the College spent \$403,000 on general furnishings. Safety and security of college students, staff, faculty, and administrators is an ongoing focus; therefore, the scope of several campus projects included security camera installations. In addition to inclusions within specific campus projects, NTC added cameras and other security-related equipment at a cost of approximately \$34,000, approximately \$2,400,000 on hardware, software, servers, data cabling, consulting, and other IT-related items, and nearly \$890,000 on additional High Definition (HD) Videoconferencing and Smart Classrooms throughout the district. Approximately \$1,545,000 was spent on general instructional-related equipment and another \$340,000 was spent on instructional equipment for multiple areas, funded by various grants.

Capital Assets and Debt Administration (Continued)

At fiscal year-end, NTC had several remodeling projects in progress, including the Merrill Tactical Safety Range Addition, Merrill CDL Site Development, Diesel Building purchase, Agriculture Center of Excellence Manure Tank Expansion, and Barn & Classroom Building Addition, the Wausau Campus H Building Roof Replacement, Bathroom Remodeling Projects in buildings F, H, and CHS, Timberwolf Suites Access Road, and STEM Center Remodel. Other projects in progress at the end of the year are the installation of Haas Automation instructional equipment, Smart Classroom and IVC Classroom Installations, Server Equipment, Website Development Project, Information Technology (IT) Consulting for Peoplesoft, and vehicle purchases. Construction in Progress at fiscal year-end totaled approximately \$2,292,000. Additional information on the District's capital assets can be found in Note 4 of the notes to the financial statements.

At the end of the 2017 fiscal year, the District had a total general obligation debt outstanding of \$45,225,000. The District bonds have a Moody's Investors Service rating of Aa1 and the District met all of its debt service requirements. All general obligation debt for equipment and building and remodeling is repaid in ten years. The debt is secured by the full faith and credit of the unlimited taxing powers of the Districts. The current debt adequately replaces and expands the equipment and facility needs of the Districts. Additional information on the District's long-term debt can be found in Note 5 of the notes to the financial statements.

Financial Position

In May 2005, the District's bond rating assigned by Moody's Investors Service was upgraded from Aa3 to Aa2 on total outstanding debt. In May 2006 through May 2009 this Aa2 rating was reaffirmed. In May 2010, this rating was recalibrated by Moody's Investors Service to Aa1, and has been reaffirmed each year through May 2017. The Aa1 rating reflects the District's sound financial operations supported by healthy reserves and trend of annual General Fund surpluses, ability to generate additional revenues under the state imposed operating mill rate cap, large tax base, and average debt burden with a very rapid rate of principle amortization.

The District has diversified sources of revenues consisting of property taxes, state aid, student fees, federal and state grants, and other sources to meet the expenses of the District. With a diversity of revenues, the District is poised to continue to obtain the resources to adequately finance normal enrollment over the next decade.

Economic Factors

Wisconsin continues to see historically low unemployment rates. Wisconsin's seasonally adjusted unemployment rate for August 2017 was 3.4 percent, lower than the national unemployment rate by one percentage point.

Four of the ten counties in the NTC District are experiencing unemployment rates at or above the state rate. In addition, Menominee County is experiencing the highest rate in the state at 7.5 percent.

NTC's ongoing challenge moving forward is to allocate existing resources to mitigate the skilled worker shortage, which will positively impact local economic growth.

Financial Statements

Northcentral Technical College District

Statements of Net Position

June 30, 2017 and 2016

<i>Assets and Deferred Outflows of Resources</i>	2017	2016
Current assets:		
Cash and cash equivalents	\$ 38,004,132	\$ 38,943,139
Property taxes receivable	5,607,687	5,632,778
Accounts and other receivables - Net	3,204,491	3,642,109
Inventories	394,811	379,115
Prepaid expenses	183,636	149,196
Total current assets	47,394,757	48,746,337
Noncurrent assets:		
Capital assets not being depreciated	3,387,532	3,182,662
Capital assets being depreciated	113,137,607	108,235,163
Less - Accumulated depreciation	(60,182,187)	(51,455,875)
Total noncurrent assets	56,342,952	59,961,950
Deferred outflows of resources:		
Related to postemployment benefit liability	1,257,400	746,871
Related to pensions - WRS	10,362,583	15,428,178
Total deferred outflows of resources	11,619,983	16,175,049
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 115,357,692	\$ 124,883,336
<i>Liabilities, Deferred Inflows of Resources, and Net Position</i>		
Current liabilities:		
Accounts payable	\$ 2,286,162	\$ 2,418,188
Accrued liabilities:		
Payroll, payroll taxes, and insurance	1,005,560	942,893
Interest	238,980	197,777
Due to student and other organizations	445,755	354,386
Unearned revenue	574,300	625,141
Current portion of long-term obligations	10,519,625	10,925,000
Total current liabilities	15,070,382	15,463,385
Noncurrent liabilities:		
Notes payable	35,763,242	35,371,977
Accrued compensated absences	20,957	20,439
Other postemployment benefit liability	6,663,366	6,564,390
Net pension liability	1,480,742	2,939,307
Total noncurrent liabilities	43,928,307	44,896,113
Total liabilities	58,998,689	60,359,498
Deferred inflows of resources - Related to pensions	4,687,919	6,224,587
Net position:		
Net investment in capital assets	24,480,899	28,497,678
Restricted - Debt service	9,388,527	11,063,982
Unrestricted	17,801,658	18,737,591
Total net position	51,671,084	58,299,251
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 115,357,692	\$ 124,883,336

See accompanying notes to financial statements.

Northcentral Technical College District

Statements of Revenues, Expenses, and Changes in Net Position

Years Ended June 30, 2017 and 2016

	2017	2016
Operating revenues:		
Student program fees, net of scholarship allowances of \$5,199,180 and \$5,269,013, respectively	\$ 4,684,795	\$ 5,083,670
Student material fees, net of scholarship allowances of \$243,730 and \$239,150, respectively	331,100	398,967
Other student fees, net of scholarship allowances of \$452,206 and \$405,669, respectively	346,153	390,000
Federal grants	9,096,043	10,358,425
State grants	4,545,926	5,336,002
Business and industry contract revenues	2,313,036	2,287,285
School district contract revenues	693,180	669,328
Auxiliary enterprise revenues	2,669,422	3,041,570
Miscellaneous	1,473,424	849,434
Total operating revenues	26,153,079	28,414,681
Operating expenses:		
Instruction	30,969,598	31,222,474
Instructional resources	1,822,605	1,826,568
Student services	4,113,066	4,164,310
General institutional	12,527,972	12,217,744
Physical plant	4,409,893	4,280,141
Auxiliary enterprise services	3,027,776	3,472,975
Depreciation	12,027,408	7,494,047
Student aid	1,606,644	2,659,220
Total operating expenses	70,504,962	67,337,479
Operating loss	(44,351,883)	(38,922,798)
Non-operating revenues (expenses):		
Property taxes	19,742,496	19,233,396
State operating appropriations	19,254,123	18,968,541
Loss on disposal of capital assets	(797,071)	(16,649)
Investment income earned	126,786	88,442
Interest expense	(602,618)	(461,430)
Net non-operating revenues (expenses)	37,723,716	37,812,300
Change in net position	(6,628,167)	(1,110,498)
Net position at beginning of year, as previously reported	58,299,251	65,177,655
Cumulative effect of accounting change		(5,767,906)
Net position at end of year	\$ 51,671,084	\$ 58,299,251

See accompanying notes to financial statements.

Northcentral Technical College District

Statements of Cash Flows

Years Ended June 30, 2017 and 2016

	2017	2016
Increase (decrease) in cash and cash equivalents:		
Cash flows from operating activities:		
Tuition and fees received	\$ 5,284,366	\$ 5,742,952
Federal and state grants received	13,956,564	16,146,034
Business, industry, and school district contract revenues received	3,124,631	3,102,444
Payments to employees	(22,932,170)	(29,546,158)
Payments to suppliers	(33,741,900)	(30,018,797)
Auxiliary enterprise revenues received	2,700,872	3,007,494
Other receipts	1,564,793	913,855
Net cash used in operating activities	(30,042,844)	(30,652,176)
Cash flows for noncapital financing activities:		
Local property taxes received	19,767,587	19,109,496
State appropriations received	19,254,123	18,968,541
Net cash provided by noncapital financing activities	39,021,710	38,078,037
Cash flows from capital and related financing activities:		
Purchases of capital assets	(9,486,507)	(6,944,471)
Proceeds from sale of capital assets	31,998	
Proceeds from issuance of capital debt	11,072,641	13,339,255
Debt issuance costs paid	(52,203)	(70,925)
Principal paid on capital debt	(10,925,000)	(8,135,000)
Interest paid on capital debt	(685,588)	(549,477)
Net cash used in capital and related financing activities	(10,044,659)	(2,360,618)
Cash flows from investing activities - Investment income received	126,786	88,442
Net increase (decrease) in cash and cash equivalents	(939,007)	5,153,685
Cash and cash equivalents at beginning of year	38,943,139	33,789,454
Cash and cash equivalents at end of year	\$ 38,004,132	\$ 38,943,139

Northcentral Technical College District

Statements of Cash Flows (Continued)

Years Ended June 30, 2017 and 2016

	2017	2016
Reconciliation of operating loss to net cash used in operating activities:		
Operating loss	\$ (44,351,883)	\$ (38,922,798)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation	12,027,408	7,494,047
Changes in operating assets and liabilities:		
Accounts and other receivables	437,618	480,122
Inventories	(15,696)	146,839
Prepaid items	(34,440)	(45,992)
Accounts payable	117,002	(1,354,119)
Accrued expenses	77,810	118,426
Due to student and other organizations	91,369	64,421
Unearned revenue	(50,841)	(46,445)
Net pension changes	1,559,833	1,562,992
Postemployment benefits	98,976	(149,669)
Net cash used in operating activities	\$ (30,042,844)	\$ (30,652,176)
Noncash investing, capital, and financing activities:		
Purchase of capital assets in accounts payable	\$ 976,133	\$ 1,225,161

See accompanying notes to the financial statements.

Northcentral Technical College District

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

Introduction

The financial statements of Northcentral Technical College District (the "District") have been prepared in accordance with accounting principles generally accepted in the United States as applied to public colleges and universities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the District are described below.

Reporting Entity

The District was organized in 1911 under state legislation. The District is fully accredited by the Higher Learning Commission of the North Central Association of Colleges and Schools. The geographic area of the District is comprised of all or part of ten counties.

The District, governed by a nine-member Board appointed by Board chairpersons of counties within the service area, operates a public technical college offering one and two year degrees, technical certificates, and a comprehensive adult education program. As the District's governing authority, the Board's powers include:

- Authority to borrow money and levy taxes;
- Budgeting authority; and
- Authority over other fiscal and general management of the District which includes, but is not limited to, the authority to execute contracts, to exercise control over facilities and properties, to determine the outcome or disposition of matters affecting the recipients of the services provided, and to approve the hiring or retention of the District President who implements Board policy and directives.

This report includes all activities of the District. The reporting entity for the District consists of (a) the primary government, (b) organizations for which the primary government is accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. A legally separate organization should be reported as a component unit if the elected officials of the primary government are financially accountable to the organization. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

Northcentral Technical College District

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Reporting Entity (Continued)

A legally separate, tax-exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization; or (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. This report does not contain any component units.

Northcentral Technical College Foundation, Inc. (the "Foundation") is a separate legal entity, with a separate governing body and budget. The District is not financially accountable for or fiscally dependent on the Foundation; therefore its financial statements are not included in this report.

Measurement Focus and Basis of Accounting

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

Operating revenues and expenses generally include all fiscal transactions directly related to instructional and auxiliary enterprise activities plus administration, operation, and maintenance of capital assets and depreciation on capital assets. Included in nonoperating revenues are property taxes, State appropriations, investment income, and revenues for capital construction projects. Interest on debt is a nonoperating expense. All significant inter-district transactions have been eliminated.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Northcentral Technical College District

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Cash and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, short-term investments with original maturities of three months or less from the date of acquisition, and shares in the local government investment pool.

State Statutes permit the District to invest available cash balances in time deposits (maturing in not more than three years) of authorized depositories, U.S. Treasury obligations, U.S. government agency issues, municipal obligations within Wisconsin, high-grade commercial paper which matures in less than seven years, and the local government pooled investment fund administered by the state investment board.

All investments are stated at fair market value. Determination of fair value for investment in the local government investment pool is based on information provided by the State of Wisconsin Investment Board. Investment income includes changes in fair value of investments, interest, and realized gains and losses.

Receivables

Student accounts receivable are reported net of any anticipated losses due to uncollectible accounts. The District considers student accounts to be past due when a student has an account balance after the payment due date for the class. Contract receivables are considered past due 30 days after the date of billing. Past due accounts are subject to past due letter collection efforts and are subsequently placed with third-party collection agencies including the State of Wisconsin Tax Refund Interception Program (TRIP) and the State of Wisconsin State Debt Collection Program (SDC). If an account balance still exists at the conclusion of the 9- to 12-month collection period, the account is written off. The collectability of individual accounts is evaluated closely at the close of each fiscal year and the allowance for uncollectible accounts is adjusted to a level which, in management's judgment, is adequate to absorb potential losses inherent in the receivable portfolio. No additional allowance for uncollectible accounts has been provided since it is believed such allowance would be immaterial. The District does not assess finance charges against receivables that are past due.

Inventories and Prepaid Expenses

Inventories of books and supplies are valued at the lower of cost or market, using the first-in/first-out (FIFO) method. Instructional and administrative inventories are accounted for as expenses when purchased. Prepaid expenses represent payments made by the District for which benefits extend beyond June 30.

Northcentral Technical College District

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Capital Assets

Capital assets are capitalized at historical cost or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of the donation. The District maintains a threshold level of a unit cost of \$5,000 or more for equipment and \$15,000 or more for remodeling costs for capitalizing capital assets.

Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 15 to 50 years for site improvements and buildings and 5 to 15 years for furniture and equipment.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as the projects are constructed.

Capital assets are reviewed for impairment when events or changes in circumstances suggest that the service utility of the capital asset may have significantly and unexpectedly declined. Capital assets are considered impaired if both the decline in service utility of the capital asset is large in magnitude and the event or change in circumstance is outside the normal life cycle of the capital asset. Such events or changes in circumstances that may be indicative of impairment include evidence of physical damage, enactment or approval of laws or regulations or other changes in environmental factors, technological changes or evidence of obsolescence, changes in the manner or duration of use of a capital asset, and construction stoppage. The determination of the impairment loss is dependent upon the event or circumstance in which the impairment occurred. Impairment losses, if any, are recorded in the statements of revenues, expenses, and changes in net position.

Long-Term Obligations

Long-term debt and long-term obligations are reported as liabilities in the financial statements. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Northcentral Technical College District

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Accumulated Unpaid Vacation, Sick Pay, and Other Employee Benefit Amounts

Vacation - District employees are granted vacation in varying amounts, based on length of service and staff classifications. Forfeiture and carryover procedures vary between employee groups. Liabilities for vacation and salary-related payments, including social security taxes, are recorded when incurred.

Sick Leave - Faculty and middle leaders with 15 years of service that retired on or before June 30, 2016, received a lump-sum payment of 60% of one-half of their accumulated sick leave, up to a maximum of 25 days, at their daily contractual rate in effect during the year of retirement, provided that they notified the District by June 15, 2016. Facilities support staff with 15 years of service with a hire date prior to July 1, 2012, that retired at age 60 received a lump sum payment of 50% of accumulated sick leave days, up to a maximum of 30 days paid out at their daily rate at retirement. This liability has been fully accrued and will decrease annually as individuals retire.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS), and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

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

Property Tax Levy

Under Wisconsin law, personal property taxes and first installment real estate taxes are collected by city, town, and village treasurers or clerks who then make proportional settlement with the District and taxing entities treasurers for those taxes collected on their behalf. Second installment real estate taxes and delinquent taxes are collected by the county treasurer who then makes settlement with the taxing entities before retaining any for county purposes.

Northcentral Technical College District

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Property Tax Levy (Continued)

The aggregate District tax levy is apportioned and certified by November 6 of the current fiscal year for collection to comprising municipalities based on the immediate past October 1 full or "equalized" taxable property values. As permitted by a collecting municipality's ordinance, taxes may be paid in full by two or more installments with the first installment payable the subsequent January 31 and a final payment no later than the following July 31. On or before January 15, and by the 20th of each subsequent month thereafter, the District may be paid by the collecting municipalities its proportionate share of tax collections received through the last day of the preceding month. On or before August 20, the county treasurer makes full settlement to the District for any remaining balance.

The District Board is limited by state law that the operational tax levy cannot exceed a rate of \$1.50 per \$1,000 of the full equalized value of taxable property within the area served by the District for the purposes of making capital improvements, acquiring equipment, operating, and maintaining schools. The mill rate limitation is not applicable to taxes levied for the purpose of paying principal and interest on general obligation notes payable issued by the District. For the years ended June 30, 2017 and 2016, the District levied at the following mill rate:

	2017	2016
Operating purposes	\$ 0.63925	\$ 0.63534
Debt service requirements	0.62620	0.62575
Totals	\$ 1.26545	\$ 1.26109

State and Federal Revenues

State general and categorical aids are recognized as revenues in the entitlement year. Federal and state aids for reimbursable programs are recognized as revenues in the year related program expenditures are incurred or eligibility requirements are met. Aids received prior to meeting revenue recognition criteria are recorded as deferred revenue.

Tuition and Fees

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

Northcentral Technical College District

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Scholarship Allowances and Student Financial Aid

Certain student financial aid (loans, funds provided to students as awarded by third parties, and Federal direct loans) is accounted for as third-party payments (credited to the student's account as if the student made the payment). All other aid is reflected in the financial statements as operating expenses or scholarship allowances. Scholarship allowances represent the amount of aid applied directly to the student's account. The amount reported as operating expenses represents the portion of aid that was provided to the student in the form of cash.

Classification of Revenues and Expenses

The District has classified its revenues and expenses as either operating or nonoperating according to the following criteria:

Operating revenues/expenses - Operating revenues and expenses include activities that have the characteristics of exchange transactions to provide goods or services related to the District's principal ongoing operations. Operating revenues include 1) student tuition and fees, net of scholarship allowance, 2) sales and services provided by auxiliary enterprise, and 3) most federal, state, and local grants and contracts that are essentially the same as contracts for services that finance programs of the District. Operating expenses include the cost of providing educational services, student aid, administrative expenses, and depreciation on capital assets.

Nonoperating revenues/expenses - Nonoperating revenues and expenses include activities that have the characteristics of nonexchange transactions. Nonoperating revenues include gifts and contributions and other revenue sources such as state appropriations, the local property tax levy, investment income, and any grants and contracts not classified as operating revenue or restricted by the grantor to be used exclusively for capital programs. Nonoperating expenses include interest on long-term obligation and losses on the disposal of capital assets.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section of deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District reports deferred outflows of resources related to pensions for its proportionate shares of collective deferred outflows of resources related to pensions and District contributions to pension plans subsequent to the measurement date of the collective net pension liability. The District also reports deferred outflows of resources related to its other postemployment benefit plan (OPEB) including the District's contributions to other postemployment benefit plan (OPEB) subsequent to the measurement date of the OPEB liability.

Northcentral Technical College District

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents the acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The District reports deferred inflows of resources for its proportionate share of the collective deferred inflows of resources related to pensions.

Subsequent Events

Subsequent events have been evaluated through December 4, 2017, which is the date the financial statements were available to be issued.

Note 2: Cash and Investments

Cash and cash equivalents consisted of the following at June 30:

	2017	2016
Cash on deposit with financial institutions	\$ 21,083,595	\$ 14,393,230
Wisconsin Local Government Investment Pool	16,911,048	24,540,159
Cash on hand	9,489	9,750
Total cash and cash equivalents	\$ 38,004,132	\$ 38,943,139

Deposits

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of June 30, 2017, \$20,394,293 of the District's bank balance of \$21,353,709 was exposed to custodial credit risk as uninsured and collateralized with securities held by the pledging institutions agent but not in the institution's name.

Investments

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State Statute limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations. Ratings are not required, or available, for the Wisconsin Local Government Investment Pool. The District has no investment policy that would further limit its investment choices.

Northcentral Technical College District

Notes to Financial Statements

Note 2: Cash and Investments (Continued)

Investments (Continued)

Interest Rate Risk - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. As a means of managing its exposure to fair value losses arising from increasing interest rates, the District's investment policy limits the maturity of individual issues to not more than five years and the average maturity of the entire investment portfolio to not more than two years. State Statute limits the maturity of commercial paper and corporate bonds to not more than seven years. The average maturity of the Wisconsin Local Government Investment Pool is less than 30 days.

Concentration of Credit Risk - The District's investment policy limits the amount that may be invested in any one issuer to 10% of the market value of the portfolio at the time of purchase, with the exception of U.S. government issues that are fully guaranteed by the U.S. government or agencies thereof. At June 30, 2017 and 2016, the District had no investments in any one issuer (excluding U.S. Treasury securities, money market funds, and external investment pool) that represent 5% or more of the total District investments.

Custodial Credit Risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to the transaction, the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The District's investment policy does not limit the exposure to custodial credit risk for investments. All investments are held by the District's agent in the District's name and, therefore, are not exposed to custodial credit risk.

The District is a participant in the Local Government Investment Pool (LGIP), which is authorized in Wisconsin Statutes 25.14 and 25.17 under the oversight of the State of Wisconsin Investment Board. The LGIP is not registered with the Securities Exchange Commission as an investment company. The LGIP operates and reports to participants on the amortized cost basis. LGIP pool shares are bought and redeemed at \$1 based on the amortized cost of the investments in the LGIP. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. The investment in the LGIP is not subject to the fair value hierarchy disclosures.

Note 3: Accounts and Other Receivables

Accounts and other receivables consisted of the following on June 30:

	2017	2016
Federal and state grants	\$ 1,922,479	\$ 2,237,074
Student tuition and fees	2,166,456	2,155,218
Business and industry contracts	98,656	197,721
NTC Foundation, Inc.		19,698
Bookstore sales	64,718	96,168
Health claim stop-loss	19,815	28,686
Other	151,911	142,690
Allowance for uncollectible amounts	(1,219,544)	(1,235,146)
Total	\$ 3,204,491	\$ 3,642,109

Northcentral Technical College District

Notes to Financial Statements

Note 4: Capital Assets

Capital asset balances and activity were as follows for the years ended June 30:

	2017			
	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 915,968	\$ 193,600	\$ 13,878	\$ 1,095,690
Construction in progress	2,266,694	2,210,810	2,185,662	2,291,842
Total capital assets not being depreciated	3,182,662	2,404,410	2,199,540	3,387,532
Capital assets being depreciated:				
Site improvements	10,244,438	241,182	880,786	9,604,834
Buildings and building improvements	57,863,150	4,635,678	1,762,712	60,736,116
Furniture and equipment	35,768,011	4,141,873	303,770	39,606,114
Computer software	4,359,564		1,169,021	3,190,543
Total capital assets being depreciated	108,235,163	9,018,733	4,116,289	113,137,607
Less accumulated depreciation for:				
Site improvements	4,680,025	670,050	847,421	4,502,654
Buildings and building improvements	19,150,143	6,404,301	1,002,572	24,551,872
Furniture and equipment	24,962,364	4,198,046	282,082	28,878,328
Computer software	2,663,343	755,011	1,169,021	2,249,333
Total accumulated depreciation	51,455,875	12,027,408	3,301,096	60,182,187
Net capital assets	59,961,950	\$ (604,265)	\$ 3,014,733	56,342,952
Less outstanding debt related to capital assets, including premium	(46,296,977)			(46,268,242)
Plus capital projects funds borrowed but not spent	14,832,705			14,406,189
Net assets invested in capital assets	\$ 28,497,678			\$ 24,480,899

Northcentral Technical College District

Notes to Financial Statements

Note 4: Capital Assets (Continued)

	2016			Ending Balance
	Beginning Balance	Increases	Decreases	
Capital assets not being depreciated:				
Land	\$ 915,968	\$ 0	\$ 0	\$ 915,968
Construction in progress	546,264	2,250,114	529,684	2,266,694
Total capital assets not being depreciated	1,462,232	2,250,114	529,684	3,182,662
Capital assets being depreciated:				
Site improvements	10,438,238	536,610	730,410	10,244,438
Buildings and building improvements	55,349,821	2,513,329		57,863,150
Furniture and equipment	33,145,563	3,334,328	711,880	35,768,011
Computer software	5,769,210		1,409,646	4,359,564
Total capital assets being depreciated	104,702,832	6,384,267	2,851,936	108,235,163
Less accumulated depreciation for:				
Site improvements	4,721,011	689,424	730,410	4,680,025
Buildings and building improvements	17,384,267	1,765,876		19,150,143
Furniture and equipment	21,631,725	4,025,870	695,231	24,962,364
Computer software	3,060,112	1,012,877	1,409,646	2,663,343
Total accumulated depreciation	46,797,115	7,494,047	2,835,287	51,455,875
Net capital assets	59,367,949	\$ 1,140,334	\$ 546,333	59,961,950
Less outstanding debt related to capital assets, including premium	(41,260,454)			(46,296,977)
Plus capital projects funds borrowed but not spent	10,932,357			14,832,705
Net assets invested in capital assets	\$ 29,039,852			\$ 28,497,678

Northcentral Technical College District

Notes to Financial Statements

Note 5: Long-Term Obligations

Long-term liability activity for the years ended June 30, 2017 and 2016, was as follows:

	Balance 7/1/2016	Additions	Reductions	Balance 6/30/2017	Amounts Due Within One Year
General obligation notes	\$ 45,450,000	\$ 10,700,000	\$ 10,925,000	\$ 45,225,000	\$ 10,505,000
Plus deferred premium	846,977	372,641	176,376	1,043,242	
Compensated absences	20,439	35,582	20,439	35,582	14,625
Totals	\$ 46,317,416	\$ 11,108,223	\$ 11,121,815	\$ 46,303,824	\$ 10,519,625

	Balance 7/1/2015	Additions	Reductions	Balance 6/30/2016	Amounts Due Within One Year
General obligation notes	\$ 40,585,000	\$ 13,000,000	\$ 8,135,000	\$ 45,450,000	\$ 10,925,000
Plus deferred premium	675,454	339,255	167,732	846,977	
Compensated absences	25,173	20,439	25,173	20,439	
Totals	\$ 41,285,627	\$ 13,359,694	\$ 8,327,905	\$ 46,317,416	\$ 10,925,000

General Obligation Debt

All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the District. General obligation debt at June 30, 2017 and 2016, is comprised of the following individual issues:

	2017	2016
June 8, 2011 general obligation promissory note (1)	\$ 0	\$ 1,640,000
June 11, 2012 general obligation promissory note (2)	1,675,000	3,345,000
June 11, 2013 general obligation promissory note (3)	8,325,000	9,530,000
June 2, 2014 general obligation promissory note (4)	6,040,000	7,935,000
June 15, 2015 general obligation promissory note (5)	7,460,000	10,000,000
May 2, 2016 general obligation promissory note (6)	8,600,000	10,000,000
June 15, 2016 general obligation promissory note (7)	1,235,000	1,500,000
June 30, 2016 general obligation promissory note (8)	1,190,000	1,500,000
June 1, 2017 general obligation promissory note (9)	10,700,000	
Total general obligation debt	\$ 45,225,000	\$ 45,450,000

Northcentral Technical College District

Notes to Financial Statements

Note 5: Long-Term Obligations (Continued)

General Obligation Debt (Continued)

- (1) Promissory note issued to Marshall & Ilsley Bank, to remodel buildings and to acquire and replace equipment, with interest at 1.5% to 2.25 %. Principal due annually on September 1, with final maturity September 1, 2016.
- (2) Promissory note issued to KeyBanc Capital Markets, to remodel buildings and to acquire and replace equipment, with interest at 1% to 2%. Principal due annually on September 1, with final maturity September 1, 2017.
- (3) Promissory note issued by Piper Jaffray & Co., to remodel buildings and to acquire and replace equipment, with interest at 2% to 3%. Principal due annually on September 1, beginning September 1, 2014, with final maturity September 1, 2022.
- (4) Promissory note issued by Raymond James & Associates, Inc. for construction on the Medford Campus to remodel building and to acquire and replace equipment, with interest at 1% to 1.5%. Principal due annually on September 1, beginning September 1, 2015, with final maturity September 1, 2019.
- (5) Promissory note issued by BMO Capital Markets, for purchase of the Wittenberg Campus, purchase of a mobile classroom, construction of a building addition on the Wausau campus, building remodeling and improvement projects, building and site maintenance and repairs, site improvements, and equipment, with interest at 1% to 2.25%. Principal due annually on September 1, beginning with September 1, 2016, with final maturity September 1, 2020.
- (6) Promissory note issued by Hutchinson, Shockey, Erley & Co. for the construction of an addition to the Student Life Center of the Wausau Campus, construction of a tactical safety range and multi-media classroom on the Merrill Campus, remodeling and improvement projects, building and site maintenance and repairs, site improvements, and equipment acquisition, installation and related costs, with interest at 2%. Principal due annually on March 1, beginning with March 1, 2017, with final maturity March 1, 2026.
- (7) Promissory note issued by Raymond James & Associates, Inc. for remodeling and improvement projects and equipment acquisition, installation and related costs, with interest at 2%. Principal due annually on March 1, beginning with March 1, 2017, with final maturity March 1, 2026.
- (8) Promissory note issued by Hutchinson, Shockey, Erley & Co. for remodeling and improvement projects and equipment acquisition, installation and related costs, with interest at 2%. Principal due annually on March 1, beginning March 1, 2017, with final maturity March 1, 2026.
- (9) Promissory note issued by Robert W. Baird & Co. Inc., for purchase of the diesel building and construction of the building additions at the Agricultural Center of Excellence, construction of a building addition on the Merrill Campus, remodeling and improvement projects, building and site maintenance and repairs, site improvements, and equipment acquisition, installation, and related costs, with interest at 2% to 3%. Principal due annually on March 1, beginning with March 1, 2018, with final maturity March 1, 2027.

Northcentral Technical College District

Notes to Financial Statements

Note 5: Long-Term Obligations (Continued)

General Obligation Debt (Continued)

The District has the power to incur indebtedness for certain purposes specified by Section 67.03(1)(a), Wisconsin Statutes in an aggregate amount, not exceeding 5% of the equalized value of the taxable property within the District, as last determined by the Wisconsin Department of Revenue. The 5% limit for the year ended June 30, 2017, was \$817,486,084 and the District's outstanding general obligation debt of \$45,225,000, net of resources available of \$9,388,527 to pay principal, was \$35,836,473. The 5% limit for the year ended June 30, 2016, was \$799,784,297 and the District's outstanding general obligation debt of \$45,450,000, net of resources available of \$11,063,982 to pay principal, was \$34,386,018.

Wisconsin Statutes 67.03(9) provides that the amount of bonded indebtedness for the purpose of purchasing school sites and the construction and equipping of school buildings may not exceed 2% of the equalized valuation of the taxable property, including tax incremental districts, in the District. This limit was \$326,994,433 and \$319,913,719 at June 30, 2017 and 2016, respectively. The District had no outstanding bonded indebtedness as of June 30, 2017 and 2016.

Aggregate cash flow requirements for the retirement of long-term principal and interest on general obligation debt as of June 30, 2017, follows:

Year Ended June 30,	Principal	Interest	Totals
2018	\$ 10,505,000	\$ 830,129	\$ 11,335,129
2019	7,085,000	709,219	7,794,219
2020	7,275,000	560,756	7,835,756
2021	5,305,000	428,813	5,733,813
2022	3,575,000	330,081	3,905,081
2023-2027	11,480,000	643,481	12,123,481
Total general obligation debt	\$ 45,225,000	\$ 3,502,479	\$ 48,727,479

Northcentral Technical College District

Notes to Financial Statements

Note 6: Leases, as Lessee

The District leases several buildings and the agreements expire during the next three years and are classified as operating leases.

Future minimum payments, by year and in the aggregate, under the noncancelable operating leases with initial or remaining terms in excess of one year consisted of the following:

2018	\$	258,547
2019		260,599
2020		77,937
<hr/>		
Total minimum lease payments	\$	597,083

Rental expense for all operating leases for the years ended June 30, 2017 and 2016, were \$256,531 and \$254,563, respectively.

Note 7: Employee Retirement Plans - Wisconsin Retirement System (WRS)

Plan Description - The Wisconsin Retirement System (WRS) is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government, and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>

Vesting - For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided - Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor.

Northcentral Technical College District

Notes to Financial Statements

Note 7: Employee Retirement Plans - Wisconsin Retirement System (WRS) (Continued)

Benefits Provided (Continued) - Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments - The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2007	3.0 %	10.0 %
2008	6.6 %	0.0 %
2009	(2.1)%	(42.0)%
2010	(1.3)%	22.0 %
2011	(1.2)%	11.0 %
2012	(7.0)%	(7.0)%
2013	(9.6)%	9.0 %
2014	4.7 %	25.0 %
2015	2.9 %	2.0 %
2016	0.5 %	(5.0)%

Contributions - Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and executives and elected officials. Starting on January 1, 2016, the executive and elected officials category was merged into the general employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

Northcentral Technical College District

Notes to Financial Statements

Note 7: Employee Retirement Plans - Wisconsin Retirement System (WRS) (Continued)

Contributions (Continued) - During the reporting period, the WRS recognized \$1,695,258 in contributions from the employer.

The District only has employees in the general category which had the following contribution rates as of June 30, 2017 and 2016:

Employee Category	2017		2016	
	Employee	Employer	Employee	Employer
General (including teachers, executives, and elected officials)	6.80 %	6.80 %	6.60 %	6.60 %

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2017 and 2016, the District reported a liability of \$1,480,742 and \$2,939,307, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of the calendar year that falls within the District's fiscal year and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation one year prior to that date rolled forward to the measurement date. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2016 and 2015, the District's proportion was 0.1796% and 0.1808%, which was a decrease of 0.0012% and an increase of 0.0001% from its proportion measured in the respective prior year.

For the years ended June 30, 2017 and 2016, the District recognized pension expense of \$3,813,857 and \$3,511,874.

At June 30, 2017 and 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2017		2016	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 564,607	\$ 4,656,805	\$ 496,789	\$ 6,185,722
Net differences between projected and actual earnings on pension plan investments	7,370,663		12,032,877	
Changes in assumptions	1,548,173		2,056,467	
Changes in proportion and differences between employer contributions and proportionate share of contributions	14,713	31,114		38,865
Employer contributions subsequent to the measurement date	864,427		842,045	
Total	\$ 10,362,583	\$ 4,687,919	\$ 15,428,178	\$ 6,224,587

Northcentral Technical College District

Notes to Financial Statements

Note 7: Employee Retirement Plans - Wisconsin Retirement System (WRS) (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued) - Deferred outflows of resources related to pension resulting from the District's contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended June 30:	Increase (Decrease) in Pension Expense
2018	\$ 1,955,310
2019	1,955,310
2020	1,336,409
2021	(439,540)
2022	2,748

Actuarial Assumptions - The total pension liability in the actuarial valuations used for the years ended June 30, 2017 and 2016, were determined using the following actuarial assumptions, applied to all periods included in the measurement:

	2017	2016
Actuarial Valuation Date	December 31, 2015	December 31, 2014
Measurement Date of Net Pension Liability (Asset)	December 31, 2016	December 31, 2015
Actuarial Cost Method	Entry Age	Entry Age
Asset Valuation Method	Fair Market Value	Fair Market Value
Long-Term Expected Rate of Return	7.2 %	7.2 %
Discount Rate	7.2 %	7.2 %
Salary Increases:		
Inflation	3.2 %	3.2 %
Seniority/Merit	0.2 % - 5.6 %	0.2 % - 5.6 %
Mortality	Wisconsin 2012 Mortality Table	Wisconsin 2012 Mortality Table
Post-Retirement Adjustments*	2.1 %	2.1 %

* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2015 using experience from 2012 - 2014. The total pension liability for December 31, 2016, is based upon a roll-forward of the liability calculated from the December 31, 2015, actuarial valuation.

Northcentral Technical College District

Notes to Financial Statements

Note 7: Employee Retirement Plans - Wisconsin Retirement System (WRS) (Continued)

Actuarial Assumptions (Continued) - Long-term Expected Return on Plan Assets: The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

As of December 31, 2016				
Asset Allocation Targets and Expected Returns	Asset Allocation %	Destination Target Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return
<u>Core Fund</u>				
Global equities	50.0 %	45.0 %	8.3 %	5.4 %
Fixed income	24.5 %	37.0 %	4.2 %	1.4 %
Inflation sensitive assets	15.5 %	20.0 %	4.3 %	1.5 %
Real estate	8.0 %	7.0 %	6.5 %	3.6 %
Private equity/debt	8.0 %	7.0 %	9.4 %	6.5 %
Multi-asset	4.0 %	4.0 %	6.6 %	3.7 %
Total core fund	110.0 %	120.0 %	7.4 %	4.5 %
<u>Variable Fund</u>				
U.S. equities	70.0 %	70.0 %	7.6 %	4.7 %
International equities	30.0 %	30.0 %	8.5 %	5.6 %
Total variable fund	100.0 %	100.0 %	7.4 %	5.0 %

Northcentral Technical College District

Notes to Financial Statements

Note 7: Employee Retirement Plans - Wisconsin Retirement System (WRS) (Continued)

Actuarial Assumptions (Continued)

Asset Allocation Targets and Expected Returns	Asset Allocation %	As of December 31, 2015		
		Destination Target Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return
<u>Core Fund</u>				
U.S. equities	27.0 %	23.0 %	7.6 %	4.7 %
International equities	24.5 %	22.0 %	8.5 %	5.6 %
Fixed income	27.5 %	37.0 %	4.4 %	1.6 %
Inflation sensitive assets	10.0 %	20.0 %	4.2 %	1.4 %
Real estate	7.0 %	7.0 %	6.5 %	3.6 %
Private equity/debt	7.0 %	7.0 %	9.4 %	6.5 %
Multi-asset	4.0 %	4.0 %	6.7 %	3.8 %
Total core fund	107.0 %	120.0 %	7.4 %	4.5 %
<u>Variable</u>				
U.S. equities	70.0 %	70.0 %	7.6 %	4.7 %
International equities	30.0 %	30.0 %	8.5 %	5.6 %
Total variable fund	100.0 %	100.0 %	7.9 %	5.0 %

New England Pension Consultants Long-Term US CPI (Inflation) Forecast: 2.75%

Assets Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.

Single Discount Rate: A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long-term bond rate of 3.78%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Northcentral Technical College District

Notes to Financial Statements

Note 7: Employee Retirement Plans - Wisconsin Retirement System (WRS) (Continued)

Actuarial Assumptions (Continued) - Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension liability (asset) calculated using the current discount rate, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	2017		2016	
	Discount Rate	Net Pension Liability (Asset)	Discount Rate	Net Pension Liability (Asset)
1% decrease to the rate	6.2%	\$ 19,480,107	6.2%	\$ 20,161,357
Current discount rate	7.2%	1,480,742	7.2%	2,939,307
1% increase to the rate	8.2%	(12,379,585)	8.2%	(10,866,784)

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available online at <http://etf.wi.gov/publications/cafr.htm>

Payables to the Pension Plan - At June 30, 2017 and 2016, the District reported a payable of \$136,085 and \$132,028 for the outstanding amount of employer contributions to the pension plan, respectively.

Note 8: Other Postemployment Benefits

Plan Description - The District administers a single-employer defined benefit health care plan. The plan provides medical insurance benefits to eligible retirees and their spouses through the District's group medical insurance plan, which covers both active and retired members. Benefit provisions are established through collective bargaining agreements. The eligibility requirements are based on the retiree's position, years of service, and age at retirement. No assets are accumulated in an irrevocable trust and therefore there is no standalone report for the plan.

Benefits Provided - Benefits provided to retirees are as follows:

- Faculty and management retiring prior to July 1, 2012, with at least eight years of service and either hired prior to July 1, 2007, and reaching age 57 or hired on or after July 1, 2007, and at least age 59 are covered until eligible for Medicare benefits or until covered under a new employer's medical program, whichever comes first. Also included are employees that provided notice by December 31, 2011, of their retirement by June 30, 2015. The maximum monthly premium paid by the District during the covered period includes both the single and family premiums, and based upon years of service will range from 60% to 100% of the premium for active employees.

Northcentral Technical College District

Notes to Financial Statements

Note 8: Other Postemployment Benefits (Continued)

Benefits Provided (Continued)

- Support staff retiring prior to July 1, 2012, with at least 20 years of service, reaching age 59, and eligible for a benefit under WRS are covered until eligible for Medicare benefits. Also included are employees that provided notice by December 31, 2011, of their retirement by June 30, 2015. The District will make contributions toward a retiree's single medical premium determined by a break-even calculation made at the time of retirement which will remain frozen at the calculated amount for the duration of benefit eligibility. Retirees electing family coverage will be responsible for the difference between the single and family premium amounts.
- Paraprofessional and technical employees retiring prior to July 1, 2012, with at least 15 years of service, reaching age 57, and eligible for a benefit under WRS are covered until eligible for Medicare benefits. Also included are employees that provided notice by December 31, 2011, of their retirement by June 30, 2015. The maximum monthly premium paid by the District during the covered period will be 75% to 100% of the single premium determined based upon years of service with an annual maximum of \$7,848. Retirees electing family coverage will be responsible for the difference between the single and family premium amounts.
- Employees hired prior to July 1, 2012 and retiring on or after July 1, 2012, who are at least 62 years old with at least 20 years of service are covered until eligible for Medicare benefits. The District will make medical insurance premium contributions (single or family for faculty and middle leader and single for other retirees) as are made for active employees. Retirees subject to the single premium contribution electing family coverage will be responsible for the difference between the single and family premium amounts.
- For eligible retiring full-time employees hired prior to July 1, 2012, with at least 20 years of NTC or WRS service and retiring before age 65, the District will continue 100% premium contributions for the retiree's life insurance benefit payout value at a rate of 37.5%, reduced annually at retiree's birthday, until such time that the life insurance benefit payout value will be frozen at 12.5%.
- For eligible retiring full-time employees hired prior to July 1, 2012, with at least 20 years of NTC or WRS service and retiring at age 65 or later, the District will continue 100% premium contributions for the retiree's life insurance benefit payout value at a rate of 37.5% for the retiree's 65th year, reduced to 25% for the retiree's 66th year, and a frozen rate of 12.5% for the retiree's 67th year and thereafter.
- For eligible retiring part-time employees hired prior to July 1, 2012, with at least 20 years of NTC or WRS service and retiring before age 65, the District will continue 100% premium contributions for the retiree's life insurance benefit payout value at a rate of 75%, reduced annually at retiree's birthday, until such time that the life insurance benefit payout value will be frozen at 25%.

Northcentral Technical College District

Notes to Financial Statements

Note 8: Other Postemployment Benefits (Continued)

Benefits Provided (Continued)

- For eligible retiring part-time employees hired prior to July 1, 2012, with at least 20 years of NTC or WRS service and retiring at age 65 or later, the District will continue 100% premium contributions for the retiree's life insurance benefit payout value at a rate of 75% for the retiree's 65th year, reduced to 50% for the retiree's 66th year, and a frozen rate of 25% for the retiree's 67th year and thereafter.
- For all eligible retiring employees continuing to participate in the District's group medical plan, the District will annually contribute to a health savings account until Medicare eligibility, \$1,000 if single coverage and \$2,000 if family coverage.

Employees Covered by the Benefit Terms - At June 30, 2016, the measurement date, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	40
Inactive employees entitled to, but not receiving, benefit payments	168
Active employees	245
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Total	453

For eligible retiring full-time employees hired prior to July 01, 2012, retiring between age 65 and 70, the District will continue contributions towards the retiree's life insurance premiums at a rate of 37.50% until the age of 66, 25% until the age of 67, and 12.5% thereafter.

Total OPEB Liability - The District's total OPEB liability at June 30, 2017 was \$6,663,366, was measured as of June 30, 2016, and was determined by an update to the actuarial valuation. The District's total OPEB liability at June 30, 2016, was \$6,564,390, was measured as of June 30, 2015, and was determined by an actuarial valuation at that date.

Actuarial Assumptions - The total OPEB liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions and other inputs:

Actuarial cost method	Entry Age Normal
Discount rate	3.00 %
Healthcare cost trend rate	7.5% decreasing by .5% per year down to 6.5%, then by .1% per year down to 5%, and level thereafter

The discount rate is based on the Bond Buyer Go 20-Bond Municipal Bond Index published by the Federal Reserve for the week closest to, but not later than the measurement date. Mortality rates are based upon the Wisconsin Retirement System (WRS) 2012 Mortality Table. The mortality table and other significant assumptions are based on the WRS's actuarial experience study from 2012-2014.

Northcentral Technical College District

Notes to Financial Statements

Note 8: Other Postemployment Benefits (Continued)

Changes in Total OPEB Liability - OPEB liability activity for the years ended June 30, 2017 and 2016, were as follows:

Balance at July 1, 2015	\$ 6,714,059
Service cost	124,538
Interest	244,389
Benefit payments	(518,596)
<hr/>	
Balance at July 1, 2016	6,564,390
Service cost	124,538
Interest	234,496
Changes of assumptions or other input	486,813
Benefit payments	(746,871)
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Balance at June 30, 2017	\$ 6,663,366

Sensitivity of the District's OPEB Liability to Changes in the Discount Rate - The following presents the District's OPEB liability calculated using the discount rate, as well as what the District's OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	2017		2016	
	Discount Rate	Total OPEB Liability	Discount Rate	Total OPEB Liability
1% decrease to the rate	2.0 %	\$7,437,759	2.75 %	\$7,238,163
Current discount rate	3.0 %	\$6,663,366	3.75 %	\$6,564,390
1% increase to the rate	4.0 %	\$6,027,855	4.75 %	\$6,005,229

Sensitivity of the District's OPEB Liability to Changes in the Healthcare Cost Trend Rate - The following presents the District's OPEB liability calculated using the healthcare cost trend rate of 7.5% decreasing to 5.0%, as well as what the District's OPEB liability would be if it were calculated using the healthcare cost trend rate that is 1-percentage-point lower (6.5% decreasing to 4.0%) or 1-percentage-point higher (8.5% decreasing to 6.0%) than the current rate:

	2017		2016	
	Healthcare Cost Trend Rate	Total OPEB Liability	Healthcare Cost Trend Rate	Total OPEB Liability
1% decrease to the rate	6.5% decreasing to 4.0%	\$6,438,415	6.5% decreasing to 4.0%	\$6,370,770
Current discount rate	7.5% decreasing to 5.0%	\$6,663,366	7.5% decreasing to 5.0%	\$6,564,390
1% increase to the rate	8.5% decreasing to 6.0%	\$6,923,814	8.5% decreasing to 6.0%	\$6,786,985

Northcentral Technical College District

Notes to Financial Statements

Note 8: Other Postemployment Benefits (Continued)

OPEB Expense and Deferred Outflow of Resources - For the years ended June 30, 2017 and 2016, the District recognized OPEB expense of \$411,553 and \$377,944, respectively. At June 30, 2017 and 2016, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2017		2016	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions or other input	\$ 417,268	\$ 0	\$ 0	\$ 0
Employer contributions subsequent to the measurement date	840,132		746,871	
Total	\$ 1,257,400	\$ 0	\$ 746,871	\$ 0

\$840,132 reported as deferred outflows of resources related to OPEB resulting from the District's contributions subsequent to the measurement date will be recognized as a decrease of the net OPEB liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources related to OPEB will be recognized in pension expense as follows:

Year Ended June 30	Net Increase (Decrease) in OPEB Expense
2018	\$ 69,545
2019	69,545
2020	69,545
2021	69,545
2022	69,545
Thereafter	69,543

Note 9: Risk Management

Districts Mutual Insurance Company (DMI)

In July 2004, all 16 WTCS technical colleges created the Districts Mutual Insurance Company (DMI). Districts Mutual Insurance Company is a fully-assessable mutual company authorized under Wisconsin Statute 611 to provide property, casualty, and liability insurance and risk management services to its members. The scope of insurance protection provided by DMI is broad, covering property at \$500,225,000 per occurrence; equipment at \$100,000,000 per occurrence; general liability, auto, and educators legal liability at \$5,000,000 per occurrence; and workers' compensation at the statutorily required limits.

At this time, settled claims have not approached the coverage limits as identified above. The District's exposure in its layer of insurance is limited to \$2,500 to \$100,000 per occurrence depending on the type of coverage and DMI purchases reinsurance for losses in excess of its retained layer of coverage.

Northcentral Technical College District

Notes to Financial Statements

Note 9: Risk Management (Continued)

Districts Mutual Insurance Company (DMI) (Continued)

DMI operations are governed by a five-member Board of Directors. Member colleges do not exercise any control over the activities of DMI beyond election of the Board of Directors at the annual meeting. The Board has the authority to adopt its own budget, set policy matters, and control the financial affairs of the company.

Each member college was assessed an annual premium that included a capitalization component to establish reserves for the company. Since DMI is fully capitalized, member districts have not been assessed a capitalization amount for fiscal years 2017 and 2016. For the years ended June 30, 2017 and 2016, the District paid premiums of \$306,360 and \$311,226, respectively. Future premiums will be based on relevant rating exposure bases as well as the historical loss experienced by members. DMI's ongoing operational expenses, other than loss adjustment expenses, are apportioned pro rata to each participant based on equity interest in the company.

The audited DMI financial statements can be obtained through Districts Mutual Insurance Co., 212 West Pinehurst Trail, Dakota Dunes, South Dakota 57049.

Supplemental Insurance

In July 1997, the WTCS technical colleges formed the WTCS Insurance Trust to jointly purchase commercial insurance to provide coverage for losses from theft of, damages to, or destruction of assets. The trust is organized under Wisconsin Statutes 66.0301 and is governed by a board of trustees consisting of one trustee from each member college. Member entities include all 16 Wisconsin Technical College System districts.

The WTCS Insurance Trust has purchased the following levels of coverage from DMI for its participating members:

- Foreign Liability - \$1,000,000 aggregate general; \$1,000,000 auto per accident; \$1,000,000 employee benefits; includes benefit for accidental death and dismemberment, repatriation, and medical expenses, and \$1,000 deductible for employee benefits.
- Crime - \$750,000 coverage for employee dishonesty, forgery, computer fraud, and funds transfer fraud; \$500,000 coverage for theft, robbery, burglary, disappearance and destruction of money and securities; \$25,000 coverage for investigation expenses; \$2,500 deductible for investigation, and \$5,000 deductible for employee dishonesty, forgery, and fraud.

The scope of settled claims has not exceeded the coverage limits in any of the past three fiscal years. There was no significant reduction in the District's insurance coverage in fiscal 2017.

Northcentral Technical College District

Notes to Financial Statements

Note 9: Risk Management (Continued)

Self-Funded Health and Vision Insurance

The District has retained the risk of loss for its health care program. As part of the health care coverage, the District purchases stop-loss coverage which pays claims in excess of \$175,000 per individual. The District also provides all employees, except faculty, \$50 every two years towards incurred vision care costs.

The District establishes claims liabilities based on estimates of the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled and of claims that have been incurred but not reported. The estimate was provided by management. At June 30, 2017 and 2016, the amounts of these liabilities were \$314,364 and \$332,572, respectively. The following represents changes in those liabilities for the District during the past two years:

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year-End
2014-15	\$ 469,649	\$ 5,854,840	\$ 5,539,629	\$ 784,860
2015-16	\$ 784,860	\$ 5,414,241	\$ 5,866,529	\$ 332,572
2016-17	\$ 332,572	\$ 4,137,734	\$ 4,155,942	\$ 314,364

Note 10: Construction and Other Significant Commitments

Construction Commitments

The District has several active construction projects, as well as commitments to contractors and vendors to construct or purchase assets in the subsequent year, as of June 30, 2017. The construction projects in progress are the Merrill Tactical Safety Range, the Manure Tank Expansion at the Agriculture Center of Excellence, the Wausau Campus Restroom Remodel in Buildings F, H, and CHS, the Wausau Campus H Building Roof Replacement, and the Timberwolf Access Driveway, as well as some smaller remodeling projects. Also, orders were placed for smart classroom equipment and installation, furniture for various projects, server and other IT-related items, and instructional equipment needed for the start of the fall semester. These orders were initially placed prior to June 30, 2017, due to delivery and installation lead time requirements.

Northcentral Technical College District

Notes to Financial Statements

Note 10: Construction and Other Significant Commitments (Continued)

Construction Commitments (Continued)

Future commitments include the purchase of the Diesel Building, the Wausau STEM Center Remodel, the Agriculture Center Remodel to include the expansion of the existing barn and classroom, the construction of the CDL Building, as well as various maintenance and remodeling projects at the Wausau and regional campuses. At year end, the District's commitments with contractors and vendors, including change orders through the date of this report, are as follows:

Project	Spent Through 6/30/2017	Remaining Commitment
HAAS Automation	\$ 117,516	\$ 0
Smart Classrooms	103,086	166,568
Website Development Project		250,000
Bathroom Remodeling, Buildings F, H, CHS	41,543	219,978
Server Equipment		191,391
IT Consulting for ERP (PeopleSoft)		688,980
IVC Classrooms		270,274
Merrill Tactical Safety Range Addition	1,443,990	84,192
Manure Tank Expansion, AG Center	214	193,334
Timberwolf Suites Access Road	28,799	139,001
Vehicles		101,776
Diesel Building Purchase	4,217	638,280
STEM Center Remodel		645,889
Building H Roof Replacement	158,266	183,366
AG Center Additions, Barn, and Classroom		96,200

None of these commitments were recorded as encumbrances at year-end.

The District has a non-cancellable telecommunication service agreement for network services. Payments are monthly and the final contract's term will end in November 2018. Total expenses for the year ended June 30, 2017, were \$14,100. As of June 30, 2017, the District was committed to make payments of \$19,975.

The District has a maintenance agreement for support services related to information technology. Payments are due quarterly with the agreement set to expire June 30, 2018. The remaining commitment to make payments for this agreement at June 30, 2017, was \$688,980.

Northcentral Technical College District

Notes to Financial Statements

Note 11: Joint Ventures

The District implemented a computerized library database through a joint venture by joining the Wisconsin Public Access Library System (WISPALS). WISPALS is governed by the college presidents and librarians with each member college having an equal vote. As of July 1, 2013, there were 11 full members. Through the joint venture, each college owns one-eleventh of the computer hardware and software that comprises WISPALS; however, the computer hardware and software is permanently housed at Waukesha County Technical College's Pewaukee campus. Operating costs of WISPALS are also shared equally by the member colleges. The following is a summary of financial information for WISPALS as of June 30:

	2017		2016	
	Total WISPALS	NTC's Share	Total WISPALS	NTC's Share
Total assets	\$ 114,671	\$ 10,425	\$ 34,602	\$ 3,146
Total liabilities			34,602	3,146
Ending fund balance	114,671	10,425		
Total revenues	684,012	62,183	459,276	41,752
Total expenses	499,554	45,414	478,818	43,529

The WISPALS financial statements can be obtained through the District's fiscal agent, Gateway Technical College District, by directing the request to the Administration Center, 3520 30th Avenue, Kenosha, WI 53144.

Note 12: Contingent Liabilities

On August 31, 2011, the Dairyland State Academy, Inc., transferred title of all property owned by the Academy to the College. This property was purchased using funds from various donors, including an initial \$1,000,000 capital contribution from Marathon County. In the event the property is no longer being used for its intended use as an agriculture farm/learning laboratory, the property shall be liquidated and the proceeds distributed in accordance with an agreement with Marathon County.

Note 13: Expense Classification

Operating expenses by natural classification were as follows for the years ended June 30:

	2017	2016
Salaries and wages	\$ 29,236,144	\$ 29,468,923
Employee benefits	11,635,303	12,156,042
Travel, memberships, and subscriptions	1,133,640	1,124,297
Supplies and minor equipment	5,949,445	9,030,887
Postage, printing, and advertising	894,808	1,064,368
Repairs and maintenance	670,527	693,142
Contracted services	5,365,996	1,697,590
Rentals	364,909	397,094
Insurance	390,404	395,917
Utilities	924,666	924,758
Depreciation	12,027,408	7,494,047
Other	338,566	305,038
Student aid	1,573,146	2,585,376
Total operating expenses	\$ 70,504,962	\$ 67,337,479

Note 14: Subsequent Event

On October 4, 2017 the District signed a contract in the amount of \$840,164 for barn and classroom additions to the Agriculture Center for Excellence.

Required Supplementary Information

Northcentral Technical College District

Schedule of Changes in Total Other Postemployment Benefit (OPEB) Liability and Related Ratios Last Ten Fiscal Years (When Available)

	2017	2016
Measurement date	6/30/2016	6/30/2015
Total OPEB Liability		
Service cost	\$ 124,538	\$ 124,538
Interest	234,496	244,389
Changes of assumptions or other input	486,813	
Benefit payments	(746,871)	(518,596)
Net change in total OPEB liability	98,976	(149,669)
Total OPEB liability at beginning	6,564,390	6,714,059
Total OPEB liability at end	\$ 6,663,366	\$ 6,564,390
District's covered employee payroll	\$ 16,353,932	\$ 16,353,932
Total OPEB liability as a percentage of covered-employee payroll	40.74 %	40.14 %

*The amounts presented were determined as of a measurement date one year prior to the fiscal year. Amounts were not available for years prior to 2016.

Notes to Schedule

Changes of benefit terms: There were no changes of benefit terms.

Changes of assumptions: In 2017, the discount rate was changed to 3.0% to be reflective of the 20-year AA municipal bond rates.

See Independent Auditor's Report.

Northcentral Technical College District

Schedules of Employer's Proportionate Share of the Net Pension Liability (Asset) and Employer Contributions - Wisconsin Retirement System

Last Ten Fiscal Years (When Available)

	2017	2016	2015
Schedule of the Employer's Proportionate Share of the Net Pension Liability (Asset)			
Measurement date	12/31/2016	12/31/2015	12/31/2014
District's proportion of the net pension liability (asset)	0.1796 %	0.1809 %	0.1807 %
District's proportionate share of the net pension liability (asset)	1,480,742	2,939,307	(4,438,877)
District's covered-employee payroll during the measurement period	25,685,729	25,565,458	25,366,952
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	5.76 %	11.50 %	(17.50)%
Plan fiduciary net position as a percentage of the total pension liability (asset)	99.12 %	98.20 %	102.74 %
Schedule of Employer Contributions			
Contractually required contribution for the fiscal period	\$ 1,743,835	\$ 1,720,607	\$ 1,765,923
Contributions in relation to the contractually required contribution	(1,743,835)	(1,720,607)	(1,765,923)
Contribution deficiency	\$ 0	\$ 0	\$ 0
District's covered employee payroll for the fiscal period	\$ 26,024,846	\$ 25,678,283	\$ 25,588,765
Contributions as a percentage of covered-employee payroll	6.70 %	6.70 %	6.90 %

Notes to Schedules

Changes of benefit terms: There were no changes of benefit terms for any participating employer in WRS.

Changes of assumptions: There were no changes in the assumptions.

See Independent Auditor's Report

Supplementary Information

The following supplementary information is provided to document Northcentral Technical College District's compliance with State budgetary requirements. This accountability is an essential requirement to maintain the public trust. The method of accounting used for budgetary compliance monitoring is substantially different from the method of preparing the basic financial statements of the District, as described in the notes to the accompanying schedules.

Northcentral Technical College District

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund

Year Ended June 30, 2017

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
Revenues:						
Local government	\$ 8,389,577	\$ 8,611,191	\$ 8,611,191	\$ 0	\$ 8,611,191	\$ 0
State revenues	18,729,408	19,370,644	19,370,644		19,370,644	
Federal revenues		10,000	10,000		10,000	
Statutory program fees	9,800,000	8,562,597	8,562,597		8,562,597	
Material fees	575,000	482,381	482,381		482,381	
Other student fees	359,500	466,324	466,324		466,324	
Institutional revenues	490,000	480,760	480,760		480,760	
Total revenues	38,343,485	37,983,897	37,983,897		37,983,897	
Expenditures:						
Instruction	21,841,035	20,609,637	20,609,637		20,609,637	
Instructional resources	1,497,796	1,453,226	1,453,226		1,453,226	
Student services	2,524,689	2,325,862	2,325,862		2,325,862	
General institutional	8,821,686	8,226,180	8,226,180		8,226,180	
Physical plant	3,842,408	3,545,526	3,545,526		3,545,526	
Total expenditures	38,527,614	36,160,431	36,160,431		36,160,431	
Excess (deficiency) of revenues over expenditures	(184,129)	1,823,466	1,823,466		1,823,466	
Other financing sources (uses):						
Transfers in		26,663	26,663		26,663	
Transfers out		(1,660,000)	(1,660,000)		(1,660,000)	
Total other financing sources (uses)		(1,633,337)	(1,633,337)		(1,633,337)	
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	\$ (184,129)	\$ 190,129	190,129		190,129	\$ 0
Fund balance at beginning of year			14,751,498		14,751,498	
Fund balance at end of year			\$ 14,941,627	\$ 0	\$ 14,941,627	
Fund balance:						
Reserved for prepaid items			\$ 257,057			
Unreserved fund balance:						
Designated for postemployment benefits			6,663,366			
Designated for state aid fluctuations			898,687			
Designated for operations			7,122,517			
Total fund balance			\$ 14,941,627			

See Independent Auditor's Report.

See accompanying notes to budgetary comparison schedules.

Northcentral Technical College District

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) - Special Revenue Aidable Fund

Year Ended June 30, 2017

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
Revenues:						
Local government	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 0	\$ 1,100,000	\$ 0
State revenues	2,700,000	2,845,638	2,845,638		2,845,638	
Federal revenues	2,753,000	2,761,021	2,761,021		2,761,021	
Statutory program fees	960,000	1,338,909	1,338,909		1,338,909	
Material fees	75,000	93,568	93,568		93,568	
Other student fees	395,000	451,074	451,074		451,074	
Institutional revenues	3,140,000	3,256,441	3,256,441		3,256,441	
Total revenues	11,123,000	11,846,651	11,846,651		11,846,651	
Expenditures:						
Instruction	8,270,376	9,109,006	9,109,006		9,109,006	
Instructional resources	101,233	105,790	105,790		105,790	
Student services	1,437,863	1,457,016	1,457,016		1,457,016	
General institutional	1,505,161	1,610,486	1,610,486		1,610,486	
Physical plant	69,344	65,267	65,267		65,267	
Total expenditures	11,383,977	12,347,565	12,347,565		12,347,565	
Excess (deficiency) of revenues over expenditures	(260,977)	(500,914)	(500,914)		(500,914)	
Other financing sources - Transfers in		994,000	994,000		994,000	
Excess (deficiency) of revenues and other financing sources over expenditures	\$ (260,977)	\$ 493,086	493,086		493,086	\$ 0
Fund balance at beginning of year			1,729,863		1,729,863	
Fund balance at end of year			\$ 2,222,949	\$ 0	\$ 2,222,949	
Fund balance - Unreserved - Designated for operations			\$ 2,222,949			

See Independent Auditor's Report.

See accompanying notes to budgetary comparison schedules.

Northcentral Technical College District

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) - Special Revenue Non-Aidable Fund

Year Ended June 30, 2017

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
Revenues:						
Local government	\$ 200,000	\$ 229,012	\$ 229,012	\$ 0	\$ 229,012	\$ 0
State revenues	1,220,000	1,209,974	1,209,974		1,209,974	
Federal revenues	15,046,000	12,915,539	12,915,539		12,915,539	
Other student fees	860,000	878,639	878,639		878,639	
Institutional revenues	185,000	228,581	228,581		228,581	
Total revenues	17,511,000	15,461,745	15,461,745		15,461,745	
Expenditures:						
Instructional		53	53		53	
Student services	17,291,000	15,419,894	15,419,894		15,419,894	
Public service	50,000	63,373	63,373		63,373	
Total expenditures	17,341,000	15,483,320	15,483,320		15,483,320	
Excess (deficiency) of revenues over expenditures	170,000	(21,575)	(21,575)		(21,575)	
Other financing sources - Transfers in		16,000	16,000		16,000	
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ 170,000</u>	<u>\$ (5,575)</u>	<u>(5,575)</u>		<u>(5,575)</u>	<u>\$ 0</u>
Fund balance at beginning of year			309,909		309,909	
Fund balance at end of year			<u>\$ 304,334</u>	<u>\$ 0</u>	<u>\$ 304,334</u>	
Fund balance - Reserved fund balance - Student organizations			<u>\$ 304,334</u>			

See Independent Auditor's Report.

See accompanying notes to budgetary comparison schedules.

Northcentral Technical College District

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) - Capital Projects Fund

Year Ended June 30, 2017

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
Revenues:						
State revenues	\$ 317,866	\$ 382,792	\$ 382,792	\$	\$ 382,792	\$ 0
Federal revenues		15,382	15,382		15,382	
Institutional revenues	199,000	819,250	819,250		819,250	
Total revenues	516,866	1,217,424	1,217,424		1,217,424	
Expenditures:						
Capital outlay:						
Instruction	2,978,069	2,387,448	2,387,448		2,387,448	
Instructional resources	1,250,983	1,219,400	1,219,400		1,219,400	
Student services		11,954	11,954		11,954	
General institutional	3,070,671	2,893,595	2,893,595		2,893,595	
Physical plant	4,644,787	6,481,542	6,481,542		6,481,542	
Total expenditures	11,944,510	12,993,939	12,993,939		12,993,939	
Excess (deficiency) of revenues over expenditures	(11,427,644)	(11,776,515)	(11,776,515)		(11,776,515)	
Other financing sources:						
Transfers in		650,000	650,000		650,000	
Issuance of long-term debt	11,500,000	10,700,000	10,700,000		10,700,000	
Total other financing sources	11,500,000	11,350,000	11,350,000		11,350,000	
Excess (deficiency) of revenues and other financing sources over expenditures	\$ 72,356	\$ (426,515)	(426,515)		(426,515)	\$ 0
Fund balance at beginning of year			14,832,704		14,832,704	
Fund balance at end of year			\$ 14,406,189	\$ 0	\$ 14,406,189	
Fund balance - Reserved for capital projects			\$ 14,406,189			

See Independent Auditor's Report.

See accompanying notes to budgetary comparison schedules.

Northcentral Technical College District

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) - Debt Service Fund

Year Ended June 30, 2017

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
Revenues:						
Local revenues	\$ 9,550,096	\$ 11,848,170	\$ 11,848,170	\$ 0	\$ 11,848,170	\$ 0
Institutional revenues	11,500	29,403	29,403		29,403	
Total revenues	9,561,596	11,877,573	11,877,573		11,877,573	
Expenditures - Physical plant						
	11,772,000	11,717,492	11,717,492		11,717,492	
Excess (deficiency) of revenues over expenditures						
	(2,210,404)	160,081	160,081		160,081	
Other financing sources - Premium on long-term debt						
	220,000	320,437	320,437		320,437	
Excess (deficiency) of revenues and other financing sources over expenditures						
	<u>\$ (1,990,404)</u>	<u>\$ 480,518</u>	480,518		480,518	<u>\$ 0</u>
Fund balance at beginning of year						
			1,986,343		1,986,343	
Fund balance at end of year						
			<u>\$ 2,466,861</u>	<u>\$ 0</u>	<u>\$ 2,466,861</u>	
Fund balance - Reserved for debt service						
			<u>\$ 2,466,861</u>			

See Independent Auditor's Report.

See accompanying notes to budgetary comparison schedules.

Northcentral Technical College District

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) - Enterprise Fund

Year Ended June 30, 2017

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
Revenues:						
Local	\$ 0	\$ 40,143	\$ 40,143	\$ 0	\$ 40,143	\$ 0
Federal		259	259		259	
Institutional	3,205,000	2,691,845	2,691,845		2,691,845	
Total revenues	3,205,000	2,732,247	2,732,247		2,732,247	
Expenses - Auxiliary service	3,228,000	2,807,450	2,807,450		2,807,450	
Excess (deficiency) of revenues over expenses	(23,000)	(75,203)	(75,203)		(75,203)	
Other financing uses - Transfers out		(26,663)	(26,663)		(26,663)	
Change in net position	<u>\$ (23,000)</u>	<u>\$ (101,866)</u>	(101,866)		(101,866)	<u>\$ 0</u>
Net position at beginning of year			<u>679,577</u>		<u>679,577</u>	
Net position at end of year			<u>\$ 577,711</u>	<u>\$ 0</u>	<u>\$ 577,711</u>	
Net position - Unrestricted retained earnings			<u>\$ 577,711</u>			

See Independent Auditor's Report.

See accompanying notes to budgetary comparison schedules.

Northcentral Technical College District

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) - Internal Service Fund

Year Ended June 30, 2017

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
Revenues - Institutional	\$ 7,888,000	\$ 7,170,035	\$ 7,170,035	\$ 0	\$ 7,170,035	\$ 0
Expenses - Auxiliary service	7,718,000	6,927,807	6,927,807		6,927,807	
Excess (deficiency) of revenues over expenses	170,000	242,228	242,228		242,228	
Change in net position	<u>\$ 170,000</u>	<u>\$ 242,228</u>	242,228		242,228	<u>\$ 0</u>
Net position at beginning of year			<u>834,457</u>		<u>834,457</u>	
Net position at end of year			<u>\$ 1,076,685</u>	<u>\$ 0</u>	<u>\$ 1,076,685</u>	
Net position - Unrestricted retained earnings			<u>\$ 1,076,685</u>			

See Independent Auditor's Report.

See accompanying notes to budgetary comparison schedules.

Northcentral Technical College District

Notes to Budgetary Comparison Schedules

Note 1: Budgetary Accounting

The District uses a fund structure for budgetary accounting as compared to the entity-wide presentation of the basic financial statements. Annual budgets are adopted for all funds in accordance with the requirements of the Wisconsin Technical College System Board. The District follows the procedures listed below in adopting its annual budget:

- Property taxes are levied by the various taxing municipalities located primarily in Marathon, Clark, Lincoln, Menominee, Portage, Price, Shawano, Taylor, Waupaca, and Langlade Counties. The District records as revenues its share of the local tax when levied, since the District's share becomes available during its fiscal year to finance its operations.
- Public hearings are conducted on the proposed budget.
- Prior to July 1, the budget is legally enacted through approval by the Board.
- Budget amendments during the year are legally authorized. Budget transfers (between funds and functional areas within funds) and changes in budgeted revenues and expenditures (appropriations) require approval by a vote of two-thirds of the entire membership of the Board and require publishing a Class I public notice in the District's official newspaper within ten days according to Wisconsin Statutes. It is the Board's policy to amend the budget to actual each fiscal year.
- Management exercises control over budgeted expenditures by fund and function (i.e., instruction, instructional resources, etc.), as presented in the required supplementary information. Expenditures may not exceed funds available or appropriated, unless authorized by a resolution adopted by a vote of two-thirds of the Board. Unused appropriations lapse at the end of each fiscal year.
- Formal budgetary integration is employed as a planning device for all funds. The annual operating budget is prepared primarily on the same basis as fund financial statements prior to the adoption of GASB Statement No. 34, except encumbrances are also included in the adopted budget. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of the formal budgetary process.

Northcentral Technical College District

Notes to Budgetary Comparison Schedules

Note 2: Explanation of Differences Between Revenues, Expenditures, and Other Financing Sources (Uses) for Budgetary Funds on a Budgetary Basis and the Statement of Revenues and Expenses on a GAAP Basis

Revenues

Actual amounts (budgetary basis) "revenues" from the budgetary comparison schedules		
General Fund	\$	37,983,897
Special Revenue Aidable Fund		11,846,651
Special Revenue Non-Aidable Fund		15,461,745
Capital Projects Fund		1,217,424
Debt Service Fund		11,877,573
Enterprise Fund		2,732,247
Internal Service Fund		7,170,035
		<hr/> 88,289,572
Adjustment:		
Interfund charges from internal service and fiduciary funds are eliminated for GAAP reporting		(7,140,464)
Interfund charges for rent are eliminated for GAAP reporting		(260,000)
Student aid in the form of loans are included in revenues for budgetary purposes but offset revenues for GAAP reporting		(6,615,159)
Scholarship allowances are included in expenditures for budgetary purposes but offset revenues for GAAP reporting		(5,895,116)
Revenue in agency funds are included in revenues for budgetary purposes but offset revenues for GAAP reporting		(997,679)
Summer tuition is recognized on the cash basis rather than the accrual basis		(18,650)
Property taxes levied for debt service payments in the subsequent fiscal year are deferred for budgetary purposes		(2,086,020)
		<hr/> Reconciled revenues
	\$	65,276,484
<hr/>		
Revenues per Statement of Revenues and Expenses on a GAAP basis:		
Operating revenues	\$	26,153,079
Property taxes		19,742,496
State operating appropriations		19,254,123
Investment income		126,786
		<hr/> Total
	\$	65,276,484
<hr/>		

Northcentral Technical College District

Notes to Budgetary Comparison Schedules

Note 2: Explanation of Differences Between Revenues, Expenditures, and Other Financing Sources (Uses) for Budgetary Funds on a Budgetary Basis and the Statement of Revenues and Expenses on a GAAP Basis (Continued)

Expenditures

Actual amounts (budgetary basis) "expenditures" from the budgetary comparison schedules:

General Fund	\$ 36,160,431
Special Revenue Aidable Fund	12,347,565
Special Revenue Non-Aidable Fund	15,483,320
Capital Projects Fund	12,993,939
Debt Service Fund	11,717,492
Enterprise Fund	2,807,450
Internal Service Fund	6,927,807

98,438,004

Adjustments:

Interfund charges from internal service funds are eliminated for GAAP reporting	(6,991,059)
Interfund charges for rent are eliminated for GAAP reporting	(260,000)
Student aid in the form of loans are included in expenditures for budgetary purposes but offset revenues for GAAP reporting	(6,615,159)
Scholarship allowances are included in expenditures for budgetary purposes but offset revenues for GAAP reporting	(5,895,116)
Expenses in agency funds are included in expenditures for budgetary purposes but offset revenues for GAAP reporting	(1,055,714)
The following expenditures are recognized on the cash basis rather than the accrual basis:	
Summer school instructional wages	(1,285)
Interest expense	93,406
Postemployment benefits	(411,553)
Pension-related benefits	2,070,362
Compensated absences	15,143
The acquisition of capital assets, excluding donations, is reported as an expenditure for budgetary purposes	(9,205,481)
Repayment of principal on long-term debt is a budgetary expenditure	(10,925,000)
Bond premium is amortized for GAAP purposes	(176,376)
Depreciation and loss on capital asset disposals recorded for GAAP purposes	12,824,479

Expenses on a GAAP basis \$ 71,904,651

Expenses per the Statement of Revenues and Expenses on a GAAP basis:

Operating expenses	\$ 70,504,962
Loss on disposal of capital assets	797,071
Interest expense	602,618

Total \$ 71,904,651

Other financing sources and uses such as transfers in (out) and proceeds from issuance of long-term debt are not recognized as revenues or expenses for GAAP reporting.

Northcentral Technical College District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2017

Administering Agency Pass-Through Agency Award Description	Federal Catalog Number	Pass-Through Agency Number	Grant Period	Program or Award Amount	Grantor Expenditures	Local Share
U.S. Department of Agriculture						
Direct Program						
Agriculture Risk Coverage Program	10.113	18849	1/1/16-12/31/16	\$ 259	\$ 259	\$ 0
U.S. Department of Interior						
Bureau of Indian Affairs						
Higher Education Grant Program	15.114		7/1/16-6/30/17		50,860	
U.S. Department of Labor						
Direct Programs						
Trade Adjustment Assistance Community College and Career Training INTERFACE	17.282	TC-25112-13-60-A-55	10/1/13-9/30/17	6,214,585	1,603,968	
Pass-Through Program						
Chippewa Valley Technical College						
Trade Adjustment Assistance Community College and Career Training ACT for Health Care	17.282	TC-26455-14-60-A-55	10/1/14-3/31/18	874,572	263,479	
Fox Valley Technical College						
Trade Adjustment Assistance Community College and Career Training INTERFACE	17.282	TC-25116-13-60-A-55	10/1/13-9/30/16		3,241	
Total U.S. Department of Labor					1,870,688	
U.S. Department of State						
Direct Program						
Middle East Partnership Initiative - Georgetown University	19.500	NTC-RX2050-972-16	6/2016-8/2017	27,895	20,776	6,433
Middle East Partnership Initiative - Benedictine University	19.500	N/A	6/2015-8/2016	23,914	20,659	5,768
Total CFDA 19.500					41,435	12,201
Middle East and North Africa Partnership Initiative - Georgetown University	19.600	S-NEAAC-17-CA-1016	5/2017-10/2017	37,954	4,928	
Total U.S. Department of State					46,363	12,201
National Science Foundation						
Pass-Through Programs						
Dakota County Technical College						
Midwest Regional Center for Nanotechnology Education	47.076	PO 57788	10/1/16-6/30/17	21,305	6,911	
U.S. Department of Education						
Direct Programs						
Student Financial Aid Cluster						
Federal Supplemental Education Opportunity Grants	84.007	P007A164527	7/1/16-6/30/17	120,470	115,669	
Federal Direct Loan Program						
Subsidized Stafford	84.268	P268K152670	7/1/15-6/30-16		(1,935)	
Subsidized Stafford	84.268	P268K162670	7/1/16-6/30/17		4,173,664	
Subsidized Stafford	84.268	P268K172670	7/1/17-6/30/18		91,094	
Unsubsidized Stafford	84.268	P268K162670	7/1/16-6/30/17		2,292,955	
Unsubsidized Stafford	84.268	P268K172670	7/1/17-6/30/18		37,933	
PLUS	84.268	P268K162670	7/1/16-6/30/17		12,448	
Total CFDA 84.268					6,606,159	
Federal Work Study Program						
Federal Work Study Program	84.033	P033A164527	7/1/16-6/30/17	147,643	152,356	51,118
Federal Pell Grant Program						
Pell Grant Administrative Allowance	84.063	P063Q162670	7/1/16-6-30/17	11,745	10,000	
Federal Pell Grant Program	84.063	P063P142670	7/1/14-6/30/15		(1,120)	
Federal Pell Grant Program	84.063	P063P152670	7/1/15-6/30/16		2,852	
Federal Pell Grant Program	84.063	P063P162670	7/1/16-6/30/17		5,539,626	
Federal Pell Grant Program	84.063	P063P172670	7/1/17-6/30/18		371,612	
Total CFDA 84.063					5,922,970	
Total Student Financial Assistance Cluster					12,797,154	51,118

Northcentral Technical College District

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2017

Administering Agency Pass-Through Agency Award Description	Federal Catalog Number	Pass-Through Agency Number	Grant Period	Program or Award Amount	Grantor Expenditures	Local Share
U.S. Department of Education						
Adult Education - Basic Grants to States						
Pass-Through Programs						
Wisconsin Technical College System						
Basic Skills - Comprehensive	84.002	15-511-146-127	7/1/16-6/30/17	\$ 226,520	\$ 226,520	\$ 132,000
Integrated English Lit. and Civics Education	84.002	15-520-146-167	7/1/16-6/30/17	10,895	10,895	
Basic Education Services - Jails	84.002	15-531-146-117	7/1/16-6/30/17	35,894	35,894	11,965
Adult Basic Education for Severely At-Risk Learners	84.002	71-971-149-157	7/1/16-6/30/17	35,821	35,821	11,626
Total CFDA 84.002					309,130	155,591
Vocational Education - Basic Grants						
Pass-Through Programs						
Wisconsin Technical College System						
Achieving Student Success for At-Risk Students	84.048	15-102-150-237	7/1/16-6/30/17	380,835	380,835	365,700
Increasing Nontraditional Occupations Enrollment and Completion	84.048	15-104-150-267	7/1/16-6/30/17	25,389	25,389	
Career Prep	84.048	15-107-150-217	7/1/16-6/30/17	39,476	39,476	
Strengthening Programs	84.048	15-108-150-257	7/1/16-6/30/17	87,552	101,553	
Total CFDA 84.048					547,253	365,700
Pass-Through Programs						
Wisconsin Department of Public Instruction						
Gaining Early Awareness and Readiness	84.334		7/1/16-6/30/17		20,572	
Wisconsin Department of Children and Families						
Race to the Top - Early Learning Challenge	84.412A	CFE00449	11/1/14-12/31/17	247,800	48,915	
Total U.S. Department of Education					13,723,024	572,409
U.S. Department of Homeland Security						
Pass-Through Programs						
Wisconsin Technical College System						
Assistance to Firefighters Grant	97.044	15-847-153-117	7/1/16-6/30/17	6,671	4,097	615
TOTAL FEDERAL AWARDS					\$ 15,702,202	\$ 585,225

See Independent Auditor's Report.

See accompanying notes to schedules of expenditures of federal and state awards.

Northcentral Technical College District

Schedule of Expenditures of State Awards

Year Ended June 30, 2017

Administering Agency Pass-Through Agency Award Description	State I.D. Number	Pass-Through Agency Number	Grant Period	Program or Award Amount	Grantor Expenditures	Local Share
Wisconsin Higher Education Aids Board						
Direct Programs						
Wisconsin Higher Education Grants	235.102		7/1/16-6/30/17	\$ 0	\$ 913,443	\$ 0
Great Lakes Supplementary Grant	235.102		7/1/16-6/30/17		15,000	
Remission of Fees for Veterans and Dependents	235.105		7/1/16-6/30/17	116,521	116,521	
Wisconsin Minority Grant	235.107		7/1/16-6/30/17		7,175	
Covenant Scholarship Grant	235.108		7/1/16-6/30/17		44,504	
Academic Excellence Scholarship	235.109		7/1/16-6/30/17		4,501	
Handicapped Assistance Grant	235.112		7/1/16-6/30/17		1,800	
Talent Incentive Grant	235.114		7/1/16-6/30/17		25,800	
Wisconsin Nursing Loan	235.117		7/1/16-6/30/17		9,000	
Technical Excellence Scholarship	235.119		7/1/16-6/30/17		60,750	
Covenant Foundation Grant	235.131		7/1/16-6/30/17		32,500	
Wisconsin Indian Grants	235.132		7/1/16-6/30/17		5,684	
Total Wisconsin Higher Education Aids Board					1,236,678	
Wisconsin Technical College System						
Direct Programs						
Student Emergency Fund	292.104	15-850-104-117	7/1/16-6/30/17	14,000	11,368	
State Aids for Vocational, Technical, and Adult Education	292.105		7/1/16-6/30/17	4,358,400	4,358,400	
State Aids for Outcomes Based Funding	292.105		7/1/16-6/30/17	1,690,174	1,690,174	
General State Aid Adjustment - Prior Year	292.105		7/1/16-6/30/17		(188,100)	
Total 292.105					5,860,474	
Workforce Advancement Training Grant Program						
Direct Programs						
Northcentral East Region Business Consortium	292.124	15-879-124-176	7/1/15-8/31/16	197,551	15,736	1,748
Expera Specialty Solutions	292.124	15-885-124-176	7/1/15-8/31/16	42,697	7,477	942
Advancing Core Employee Skills at Church Mutual	292.124	15-877-124-176	7/1/15-8/31/16	22,962	1,220	136
Northcentral Business Consortium	292.124	15-875-124-176	7/1/15-8/31/16	199,747	6,017	668
NTC Transportation Technology Mobile Lab	292.124	15-838-124-186	7/1/15-9/30/16	150,000	18,392	
Northcentral Business and Leadership Consortium	292.124	15-876-124-177	7/1/16-6/30/17	199,608	199,608	
Building a Safer Workplace Consortium	292.124	15-878-124-177	7/1/16-8/31/17	107,623	77,996	
Building Technical Talent Management Consortium	292.124	15-880-124-177	7/1/16-8/31/17	152,975	121,090	
Healthcare Talent Development	292.124	15-881-124-177	7/1/16-8/31/17	42,603	26,973	
Consortium: Career Pathways for Educational Attainment	292.124	15-820-124-127	7/1/16-6/30/17	421,640	421,640	
First Year Experiences/Learning Communities and Academic Tutoring	292.124	15-824-124-167	7/1/16-6/30/17	230,355	230,355	76,785
Culinary Arts Associate Degree	292.124	15-828-124-147	7/1/16-6/30/17	200,000	200,000	
NTC's Professional Development for Full-Time and Adjunct Faculty	292.124	15-849-124-157	7/1/16-6/30/17	56,102	55,404	
Electrical & Instrumentation Apprentice - Related Instruction Program	292.124	15-856-124-117	7/1/16-6/30/17	14,200	14,200	
Millwrights Apprentice - Related Instruction Program	292.124	15-857-124-117	7/1/16-6/30/17	1,800	1,800	
Machinist/Tool & Die Apprentice - Related Instruction Program	292.124	15-858-124-117	7/1/16-6/30/17	8,000	8,000	
Diesel Technology - Increasing Skilled Workers for Core Industry	292.124	15-864-124-137	7/1/16-6/30/17	500,000	500,000	
Consortium: Information Technology Software Developer	292.124	15-865-124-137	7/1/16-6/30/17	750,000	750,000	
Pass-Through Programs						
Chippewa Valley Technical College						
AMN-NW Gold Collar Careers	292.124	01-787-124-187	7/1/16-6/30/17	65,063	6,603	
Total 292.124					2,662,511	80,279
Fire Certification Training	292.137		7/1/16-6/30/17	37,009	32,747	
HazMat Training	292.138		7/1/16-6/30/17	1,892	1,892	
Property Tax Relief Aid	292.162		7/1/16-6/30/17	13,229,408	13,229,408	
Supporting Veterans' Success	292.190	15-823-190-117	7/1/16-6/30/17	35,000	35,000	35,000
Total Wisconsin Technical College System					21,833,400	115,279

Northcentral Technical College District

Schedule of Expenditures of State Awards (Continued)

Year Ended June 30, 2017

Administering Agency Pass-Through Agency Award Description	State I.D. Number	Pass-Through Agency Number	Grant Period	Program or Award Amount	Grantor Expenditures	Local Share
Wisconsin Department of Natural Resources						
Direct						
Payments in Lieu of Taxes	370.503	None assigned	7/1/16-6/30/17	\$ 31,805	\$ 31,805	\$ 0
Department of Workforce Development						
Direct Programs						
Local Youth Apprenticeship	445.107	1U	7/1/16-6/30/17	311,400	308,170	155,700
Wisconsin Fast Forward - Blueprint for Prosperity	445.109	BP142TC-NC	7/1/14-12/31/16	2,264,812	259,268	
Academy-to-Work: Health and Welding Career Pathway	445.109	BP142HSP-24	7/1/14-10/31/16	149,641	12,945	75,000
Total 445.109					272,213	75,000
Total Department of Workforce Development					580,383	230,700
Wisconsin Department of Justice						
Fit Force Training	455.231	2017-LE-01-12120	9/1/16-12/1/16	14,500	10,500	
Wisconsin Department of Transportation						
Direct Programs						
Motorcycle Safety - Basic Rider	20.395(4)(aq)		3/1/15-11/30/16		14,818	
Motorcycle Safety - Rider Coach Preparation Course	20.395(4)(aq)		1/1/16-12/31/16		1,048	
Total Wisconsin Department of Transportation					15,866	
Wisconsin Department of Revenue						
Direct Programs						
Aid in Lieu of Computer Taxes	835.109		7/1/16-6/30/17		97,797	
TOTAL STATE FINANCIAL ASSISTANCE					\$ 23,806,429	\$ 345,979

See Independent Auditor's Report.

See accompanying notes to schedules of expenditures of federal and state awards.

Northcentral Technical College District

Notes to Schedules of Expenditures of Federal and State Awards

Note 1: Basis of Presentation

The accompanying schedules of expenditures of federal and state awards (the "Schedule") include the federal and state award activity of the District under programs of the federal and state government for the year ended June 30, 2017. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and *State Single Audit Guidelines*. Because the schedules present only a selected portion of the operations of the District, it is not intended to, and does not, present the financial position, changes in net position, or cash flows of the District.

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement. Negative amounts shown on the schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3: Indirect Costs

The District has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4: Subrecipient Awards

The District does not have subrecipients of its federal or state awards.

Northcentral Technical College District

Notes to Schedules of Expenditures of Federal and State Awards

Note 5: Reconciliation

Federal:

Revenues per statement of revenues, expenses, and changes in net position:

Operating revenues - Federal grants	\$ 9,096,043
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9,096,043

Adjustments:

Federal Direct Loan Program (CFDA #84.268)	6,606,159
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Federal revenues per schedule of expenditures of federal awards	\$ 15,702,202
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State:

Revenues per statement of revenues, expenses, and changes in net position:

Operating revenues - State grants	\$ 4,545,926
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Non-operating revenues - State operating appropriations	19,254,123
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Total State revenues	23,800,049
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Adjustment - Wisconsin Nursing Loan (State ID# 235.117)	9,000
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Adjustment - Tax levy error	12
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Adjustment - State Emergency Fund Balance Transfer	(2,632)
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State revenues per schedule of expenditures of state awards	\$ 23,806,429
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STATISTICAL SECTION

Northcentral Technical College District

Statistical Section

This part of the District's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health. The information was prepared by the District and was not subject to audit by the independent certified public accounting firm.

Contents

Financial Trends

- These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

Revenue Capacity

- These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.

Debt Capacity

- These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

Demographic and Economic Information

- These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Operating Information

- These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Column Headings: The columns headed "Year" in this section refer to the District's fiscal year (July 1 to June 30). Certain data included in this section is only available on a calendar-year basis; and if calendar-year data is presented, it is disclosed in the notes to the specific statement or schedule included in this section.

Northcentral Technical College District

Net Position by Component

Last Ten Fiscal Years

(accrual basis of accounting)

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Net investment in capital assets	\$24,480,899	\$28,497,678	\$29,039,852	\$29,746,802	\$28,929,853	\$26,198,655	\$23,869,432	\$23,167,571	\$24,182,581	\$25,442,347
Restricted for debt service	9,388,527	11,063,982	10,121,109	9,264,121	9,022,841	8,833,890	7,992,407	7,392,848	6,434,911	6,135,693
Restricted for pension benefit			4,402,643							
Unrestricted	17,801,658	18,737,591	21,614,051	19,179,833	21,597,609	21,362,082	21,903,976	18,774,063	15,233,783	15,311,499
Total net position	\$51,671,084	\$58,299,251	\$65,177,655	\$58,190,756	\$59,550,303	\$56,394,627	\$53,765,815	\$49,334,482	\$45,851,275	\$46,889,539

Northcentral Technical College District

Changes in Net Position

Last Ten Fiscal Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Operating revenues:										
Student program fees, net of scholarship allowances	\$4,684,795	\$5,083,670	\$4,485,648	\$4,774,640	\$4,560,101	\$4,449,494	\$4,763,274	\$5,010,132	\$3,855,863	\$3,559,182
Student material fees, net of scholarship allowances	331,100	398,967	347,126	358,249	347,082	323,597	326,035	473,623	347,049	322,136
Other student fees, net of scholarship allowances	346,153	390,000	340,848	162,453	28,406	53,305	391,829	410,365	585,484	565,540
Federal grants	9,096,043	10,358,425	11,282,402	11,727,859	12,805,849	11,239,770	12,226,139	9,817,813	6,693,526	5,183,014
State grants	4,545,926	5,336,002	4,926,646	2,753,170	2,552,875	2,084,190	2,058,255	2,016,882	2,208,897	1,720,134
Business and industry contract revenues	2,313,036	2,287,285	2,210,023	1,727,342	1,587,110	1,513,126	1,330,918	1,456,785	1,158,821	1,003,827
School District contract revenues	693,180	669,328	636,323	655,060	676,448	718,401	672,582	809,918	786,151	852,682
Auxiliary enterprise revenues	2,669,422	3,041,570	3,255,858	3,570,585	3,499,721	3,269,643	3,303,348	3,247,042	3,225,603	2,544,502
Miscellaneous	1,473,424	849,434	1,192,697	1,315,374	1,186,501	1,849,936	1,384,920	725,017	1,885,258	1,114,834
Total operating revenues	26,153,079	28,414,681	28,677,571	27,044,732	27,244,093	25,501,462	26,457,300	23,967,577	20,746,652	16,865,851
Operating expenses:										
Instruction	30,969,598	31,222,473	31,142,075	30,151,286	28,663,343	29,168,448	29,240,881	27,994,288	28,789,051	25,337,518
Instructional resources	1,822,605	1,826,568	1,673,428	1,482,282	968,416	1,443,681	1,555,590	1,441,419	2,035,950	1,548,414
Student services	4,113,066	4,164,310	4,191,157	4,129,864	4,618,620	4,489,910	4,446,312	4,392,581	4,603,935	4,032,140
General institutional	12,527,972	12,217,745	10,890,678	10,027,128	8,878,857	7,896,147	7,759,836	7,622,418	8,014,298	6,986,933
Physical plant	4,409,893	4,280,141	4,767,258	4,931,756	4,553,487	4,314,570	4,275,844	4,724,494	5,115,885	4,322,263
Auxiliary enterprise services	3,027,776	3,472,975	3,389,300	3,382,427	3,217,110	2,925,590	3,295,623	3,563,537	3,358,132	2,232,575
Public service				45,415		36,277				
Depreciation	12,027,408	7,494,047	6,234,479	6,562,946	4,938,861	4,140,351	3,471,890	3,515,954	3,239,892	2,935,133
Student aid	1,606,644	2,659,220	3,003,411	3,576,225	3,344,454	3,896,221	4,986,774	3,703,967	1,747,427	1,264,596
Total operating expenses	70,504,962	67,337,479	65,291,786	64,289,329	59,183,148	58,311,195	59,032,750	56,958,658	56,904,570	48,659,572
Operating loss	(44,351,883)	(38,922,798)	(36,614,215)	(37,244,597)	(31,939,055)	(32,809,733)	(32,575,450)	(32,991,081)	(36,157,918)	(31,793,721)
Non-operating revenues (expenses):										
Property taxes	19,742,496	19,233,396	18,457,033	31,075,521	30,099,517	30,811,262	30,427,497	29,891,889	28,820,520	27,606,561
State operating appropriations	19,254,123	18,968,541	19,177,118	5,174,400	5,320,056	4,976,632	7,090,620	7,276,964	6,623,586	6,224,200
Loss on disposal of capital assets	(797,071)	(16,649)				(17,048)	(6,980)	(43,588)		
Investment income earned	126,786	88,442	75,530	124,243	80,276	136,086	112,977	159,093	318,841	695,381
Interest expense	(602,618)	(461,430)	(454,482)	(489,114)	(405,118)	(491,127)	(617,331)	(722,535)	(643,293)	(621,880)
Transfer of capital assets to Wausau Area Community Network			(1,593,733)							
Total non-operating revenues (expenses)	37,723,716	37,812,300	35,661,466	35,885,050	35,094,731	35,415,805	37,006,783	36,561,823	35,119,654	33,904,262
Income (loss) before other changes in net position	(6,628,167)	(1,110,498)	(952,749)	(1,359,547)	3,155,676	2,606,072	4,431,333	3,570,742	(1,038,264)	2,110,541
Impairment gain on tornado damage						22,740				
Federal capital grant										2,855
Other - Cumulative effect of change in accounting principle			(5,767,906)	7,939,648				(87,535)		
Total change in net position	(\$6,628,167)	(\$1,110,498)	(\$6,720,655)	\$6,580,101	\$3,155,676	\$2,628,812	\$4,431,333	\$3,483,207	(\$1,038,264)	\$2,113,396

The District implemented GASB 65 beginning with fiscal year ended June 30, 2011, and restated fiscal year ended June 30, 2010, as a result.

The District implemented GASB 68 beginning with fiscal year ended June 30, 2015, and restated fiscal year ended June 30, 2014, as a result.

The District implemented GASB 75 beginning with fiscal year ended June 30, 2016, and restated fiscal year ended June 30, 2015, as a result.

Northcentral Technical College District

Distribution of Real Property Value on an Equalized Basis Langlade, Lincoln, Marathon, Menominee, Price, and Taylor Counties (1)

Last Ten Calendar Years

Calendar Year	Residential	Commercial	Manufacturing	Agriculture and Ag Forest	Undeveloped	Forest	Other	Personal Property	Total	District Equalized Valuation (2)	Total Direct Tax Rate (3)
2007	\$10,241,038,274	\$2,322,261,400	\$495,553,700	\$289,012,313	\$124,075,641	\$971,273,130	\$557,816,392	\$396,591,517	\$15,397,622,367	\$13,568,574,293	1.86375
% of Total	66.51%	15.08%	3.22%	1.88%	0.81%	6.31%	3.62%	2.58%			
2008	10,736,754,964	2,441,913,230	532,117,600	306,556,752	132,127,662	1,015,503,896	580,657,787	412,952,074	16,158,583,965	14,238,122,458	1.84922
% of Total	66.45%	15.11%	3.29%	1.90%	0.82%	6.28%	3.59%	2.56%			
2009	11,020,106,409	2,498,532,660	541,387,600	325,234,760	141,021,797	1,058,598,001	599,760,897	415,735,775	16,600,377,899	14,265,579,474	1.91253
% of Total	66.38%	15.05%	3.26%	1.96%	0.85%	6.38%	3.61%	2.50%			
2010	11,220,520,984	2,550,888,270	550,273,400	345,294,135	151,627,637	1,083,784,881	619,995,157	427,814,347	16,950,198,811	14,033,818,581	1.97621
% of Total	66.20%	15.05%	3.25%	2.04%	0.89%	6.39%	3.66%	2.52%			
2011	11,329,151,644	2,562,749,250	551,721,700	353,685,107	154,952,137	1,083,720,144	628,773,357	417,912,401	17,082,665,740	13,919,063,083	2.02251
% of Total	66.32%	15.00%	3.23%	2.07%	0.91%	6.34%	3.68%	2.45%			
2012	11,378,295,085	2,539,098,460	564,778,200	360,404,136	157,045,782	1,078,808,944	624,930,340	419,615,926	17,122,976,873	13,577,381,656	2.02250
% of Total	66.45%	14.83%	3.30%	2.10%	0.92%	6.30%	3.65%	2.45%			
2013	11,382,792,954	2,596,436,300	535,848,700	360,002,686	159,293,342	1,060,060,963	617,295,452	440,207,124	17,151,937,521	13,565,091,841	2.08521
% of Total	66.36%	15.14%	3.12%	2.10%	0.93%	6.18%	3.60%	2.57%			
2014	11,390,744,716	2,638,766,060	534,072,500	359,750,959	158,843,863	1,039,358,224	617,269,000	446,792,459	17,185,597,781	13,785,484,262	1.21807
% of Total	66.28%	15.35%	3.11%	2.09%	0.92%	6.05%	3.59%	2.60%			
2015	11,331,535,626	2,646,624,060	567,484,300	356,933,851	158,036,666	1,014,520,616	612,601,290	455,117,467	17,142,853,876	13,910,543,454	1.26109
% of Total	66.10%	15.44%	3.31%	2.08%	0.92%	5.92%	3.57%	2.65%			
2016	11,399,751,016	2,739,133,330	571,602,000	356,990,745	156,822,236	994,977,954	620,824,970	465,885,333	17,305,987,584	14,201,624,752	1.26545
% of Total	65.87%	15.83%	3.30%	2.06%	0.91%	5.75%	3.59%	2.69%			

Source: Wisconsin Department of Revenue, Bureau of Equalization

Notes:

(1) The District is comprised of almost all of six (6) counties (Langlade, Lincoln, Marathon, Menominee, Price, and Taylor) and parts of four (4) counties (Clark, Portage, Shawano, and Waupaca). Real property values are presented for Langlade, Lincoln, Marathon, Menominee, Price, and Taylor counties. These six counties comprise over 91% of the District's total equalized valuation.

(2) Due to varying assessment policies in the municipalities contained in the District, the District uses equalized value of taxable property for tax levy purposes. This equalized value of property approximates estimated actual (full) value of taxable property in the State of Wisconsin. The District Equalized Valuation is the equalized value of property, excluding tax incremental financing districts, with the District. The amount shown is for the six counties listed only. Therefore, the above total column will be greater than the actual total equalized value for the District.

(3) Property tax rates are shown per \$1,000 of equalized value.

Northcentral Technical College District

Direct and Overlapping Property Tax Rates (2)

Last Ten Years

(Rate per \$1,000 of Equalized Value)

	Calendar Year Taxes are Payable									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
District Direct Rates										
Operational (1)	0.639	0.635	0.627	1.510	1.497	1.499	1.499	1.473	1.468	1.478
Debt Service	0.626	0.626	0.591	0.575	0.526	0.523	0.476	0.439	0.382	0.386
Total Direct Rate	1.265	1.261	1.218	2.085	2.023	2.022	1.975	1.912	1.850	1.864
Clark County										
T Beaver	21.84	22.00	21.55	21.53	20.55	20.49	20.58	18.89	18.89	20.64
T Colby	21.06	21.27	20.74	20.84	21.42	19.56	18.98	18.36	18.69	19.73
T Eaton	22.32	24.28	24.18	25.01	24.23	23.49	23.20	21.67	21.81	22.40
T Fremont	21.98	22.24	22.38	22.52	22.52	22.43	21.92	20.16	19.52	19.10
T Green Grove	20.05	19.85	20.02	19.16	19.64	19.70	19.80	18.35	17.47	18.49
T Hoard	19.45	18.78	18.62	17.23	18.45	19.20	20.33	18.65	17.02	17.09
T Loyal	22.04	22.08	21.60	21.55	20.56	20.63	20.69	18.96	18.87	20.51
T Mayville	21.96	23.33	23.37	22.39	22.78	21.60	21.00	20.18	20.26	20.71
T Sherman	21.30	20.81	20.73	20.59	20.10	19.95	19.26	18.26	17.75	19.10
T Unity	21.60	21.25	21.39	21.36	21.65	20.69	19.85	19.21	19.19	20.49
T Warner	23.83	25.73	25.75	26.46	25.64	24.93	24.56	22.97	21.91	22.50
T Weston	19.71	20.39	19.92	20.72	21.63	21.16	20.76	19.45	18.60	19.44
T York	20.90	21.03	21.04	21.37	21.58	21.47	21.21	19.07	18.90	20.00
V Curtiss	21.04	32.94	32.81	31.04	31.49	30.84	27.81	24.10	28.28	26.90
V Dorchester	25.52	25.37	25.51	25.69	26.40	24.42	24.07	23.49	23.77	24.61
V Unity	22.99	23.34	23.38	23.39	23.83	22.31	21.30	20.63	21.04	22.35
C Abbotsford	24.08	27.85	26.49	26.57	26.60	25.33	24.86	24.19	23.51	23.14
C Colby	27.38	27.38	28.13	28.60	28.43	26.63	25.23	24.82	24.79	25.94
C Loyal	30.46	30.88	29.33	29.22	27.34	28.24	27.00	25.14	25.01	26.48
Langlade County										
T Ackley	17.50	17.58	17.62	17.79	16.84	18.11	17.52	16.32	15.39	15.75
T Antigo	18.13	18.35	18.55	19.05	18.30	19.49	18.93	17.75	16.79	17.05
T Evergreen	21.94	20.75	19.57	20.58	20.27	20.62	20.68	19.37	18.04	17.39
T Langlade	17.01	17.16	17.34	17.81	17.12	18.39	17.92	16.80	15.85	16.18
T Neva	18.07	18.26	17.77	18.13	17.52	18.62	18.01	16.26	15.33	15.82
T Norwood	17.00	17.31	17.63	18.05	17.34	18.61	18.00	16.85	16.01	16.45
T Peck	16.05	16.34	16.65	17.04	16.33	17.52	16.96	15.92	15.06	15.46
T Polar	17.32	17.67	17.89	18.24	17.53	18.85	18.32	17.06	16.26	16.73
T Price	16.47	16.79	17.07	17.50	16.78	18.05	17.48	16.26	15.42	15.83
T Rolling	17.98	18.29	18.65	19.05	18.23	19.50	18.89	17.78	16.97	17.37
T Summit	16.47	16.65	16.93	17.37	16.67	17.94	17.29	16.16	15.33	15.70
T Upham	13.25	13.38	13.62	14.23	13.55	13.78	13.67	13.44	11.98	12.51
T Vilas	17.33	17.62	17.46	17.89	17.20	18.48	17.86	16.74	15.88	16.27
T Wolf River	21.41	20.14	19.03	20.00	19.74	20.08	20.16	18.90	17.60	17.04
V White Lake	27.51	26.00	24.92	26.06	26.15	26.54	26.92	25.65	24.38	24.53
C Antigo	25.35	25.45	25.78	26.01	25.50	26.48	25.87	25.61	24.40	24.32
Lincoln County										
T Birch	17.26	17.61	18.27	18.42	17.23	17.08	17.44	15.96	15.14	15.33
T Corning	18.90	19.30	19.97	20.20	18.97	19.15	19.46	17.87	16.88	17.27
T Harding	17.95	18.31	18.93	19.12	17.58	17.79	18.14	16.64	15.61	16.01
T Harrison	16.66	16.35	16.54	17.54	16.13	16.31	16.16	15.05	14.36	15.06

Northcentral Technical College District

Direct and Overlapping Property Tax Rates (2) (Continued)

Last Ten Years

(Rate per \$1,000 of Equalized Value)

	Calendar Year Taxes are Payable									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<u>Lincoln County (Continued)</u>										
T Merrill	18.37	18.73	19.37	19.51	18.32	18.54	19.01	17.36	16.37	16.81
T Pine River	19.23	19.67	20.39	20.64	19.35	19.51	19.84	18.08	17.04	17.68
T Rock Falls	17.71	17.93	18.55	18.83	17.62	17.89	18.14	16.76	15.79	16.25
T Russell	18.79	19.14	19.67	19.78	18.55	18.76	19.20	17.62	16.48	16.76
T Schley	17.79	18.16	18.82	18.98	17.75	17.98	18.34	16.84	15.79	16.18
T Scott	19.20	19.69	20.41	20.51	19.20	19.50	19.81	18.28	17.15	17.51
C Merrill	32.37	32.08	33.00	31.02	29.17	29.48	29.79	27.88	26.10	26.19
<u>Marathon County</u>										
T Bergen	16.99	17.48	18.16	19.25	18.99	19.11	18.52	17.54	17.00	16.70
T Berlin	19.90	20.21	19.98	20.69	20.66	20.79	20.45	19.63	18.43	18.99
T Bern	18.60	19.18	19.02	19.89	19.83	19.48	19.74	18.86	18.60	18.46
T Bevent	17.86	18.23	18.88	18.82	18.99	17.84	17.65	19.67	17.46	18.50
T Brighton	20.04	19.58	19.85	20.50	20.91	20.11	18.92	18.99	18.59	19.23
T Cassel	18.48	18.51	18.57	18.91	19.20	19.27	18.41	17.70	16.81	17.01
T Cleveland	18.35	17.99	18.14	19.15	18.93	18.86	18.11	17.34	16.92	17.04
T Day	19.99	19.66	20.13	20.58	20.36	20.03	19.31	18.50	17.37	17.02
T Easton	21.29	22.15	22.34	21.92	21.75	21.17	20.67	19.94	20.68	19.89
T Eau Pleine	17.13	16.88	17.17	18.12	17.83	17.77	16.95	16.21	15.86	15.79
T Elderon	16.25	17.50	17.78	17.45	17.91	17.71	16.73	16.86	15.12	15.03
T Emmet	17.83	17.98	18.34	18.68	18.58	18.69	17.93	17.07	16.45	16.41
T Frankfort	18.50	18.66	18.69	19.48	19.49	18.83	18.21	17.68	17.54	17.82
T Franzen	17.06	18.36	18.69	17.69	17.88	17.67	16.99	17.16	15.29	15.17
T Green Valley	19.03	19.14	19.57	20.74	20.48	20.46	19.74	18.51	17.91	17.63
T Guenther	19.59	20.10	20.99	21.77	21.98	21.52	20.83	19.64	19.50	18.38
T Halsey	19.90	20.53	20.42	21.28	20.07	19.72	20.15	19.24	18.94	18.79
T Hamburg	18.83	19.47	20.10	19.95	19.26	19.39	19.63	18.47	17.65	17.97
T Harrison	15.74	16.44	16.74	17.15	16.54	17.75	17.25	16.55	15.86	16.30
T Hewitt	21.57	22.21	21.95	22.55	22.59	22.66	22.20	21.22	19.97	20.56
T Holton	16.72	17.96	18.07	18.60	18.88	17.62	17.25	17.01	17.36	17.48
T Hull	17.85	18.08	18.11	18.78	19.46	18.03	17.71	17.59	18.20	18.96
T Johnson	18.85	20.10	19.76	20.39	20.32	19.26	19.90	19.09	18.30	17.92
T Knowlton	16.96	17.40	18.13	19.29	19.06	19.16	18.43	17.35	16.82	16.56
T Maine		22.11	21.83	21.98	21.93	22.13	21.95	20.95	20.00	20.38
T Marathon	18.92	18.42	18.77	18.77	19.72	19.66	18.66	18.09	17.21	17.37
T McMillan	18.14	18.44	18.55	19.48	19.61	19.11	18.76	18.53	17.70	16.72
T Mosinee	17.50	17.87	18.60	19.60	19.51	19.56	18.89	17.74	17.23	17.01
T Norrie	17.26	17.42	17.66	17.55	17.59	17.37	16.54	16.56	15.02	14.92
T Plover	18.95	20.12	20.43	20.00	20.15	20.51	19.70	19.20	17.85	18.06
T Reid	16.89	17.83	18.27	18.62	18.70	18.55	17.76	17.46	16.34	16.26
T Rib Falls	18.78	18.82	18.67	18.84	19.34	19.36	18.59	17.88	16.99	17.10
T Rib Mountain	21.25	21.75	21.29	22.18	21.99	21.95	21.65	20.79	19.53	20.10
T Rietbrock	19.33	19.89	19.73	20.56	20.39	20.14	20.20	19.27	18.90	18.86
T Ringle	17.87	18.53	18.63	19.65	19.32	18.82	18.33	17.72	17.64	17.60
T Spencer	19.77	18.82	19.22	19.82	20.11	19.89	18.18	18.66	17.47	17.99
T Stettin	20.66	20.88	20.78	21.45	21.72	21.78	21.36	20.61	19.51	20.15
T Texas	21.35	20.97	20.66	21.44	21.38	21.50	21.22	20.31	18.97	19.50
T Wausau	21.26	21.73	21.46	21.64	21.03	20.90	20.79	20.01	18.96	19.36

Northcentral Technical College District

Direct and Overlapping Property Tax Rates (2) (Continued)

Last Ten Years

(Rate per \$1,000 of Equalized Value)

	Calendar Year Taxes are Payable									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<u>Marathon County</u> (Continued)										
T Weston	18.38	19.08	19.09	19.12	18.81	18.31	17.87	17.24	17.17	17.16
T Wien	18.45	18.46	18.21	19.06	18.63	18.81	18.08	17.18	16.43	16.69
V Athens	24.27	25.08	25.13	26.17	26.30	25.63	25.68	24.74	24.48	24.18
V Birnamwood	18.43	19.73	19.86	19.37	19.83	19.56	18.77	19.03	16.98	17.89
V Brokaw	34.02	47.00	37.93	43.17	38.81	30.08	28.97	25.79	24.47	25.25
V Dorchester	20.40	23.75	22.80	23.48	22.35	20.69	21.93	21.43	22.58	23.79
V Edgar	22.68	23.02	22.89	23.37	22.72	22.85	22.32	21.16	20.07	20.52
V Elderon	16.87	18.18	18.55	18.28	18.64	18.33	17.57	17.59	15.89	15.83
V Fenwood	18.82	18.90	18.64	19.46	18.91	19.12	18.53	17.57	16.68	16.97
V Hatley	19.92	20.41	20.50	21.39	21.24	20.47	20.04	19.32	19.18	18.60
V Kronenwetter	19.84	21.69	22.07	22.86	22.60	21.95	21.12	19.89	19.62	19.36
V Maine	21.69									
V Marathon	23.92	23.75	23.98	23.94	25.00	24.55	23.53	22.79	21.83	22.20
V Rothschild	24.06	24.91	24.72	25.53	24.89	23.86	23.45	22.91	22.56	22.43
V Spencer	24.73	23.95	24.75	25.11	25.27	25.19	23.18	23.63	22.40	23.16
V Stratford	21.05	20.60	21.47	22.49	22.26	22.05	21.19	20.29	19.86	19.61
V Unity	19.21	19.70	19.90	20.84	21.40	20.14	19.29	18.93	19.07	20.04
V Weston	23.01	23.73	23.66	24.40	23.99	23.14	22.76	21.89	21.66	21.76
C Abbotsford	20.95	23.98	24.30	24.54	24.58	23.26	23.01	22.44	21.73	21.28
C Colby	24.22	24.32	24.92	26.08	25.88	24.16	23.00	22.95	23.02	23.89
C Mosinee	23.09	23.53	23.68	24.52	24.20	23.81	22.90	21.76	21.02	20.91
C Schofield	24.02	25.47	24.87	25.54	25.21	24.73	24.43	23.40	23.03	23.16
C Wausau	27.60	27.49	26.77	27.89	27.49	27.29	27.03	26.00	24.42	25.56
<u>Menominee County</u>										
T Menominee	20.46	22.86	22.48	22.71	21.63	20.61	20.49	19.08	20.53	22.45
<u>Portage County</u>										
T Alban	20.13	20.13	20.71	20.94	20.66	19.22	19.40	21.15	18.71	19.80
T New Hope	17.58	17.49	17.89	18.67	18.53	17.69	17.58	17.77	15.95	16.83
T Sharon	18.29	18.42	18.56	19.76	19.52	18.69	18.41	19.75	17.98	18.46
T Stockton	17.02	17.34	17.21	19.07	18.75	18.20	18.14	18.48	17.28	17.30
V Rosholt	23.38	23.61	24.50	24.98	22.99	21.81	21.40	23.19	20.62	21.46
<u>Price County</u>										
T Catawba	17.42	17.78	16.93	17.89	18.04	17.27	17.56	16.19	15.98	15.96
T Eisenstein	16.57	16.85	14.80	16.36	16.13	15.43	17.00	16.10	13.69	13.63
T Elk	17.82	18.89	17.47	18.33	18.63	17.69	18.01	16.59	16.57	16.68
T Emery	17.23	17.93	16.88	17.72	17.99	17.17	17.47	16.03	15.92	15.98
T Fifield	18.60	18.39	16.67	18.35	18.20	17.43	19.03	18.36	15.91	15.85
T Flambeau	17.97	18.91	17.58	18.72	18.39	17.50	17.74	16.30	16.14	16.15
T Georgetown	17.46	18.26	17.16	18.06	18.29	17.45	17.67	16.44	16.29	16.36
T Hackett	19.75	19.95	18.30	19.66	19.13	18.99	19.23	17.82	16.78	16.81
T Harmony	18.17	19.29	17.77	18.56	18.63	17.84	18.11	16.65	16.56	16.54
T Hill	20.41	19.56	18.42	19.88	19.29	19.17	19.31	18.09	17.19	17.06
T Kennan	18.57	19.31	17.84	18.77	19.04	18.16	18.31	17.26	17.06	16.98
T Knox	19.40	18.90	17.70	19.68	19.16	19.27	19.53	18.31	16.90	16.95
T Lake	17.00	16.88	15.86	17.50	17.17	16.43	17.83	17.01	14.56	14.62
T Ogema	21.34	21.19	19.06	20.98	19.48	19.61	19.84	18.60	17.13	17.06

Northcentral Technical College District

Direct and Overlapping Property Tax Rates (2) (Continued)

Last Ten Years

(Rate per \$1,000 of Equalized Value)

	Calendar Year Taxes are Payable									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<u>Price County</u> (Continued)										
T Prentice	20.19	19.54	18.41	20.07	19.23	19.44	19.54	18.24	16.80	16.79
T Spirit	19.91	20.18	19.18	20.44	19.94	19.49	19.45	18.25	18.13	17.81
T Worcester	17.17	17.94	16.86	17.69	17.95	17.12	17.36	15.89	15.82	15.95
V Catawba	17.18	17.62	16.89	17.81	17.99	17.22	17.55	16.11	15.98	16.06
V Kennan	17.09	17.52	16.80	17.72	17.89	17.16	17.45	15.99	15.87	15.97
V Prentice	23.51	23.06	21.83	23.54	22.89	23.09	23.30	21.81	20.19	20.42
C Park Falls	28.92	29.29	27.18	29.82	27.41	25.45	27.17	25.73	22.61	22.28
C Phillips	25.79	27.78	25.58	26.27	26.74	25.81	25.88	23.99	23.61	24.07
<u>Shawano County</u>										
T Almon	18.45	18.51	18.41	19.09	19.25	19.31	18.09	15.98	15.58	17.59
T Aniwa	16.53	17.41	17.66	17.46	17.50	17.77	17.08	16.58	15.14	15.27
T Bartelme	16.63	16.61	16.50	17.26	17.35	17.40	16.23	14.07	13.78	15.48
T Birnamwood	16.49	17.65	17.86	17.45	17.91	17.58	16.74	16.55	14.61	14.53
T Fairbanks	21.34	21.42	21.25	21.80	20.69	20.40	20.62	18.70	18.09	18.00
T Germania	18.34	18.74	18.67	18.80	18.34	18.07	17.80	16.68	15.48	15.35
T Grant	20.17	19.84	19.77	20.96	19.73	19.05	19.39	18.04	17.29	17.50
T Hutchins	17.03	17.35	17.48	17.97	17.64	18.31	17.63	16.33	15.64	16.64
T Morris	19.13	19.35	19.30	19.73	19.44	19.27	18.71	17.09	16.38	16.99
T Seneca	18.93	18.45	18.47	19.26	19.14	19.04	18.16	16.10	15.77	17.33
T Wittenberg	16.76	17.92	18.05	17.70	18.16	17.81	16.94	16.79	14.84	14.80
V Aniwa	15.92	16.46	16.74	17.07	16.45	17.57	17.08	16.12	15.25	15.75
V Birnamwood	19.94	20.84	21.26	20.54	20.62	20.23	19.53	19.49	17.36	18.33
V Bowler	17.42	17.41	17.31	17.97	18.14	18.17	16.97	14.72	14.31	16.07
V Eland	17.02	18.00	18.68	18.29	18.69	18.35	17.39	16.95	14.90	15.01
V Mattoon	17.62	18.43	18.66	17.20	18.74	19.73	18.81	17.63	16.63	17.26
V Tigerton	25.04	25.16	25.13	25.24	24.11	23.57	23.56	21.11	20.50	20.32
V Wittenberg	20.38	21.25	21.13	20.55	21.00	20.90	20.05	19.74	17.91	18.13
<u>Taylor County</u>										
T Browning	19.41	19.44	19.00	19.99	19.91	19.57	19.01	17.89	16.88	17.03
T Chelsea	18.99	18.98	18.57	19.54	19.33	18.97	18.40	17.26	16.25	16.41
T Deer Creek	20.48	20.54	20.09	21.08	20.99	20.58	20.00	18.80	17.83	17.89
T Goodrich	19.85	19.89	19.43	20.42	20.35	19.98	19.38	18.30	17.17	17.39
T Greenwood	20.48	21.79	21.11	21.74	21.63	20.78	20.62	19.19	19.46	18.88
T Grover	22.20	22.23	22.26	22.63	21.67	20.84	20.59	18.83	18.06	17.94
T Hammel	20.42	20.45	19.94	21.00	20.84	20.31	19.53	18.42	17.36	17.48
T Holway	20.67	20.28	19.83	21.27	20.73	20.36	19.50	17.91	17.90	17.34
T Little Black	19.93	20.04	19.60	20.74	20.63	20.19	19.61	18.42	17.43	17.49
T Maplehurst	20.48	20.33	20.74	20.03	20.28	20.65	21.06	19.28	17.72	17.91
T Medford	19.77	19.79	19.37	20.36	20.32	19.98	19.41	18.19	17.18	17.35
T Molitor	20.76	20.81	20.36	21.35	21.20	20.91	20.34	19.26	18.11	18.30
T Rib Lake	21.29	22.63	21.91	22.59	22.57	21.61	21.45	20.03	20.36	19.83
T Westboro	21.72	23.03	22.23	22.81	22.89	22.01	21.88	20.42	20.62	20.15
V Rib Lake	25.26	26.35	25.62	26.45	26.75	26.01	25.99	24.06	24.37	23.82
V Stetsonville	19.90	19.89	19.28	20.41	20.46	19.98	19.49	18.23	17.24	17.22
C Medford	24.88	24.76	24.29	25.35	25.18	24.76	24.14	22.66	21.35	21.33

Northcentral Technical College District

Direct and Overlapping Property Tax Rates (2) (Continued)

Last Ten Years

(Rate per \$1,000 of Equalized Value)

	Calendar Year Taxes are Payable									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<u>Waupaca County</u>										
T Harrison	20.47	20.14	20.20	20.52	20.35	19.23	19.27	19.63	17.54	18.45
T Wyoming	18.44	18.91	19.12	20.13	19.05	18.17	18.37	17.35	16.40	16.63

Source: Town, Village, and City Taxes, Wisconsin Department of Revenue, Division of State and Local Finance, Bureau of Local Government Services

Notes:

- (1) The operational property tax includes tax levies for all District funds except the debt service fund. By State Statutes, through 2013, the operational mill rate may not exceed \$1.50. Beginning 2014, the operational mill rate may increase based on net new construction.
- (2) Tax rates shown for overlapping governments are the Full Value Rates - Gross. This rate is the total property tax divided by the full value of all taxable general property in the municipality, excluding tax incremental financing (TIF) districts. Total property tax includes state taxes and special charges on counties and tax districts, state trust fund loans, general county and county special purpose taxes, local taxes, county special charges, special purpose district taxes, and school taxes (elementary, secondary, and technical college). It reflects the amount of surplus funds applied (if any) by a tax district to reduce any of the above apportionments or charges. It does not include special assessments and charges to individuals, delinquent taxes, omitted taxes, forest crop taxes, managed forest land taxes, or occupational taxes.

Northcentral Technical College District

Principal Property Taxpayers

Current Year and Nine Years Ago

Name of Business	Type of Business	Year Ended June 30, 2017			Year Ended June 30, 2008		
		2016 Equalized Valuation	Rank	Percent of NTC Total Equalized Valuation	2007 Equalized Valuation	Rank	Percent of NTC Total Equalized Valuation
ASPIRUS Hospital (Wausau only)	Hospital	\$52,861,700	1	0.34%			
Marshfield Clinic	Health care	48,855,700	2	0.31%	\$45,119,853	3	0.30%
Spirit Falls Timber, LLC	Forestry	41,346,100	3	0.27%			
Greenheck Fan Corporation	Manufacturer of industrial fans	29,595,200	4	0.19%	25,301,873	9	0.17%
Packaging Corporation of America	Paper mill/manufacturer of corrugated medium	26,594,600	5	0.17%	25,254,200	10	0.17%
Kocurek Holdings, Inc.	Retail	25,583,700	6	0.16%			
First Wausau Tower, LLC	Commercial high-rise building	25,046,100	7	0.16%			
Menards, Inc.	Retail	23,713,200	8	0.15%			
Wausau Hospitals, Inc.	Health care	22,616,400	9	0.15%			
Saint Clare's Hospital	Health care	22,489,800	10	0.14%	27,739,116	7	0.19%
Plum Creek Timberlands	Timber				59,328,624	1	0.40%
Potlatch Forest Holdings	Timber				47,913,600	2	0.32%
Employers Insurance of Wausau	Insurance				43,543,398	4	0.29%
Wausau-Mosinee Paper Corporation	Manufacturer of paper products				37,175,626	5	0.25%
ASPIRUS (Wausau)	Health care				30,013,908	6	0.20%
The Lodge at Cedar Creek	Hotel				27,374,634	8	0.18%
Totals		\$318,702,500		2.04%	\$368,764,832		2.47%
Northcentral Technical College Equalized Valuation (TID Out)		\$15,589,508,123			\$14,815,480,215		

Source: R.W. Baird & Co., Inc.

Northcentral Technical College District

Property Tax Levies and Collections

Last Ten Fiscal Years

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Cumulative Amount Collected As of June 30, 2017	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2008	\$27,612,283	\$19,017,502	68.87%	\$8,594,781	\$27,612,283	100.00%
2009	28,825,835	19,483,735	67.59%	9,342,100	28,825,835	100.00%
2010	29,889,770	20,076,075	67.17%	9,813,695	29,889,770	100.00%
2011	30,356,734	20,389,319	67.17%	9,967,415	30,356,734	100.00%
2012	30,813,128	20,957,574	68.02%	9,855,554	30,813,128	100.00%
2013	30,098,272	20,661,950	68.65%	9,436,322	30,098,272	100.00%
2014	31,070,611	21,655,487	69.70%	9,415,124	31,070,611	100.00%
2015	18,408,799	12,899,921	70.07%	5,508,878	18,408,799	100.00%
2016	19,232,908	13,600,130	70.71%	5,632,778	19,232,908	100.00%
2017	19,727,694	14,120,007	71.57%	5,607,687	19,727,694	100.00%

Tax Levies, Rates, and Collections

Personal property taxes, special assessments, special charges, and special taxes must be paid to the town, city, or village treasurer in full by January 31. Real property taxes may be paid in full by January 31, or in two equal installments payable by January 31 and July 31. Municipalities also have the option of adopting payment plans which allow taxpayers to pay their real property taxes and special assessments in three or more installments, provided that the first installment is paid by January 31, one-half of the taxes are paid by April 30, and the remainder is paid by July 31. Amounts paid on or before January 31 are paid to the town, city, or village treasurer. Amounts paid after January 31 are paid to the county treasurer unless the municipality has authorized payment in three or more installments; in which case payment is made to the town, city, or village treasurer. Any amounts paid after July 31 are paid to the county treasurer.

For municipalities which have not adopted an installment payment plan, the town, city, or village treasurer settles with other taxing jurisdictions for collections through the preceding month on January 15 and February 20. For municipalities which have adopted an installment payment plan, the town, city, or village treasurer settles with other taxing jurisdictions for collections through the preceding month on January 15, February 15, and the 15th day of each month following a month in which an installment payment is due. On or before August 20, the county treasurer must settle in full with the underlying tax districts for all real property taxes and special taxes. The county board may authorize its county treasurer to also settle in full with the underlying taxing districts for all special assessments and special charges. The county may then recover any tax delinquencies by enforcing the lien on the property, retaining any penalties or interest on the delinquencies for which it has settled. Since, in practice, all delinquent real estate taxes are withheld from the county's share of taxes, the District receives 100% of the real estate taxes it levies.

Northcentral Technical College District

Schedule of Ratios of Outstanding Debt

Last Ten Fiscal Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Obligation Debt										
General obligation notes	\$45,225,000	\$45,450,000	\$40,585,000	\$38,265,000	\$36,115,000	\$31,525,000	\$29,915,000	\$27,940,000	\$25,200,000	\$23,005,000
Debt service fund assets available	(2,466,861)	(1,986,343)	(1,852,626)	(1,496,700)	(1,109,910)	(1,345,396)	(1,191,976)	(1,059,175)	(1,013,297)	(924,962)
Net general obligation debt	\$42,758,139	\$43,463,657	\$38,732,374	\$36,768,300	\$35,005,090	\$30,179,604	\$28,723,024	\$26,880,825	\$24,186,703	\$22,080,038
Per capita	\$199.37	\$202.89	\$180.54	\$171.46	\$153.29	\$132.33	\$121.61	\$114.06	\$103.41	\$95.02
Per full-time equivalent student	\$13,189.22	\$12,702.36	\$11,304.76	\$9,942.48	\$9,309.12	\$8,073.51	\$7,474.31	\$7,279.06	\$7,637.34	\$7,481.72
Percent of equalized value	0.26%	0.27%	0.24%	0.24%	0.23%	0.19%	0.18%	0.16%	0.15%	0.14%
Percent of personal income	0.44%	0.46%	0.42%	0.41%	0.40%	0.35%	0.34%	0.34%	0.30%	0.27%
General Obligation and Other Debt										
General obligation notes	\$45,225,000	\$45,450,000	\$40,585,000	\$38,265,000	\$36,115,000	\$31,525,000	\$29,915,000	\$27,940,000	\$25,200,000	\$23,005,000
Plus deferred premium	1,043,242	846,977	675,454	607,005	554,005	339,765	247,128	125,301	80,834	66,887
Plus capital lease obligations					4,773	60,253	112,559	161,870	208,360	
General obligation and other debt	\$46,268,242	\$46,296,977	\$41,260,454	\$38,872,005	\$36,673,778	\$31,925,018	\$30,274,687	\$28,227,171	\$25,489,194	\$23,071,887
Per capita	\$215.74	\$216.11	\$192.33	\$181.27	\$160.59	\$139.98	\$128.17	\$119.78	\$108.98	\$99.29
Per full-time equivalent student	\$14,271.95	\$13,530.40	\$12,042.63	\$10,511.35	\$9,752.89	\$8,540.44	\$7,878.08	\$7,643.63	\$8,048.63	\$7,817.80
Percent of equalized value	0.28%	0.29%	0.26%	0.25%	0.24%	0.20%	0.19%	0.17%	0.16%	0.15%
Percent of personal income	0.47%	0.49%	0.44%	0.43%	0.42%	0.37%	0.36%	0.36%	0.32%	0.29%

Notes:

- (1) Ratios using population and personal income are calculated based on the preceding calendar year. See schedule of demographic statistics.
- (2) Debt per student is calculated using full-time equivalent enrollment. See schedule of enrollment statistics.

Northcentral Technical College District

Computation of Direct and Overlapping Debt Year Ended June 30, 2017

Name of Entity (1)	Net Debt Outstanding	Percent Applicable to District (2)	Outstanding Debt Applicable to District
Clark County	\$2,463,492	27.17 %	\$669,331
Langlade County	620,178	67.38	417,876
Lincoln County	17,145,000	48.63	8,337,614
Marathon County	4,552,515	96.72	4,403,193
Menominee County	1,660,570	100.00	1,660,570
Portage County	10,300,000	4.17	429,510
Price County	654,740	100.00	654,740
Shawano County	1,953,772	20.85	407,361
Taylor County	3,820,000	80.40	3,071,280
Waupaca County	24,325,000	0.74	180,005
Total Cities	96,771,487	100.00	96,771,487
Total Towns	13,928,781	Varies	12,879,972
Total Villages	48,197,712	100.00	48,197,712
Total School Districts	154,103,064	Varies	153,810,158
Total Sanitary Districts	14,764,367	100.00	14,764,367
Subtotal, overlapping debt			346,655,177
District direct debt			
General Obligation Notes			45,225,000
Deferred Premium			1,043,242
Total direct and overlapping debt			\$392,923,419
2016 equalized valuation - TID In			\$16,349,721,673
Direct, overlapping, and underlying indebtedness as a percentage of equalized valuation			2.40%
Population of District			214,465
Direct and overlapping, indebtedness per capita			\$1,832

Source: R.W. Baird & Co.

Notes:

- (1) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses located in the District boundaries. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.
- (2) The percentage of overlapping debt applicable to the District is the equalized property value of property of the overlapping government located in the District as a percentage of total equalized value of all property for the overlapping government.

Northcentral Technical College District

Legal Debt Margin Information

Year Ended June 30, 2017

Legal Debt Margin Calculation for Fiscal Year 2017

2016 Equalized Valuation - TID In	\$16,349,721,673
	x 5%
Total debt limit - 5% of equalized valuation	817,486,084
Debt applicable to limit:	
General obligation notes	\$45,225,000
Less: debt service funds available (GAAP Basis)	2,466,861
Total amount of debt applicable to debt limit	42,758,139
Legal total debt margin	\$774,727,945

Legal Debt Margin, Last Ten Fiscal Years

Fiscal Year	Debt Limit	Total Net Debt Applicable to the Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a Percentage of Debt Limit
2008	\$774,310,921	\$22,080,038	\$752,230,883	2.85%
2009	817,607,983	24,186,703	793,421,280	2.96%
2010	819,616,285	26,880,825	792,735,460	3.28%
2011	801,019,744	28,723,024	772,296,720	3.59%
2012	794,725,560	30,179,604	764,545,956	3.80%
2013	774,738,639	35,005,090	739,733,549	4.52%
2014	777,917,097	36,768,300	741,148,797	4.73%
2015	791,190,524	38,732,374	752,458,150	4.90%
2016	799,784,297	43,463,657	756,320,640	5.43%
2017	817,486,084	42,758,139	774,727,945	5.23%

Notes:

Bonded indebtedness may not exceed 2% of equalized valuation and total indebtedness may not exceed 5% of equalized valuation including all tax incremental financing districts (TIDs). For fiscal years 2008 to 2017, the District had no bonded indebtedness.

Northcentral Technical College District

Demographic Statistics for Marathon, Lincoln, Langlade, Menominee, Price, and Taylor Counties (1)

Historical Comparisons

Year	District Population(3)	County Population (2)						Total Personal Income (5)	Per Capita Personal Income (4)						Unemployment Rate (6)					
		Marathon	Lincoln	Langlade	Menominee	Price	Taylor		Marathon	Lincoln	Langlade	Menominee	Price	Taylor	Marathon	Lincoln	Langlade	Menominee	Price	Taylor
2008	232,373	135,190	30,681	21,680	4,630	16,088	20,065	\$8,037,755	\$38,735	\$35,576	\$32,009	\$22,614	\$34,382	\$29,679	5.4	7.6	8.1	10.4	7.0	8.3
2009	233,887	136,376	30,781	21,844	4,655	16,173	20,177	7,958,961	37,995	36,011	32,413	24,426	33,985	28,887	9.5	11.9	11.0	13.5	11.3	12.1
2010	235,667	134,063	28,743	19,977	4,232	14,159	20,689	7,949,245	37,717	35,106	32,864	24,436	35,758	29,981	7.8	10.1	10.1	15.3	9.4	9.2
2011	236,199	134,414	28,668	19,901	4,202	14,000	20,681	8,368,128	39,847	36,770	34,501	24,246	37,259	31,197	6.8	8.4	9.2	14.2	7.7	7.9
2012	228,061	134,524	28,856	19,880	4,214	14,055	20,697	8,610,039	40,800	36,841	36,569	25,203	39,975	33,258	6.7	8.5	8.8	15.1	7.2	6.6
2013	228,363	134,679	29,134	19,835	4,221	14,117	20,720	8,653,471	40,872	37,073	36,875	25,917	39,616	33,690	5.8	7.4	8.3	13.4	6.3	6.6
2014	214,440	134,803	28,816	19,847	4,236	14,155	20,733	9,073,535	42,932	38,537	38,677	25,467	42,173	35,249	3.9	5.2	6.4	9.9	4.4	5.1
2015	214,532	135,341	28,835	19,907	4,244	14,133	20,715	9,298,281	43,921	39,916	39,900	27,013	43,128	35,931	3.6	4.7	5.7	7.6	4.4	4.7
2016	214,225	135,483	28,787	19,995	4,256	14,086	20,741	9,528,952	44,933	41,344	41,162	28,653	44,105	36,626	3.2	4.3	4.9	6.8	4.5	4.7
2017	214,465	134,943	28,830	20,072	4,248	14,028	20,692	9,765,725	45,968	42,824	42,463	30,392	45,103	37,335	3.1	3.5	4.6	6.5	3.8	2.9

Notes:

- (1) Marathon, Lincoln, and Taylor Counties are the most populous counties in the District. The District includes almost all of the above six (6) counties and parts of four (4) other counties. These six counties comprise over 91% of the District's total equalized valuation.
- (2) Source: Wisconsin Department of Administration, Demographic Services Center (including 2010 Census).
- (3) Source: Wisconsin Technical College System (based on Wisconsin Department of Administration Final Population Estimates).
- (4) Source: U.S. Department of Commerce, Bureau of Economic Analysis.
*Figures for 2016 and 2017 are estimates based on the rate of change from 2014 to 2015, subject to future revision.
- (5) Source: U.S. Department of Commerce, Bureau of Economic Analysis. Total includes Marathon, Lincoln, Langlade, Menominee, Price, and Taylor counties only. Amounts in thousands.
*Figures for 2016 and 2017 are estimates based on the rate of change from 2014 to 2015, subject to future revision.
- (6) Source: Wisconsin Department of Workforce Development. 2017 Unemployment rates are through June 30, 2017.

Northcentral Technical College District

Principal Employers

Current Year and Nine Years Ago

Name of Business	County	Type of Business	Year Ended June 30, 2017			Year Ended June 30, 2008		
			Number of Employees	Rank	Percent of District Population	Number of Employees	Rank	Percent of District Population
Wausau School District	Marathon	Education	1,444	1	0.67 %	1,300	5	0.56 %
Kolbe & Kolbe Millwork	Marathon	Manufacturer of windows/doors	1,400	2	0.65	1,450	4	0.62
Sheet Metal Workers Local 565	Marathon	Labor organization	1,300	3	0.61			
UMR (United Healthcare Services)	Marathon	Insurance	1,200	4	0.56			
Wausau Insurance/Liberty Mutual	Marathon	Insurance	1,200	5	0.56	1,000	9	0.43
Church Mutual Insurance Company	Lincoln	Insurance	1,050	6	0.49	533	15	0.23
ASPIRUS Hospital (Wausau only)	Marathon	Hospital	1,001	7	0.47	2,300	3	0.99
Marathon Electric Motors	Marathon	Electric motor manufacturer	1,000	8	0.47			
North Central Health Care	Marathon	Medical hospital	999	9	0.47			
Harley Davidson Motor Co.	Lincoln	Manufacturer of motor cycles	840	10	0.39			
Marathon County	Marathon	Government	750	11	0.35			
Marathon Cheese Corporation	Marathon	Cheese packaging	750	12	0.35	1,000	11	0.43
Nestle Pizza Corporation (formerly Kraft Pizza Co.)	Taylor	Manufacturer of frozen pizza	600	13	0.28	400	20	0.17
Aspirus Medford Hospital	Taylor	Hospital	600	14	0.28			
Expera Specialty Solutions	Lincoln	Paper manufacturer	521	15	0.24			
Drs. Foster & Smith Inc.	Lincoln	Veterinary care services provider	511	16	0.24			
Packaging Corporation of America	Lincoln	Paper mill/manufacturer of corrugated medium	500	17	0.23	500	16	0.22
Marquip Ward United	Price	Manufacturer of industrial equipment products	500	18	0.23	1,047	8	0.45
Hurd Windows & Doors, Inc.	Taylor	Manufacturer of windows/doors	500	19	0.23			
Lincoln County	Lincoln	Government	477	20	0.22			
ASPIRUS Clinic (includes nine counties)	Various	Health care				3,500	1	1.51
Greenheck Fan Corporation	Marathon	Manufacturer of industrial fans				2,582	2	1.11
Wausau-Mosinee Paper Corporation	Marathon	Manufacturer of paper products				1,287	6	0.55
Peachtree Companies (SNE Enterprises Inc.)	Marathon	Manufacturer of windows/doors				1,200	7	0.52
Eastbay (Foot Locker)	Marathon	Sporting goods retail/distribution				1,000	10	0.43
Weathershield Manufacturing Inc.	Taylor	Manufacturer of windows/doors				1,000	12	0.43
Price County Publications	Price	Publisher of newspapers without printing				600	13	0.26
Lincoln Wood Products	Lincoln	Manufacturer of windows/doors				600	14	0.26
Memorial Health Center	Taylor	Health care				500	17	0.22
Merrill Area Common Public School District	Lincoln	Education				500	18	0.22
Hurd Millwork Co., Inc.	Taylor	Manufacturer of windows/doors				404	19	0.17
Total			17,143		7.99 %	22,703		9.77 %

Source: R.W. Baird & Co. Information provided for Lincoln, Marathon, Price, and Taylor Counties only.

Northcentral Technical College District

Full-Time Employees by Equal Employment Opportunity Classification

Last Ten Fiscal Years

	Full-Time Employees as of June 30									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<u>District Totals:</u>										
Executive/Administrative/Managerial	64	70	61	72	68	69	64	61	57	53
Faculty	140	137	129	121	124	134	147	152	142	161
Secretarial/Clerical	54	49	50	44	50	66	73	79	62	83
Professional Nonfaculty	40	31	36	22	17	21	27	32	22	32
Technical/Paraprofessional	43	44	52	46	46	53	53	44	44	48
Skilled Craft	8	8	9	7	8	7	7	7	7	8
Service/Maintenance	5	4	4	6	6	8	16	12	7	17
District Total	354	343	341	318	319	358	387	387	341	402

Sources:

2013-2017 NTC Human Resources Office

2008-2012 WTCS State Office

Northcentral Technical College District

Enrollment Statistics Historical Comparisons Last Ten Fiscal Years

	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008
Student enrollment:										
Associate degree	32,168	32,940	32,733	33,582	33,364	32,702	33,672	31,250	24,554	21,848
Vocational:										
Diploma	3,151	3,302	3,133	3,353	4,656	4,254	4,497	4,115	4,499	3,974
Adult	11,883	12,682	12,250	11,606	14,126	12,181	12,914	14,870	17,202	20,782
Basic education	13,738	14,174	12,217	16,005	14,993	15,638	16,031	17,047	16,706	15,837
Total duplicated	60,940	63,098	60,333	64,546	67,139	64,775	67,114	67,282	62,961	62,441
Total unduplicated (A)	31,287	33,193	23,958	24,766	26,466	24,745	25,712	27,039	27,060	27,081
Full-time equivalent (B):										
Associate degree	2,487.4	2,603.3	2,658.2	2,775.8	2,762.9	2,790.2	2,844.2	2,652.8	2,089.6	1,904.0
Vocational:										
Diploma	207.8	236.2	244.9	289.9	399.9	354.0	360.0	330.4	355.7	324.0
Adult	97.2	122.1	113.2	111.0	105.2	104.4	111.8	134.4	150.3	172.2
Basic education	449.5	460.1	409.9	521.4	492.3	489.5	526.9	575.3	571.3	551.0
Total unduplicated	3,241.9	3,421.7	3,426.2	3,698.1	3,760.3	3,738.1	3,842.9	3,692.9	3,166.9	2,951.2

Notes:

(A) The unduplicated headcount listed is based on unduplicated enrollment within each degree category, however, many students enroll in several degree categories.

(B) A full-time equivalent (FTE) is equal to 30 annual student credits based on a mathematical calculation which varies somewhat by program and which is subject to state approval and audit of student and course data.

Northcentral Technical College District

Operational Expenditures Per Full-Time Equivalent (FTE) Student

Last Ten Fiscal Years

Year Ended June 30,	<u>Operational Expenditures (1)</u>		<u>Student Enrollments</u>		<u>Operational Expenditures per FTE</u>	
	Amount	Percent Increase (Decrease)	FTE's	Percent Increase (Decrease)	Per FTE	Percent Increase (Decrease)
2008	\$38,878,049	7.44	2,951	8.13	\$13,175	(0.64)
2009	42,495,448	9.30	3,167	7.32	13,418	1.84
2010	43,341,038	1.99	3,693	16.61	11,736	(12.54)
2011	44,549,382	2.79	3,843	4.06	11,592	(1.23)
2012	44,195,657	(0.79)	3,738	(2.73)	11,823	1.99
2013	43,881,018	(0.71)	3,760	0.59	11,670	(1.29)
2014	46,510,796	5.99	3,698	(1.65)	12,577	7.77
2015	48,793,478	4.91	3,426	(7.36)	14,242	13.24
2016	48,716,358	(0.16)	3,422	(0.12)	14,236	(0.04)
2017	48,507,997	(0.43)	3,242	(5.26)	14,962	5.10

Note:

- (1) Operational expenditures are based on the budgetary expenditures from the District's General and Special Revenue - Aidable funds, which are the only funds that generate FTE student enrollments.

Northcentral Technical College District

Program Graduate Follow-Up Statistics (1) (2)

Last Ten Fiscal Years

Year	Number of Graduates	Number of Follow-up Respondents	Number Available for Employment	Percent Employed	Percent Employed in Related Occupations	Percent Employed in District	Average Monthly Salary
2006-2007	1316	950	736	94%	77%	68%	\$2,565
2007-2008	1237	920	734	90%	78%	67%	2,708
2008-2009	1329	892	724	85%	76%	66%	2,875
2009-2010	1461	968	709	87%	70%	67%	2,813
2010-2011	1676	1113	889	89%	68%	64%	2,776
2011-2012	1562	1170	972	86%	69%	61%	2,667
2012-2013	1577	1211	963	86%	74%	67%	2,721
2013-2014	1548	1134	709	93%	79%	65%	2,895
2014-2015	1805	1288	671	93%	80%	67%	3,106
2015-2016	1557	1087	698	94%	82%	55%	3,129

Notes:

(1) Based on a survey of NTC graduates conducted approximately six months after graduation; therefore, 2016-2017 statistics are not available. Statistics include graduates of NTC's post-vocational/technical programs. This data does not reflect the activities of students who complete portions of their programs.

(2) Apprenticeship graduate data is excluded.

Northcentral Technical College District

Square Footage of District Facilities

Last Ten Fiscal Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
NTC - Wausau:										
Main building	330,370	330,370	326,370	323,745	322,305	322,305	322,305	307,723	307,723	307,723
Center for Geriatric Education	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600
Center for Business and Industry	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Center for Health Sciences	135,606	135,606	135,606	135,606	135,606	135,606	135,606	135,606	135,606	135,606
Sub-Total	485,576	485,576	481,576	478,951	477,511	477,511	477,511	462,929	462,929	462,929
NTC - Antigo Campus										
NTC - Phillips Campus	74,515	74,515	74,515	74,515	74,515	74,515	74,515	47,170	47,170	47,170
NTC - Spencer Campus	29,600	29,600	29,600	29,600	17,500	17,500	17,500	17,500	12,500	5,306
NTC - Merrill Campus	9,600	9,600	9,600	9,600	9,600	9,600	9,600	8,400		
NTC - Wittenberg Campus	27,176	19,136	19,136	19,136	19,136	17,552	13,846	9,488	9,488	9,488
Agriculture Center of Excellence	2,291	2,291	1,631							
Diesel Building	28,835	28,835	28,835	22,633	22,633	22,633				
Sub-Total	181,017	163,977	163,317	155,484	143,384	141,800	115,461	82,558	69,158	61,964
Other (leased):										
NTC - Medford Campus	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
NTC - Spencer Campus									7,500	7,500
NTC - Wittenberg Campus				9,600	9,600	9,600	9,600	9,600	9,600	9,600
Diesel Building		9,000	9,000							
Alternative High School Building	6,000	6,000	6,000							
Sub-Total	18,500	27,500	27,500	22,100	22,100	22,100	22,100	22,100	29,600	29,600
Total square footage	685,093	677,053	672,393	656,535	642,995	641,411	615,072	567,587	561,687	554,493

Source: NTC Office of Facilities Administrator.

Note: The District rents additional space in public school buildings and other facilities to provide instruction.

SINGLE AUDIT SECTION



Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

District Board
Northcentral Technical College District
Wausau, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Northcentral Technical College District as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Northcentral Technical College District's basic financial statements, and have issued our report thereon dated December 4, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Northcentral Technical College District's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of Northcentral Technical College District's internal control.

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

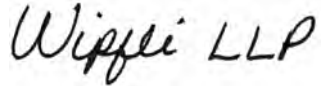
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not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

Compliance and Other Matters

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

Purpose of This Report

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

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

December 4, 2017
Rhineland, Wisconsin



Independent Auditor's Report on Compliance for Each Major Federal and State Program and on Internal Control Over Compliance

District Board
Northcentral Technical College District
Wausau, Wisconsin

Report on Compliance for Each Major Federal and State Program

We have audited Northcentral Technical College District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2017. The District's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility for Compliance

Management is responsible for compliance with the Statutes, regulations, and terms and conditions of its grant awards applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination on the District's compliance.

Opinion

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2017.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



Wipfli LLP

December 4, 2017
Rhineland, Wisconsin

Northcentral Technical College District

Schedule of Findings and Questioned Costs Year Ended June 30, 2017

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	No
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance [2 CFR 200.516(a)]?	No

Identification of federal major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
17.282	Trade Adjustment Assistance Community College and Career Training
84.007	Student Financial Aid Cluster: Supplemental Educational Opportunity Grants Work Study Program Pell Grant Program Direct Student Loans
84.033	
84.063	
84.268	

Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
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Auditee qualified as low-risk auditee?	Yes
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Northcentral Technical College District

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2017

Section I - Summary of Auditor's Results (Continued)

State Awards

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiency (ies) identified? No

Type of auditor's report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines*? No

Identification of major state programs:

<u>State ID Number</u>	<u>Name of State Program</u>
235.119	Technical Excellence Scholarship Grant
292.105	State Aids for Vocational, Technical, and Adult Education
292.162	Property Tax Relief Aid

Dollar threshold used to distinguish between Type A and Type B programs \$250,000

Auditee qualified as low-risk auditee? Yes

Section II - Financial Statement Findings

There were no findings required to be reported in accordance with *Government Auditing Standards*.

Section III - Federal and State Awards Findings and Questioned Costs

There were no findings required to be reported in accordance with the Uniform Guidance or *State Single Audit Guidelines*.

Section IV - Prior Year Findings and Questioned Costs

There were no findings in the prior year required to be reported in accordance with the Uniform Guidance or the *State Single Audit Guidelines*.

Northcentral Technical College District

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2017

Section V - Other Issues

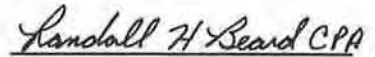
Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenues or excess reserves) related to grants/contracts with funding agencies that require audits to be in accordance with State Single Audit Guidelines:

Department of Health Services	No
Department of Workforce Development	No
Department of Natural Resources	No
Technical College System Board	No
Higher Education Aids Board	No
Department of Public Instruction	No
Department of Transportation	No
Department of Justice	No
Department of Revenue	No

Was a Management Letter or other document conveying audit comments issued as a result of this audit?

Yes

Name and signature of partner


Randall H. Beard, CPA

Date

December 4, 2017

Northcentral Technical College does not discriminate on the basis of race, color, national origin, sex, disability or age in employment, admissions or its programs or activities. The following person has been designated to handle inquiries regarding the College's nondiscrimination policies:
Equal Opportunity Officer, Northcentral Technical College, 1000 W. Campus Dr., Wausau, WI, 54401, phone 715.803.1057.

**NORTHCENTRAL TECHNICAL COLLEGE
DISTRICT BOARD OF TRUSTEES
TOPIC SUMMARY SHEET**

MEETING DATE: December 5, 2017

TOPIC: Receipts & Expenditures

POLICY 1.1 – General Executive Constraint – The Chief Executive Officer (CEO), in execution of her duties, shall not cause or allow any practice, activity, decision or organizational circumstance which is either imprudent or in violation of commonly accepted business and professional ethics or that results in failure to be accredited.

INTERPRETATION: To avoid *violation of commonly accepted business and professional ethics* NTC will follow Wisconsin statute 38.12 **District Board Duties (2)** “...All expenditures exceeding \$2500 shall be approved by the district board.” Also, in compliance with Wisconsin statute 38.12(4) District board duties, “The publication proceedings shall include a statement of receipts and expenditures in the aggregate.”

DATA/RESULTS: The following Status of Funds listing receipts and expenditures including operating transfers in the aggregate is included for informational purposes as of October 31, 2017.

YTD Fund 1 – 7 Revenues: \$42,370,124

YTD Fund 1 – 7 Expenses: \$36,998,508

AGENDA CATEGORY:

Consent Agenda

PROPOSED MOTION:

(Motion is included with consent agenda.)

CERTIFICATION OF ACCURACY: I, your CEO, certify that the information contained in this report is true as of this date.

Signed Lois A. Wayman

Dated November 28, 2017

**NORTHCENTRAL TECHNICAL COLLEGE
DISTRICT BOARD OF TRUSTEES
TOPIC SUMMARY SHEET**

MEETING DATE: December 5, 2017

TOPIC: Personnel Changes

POLICY 1.1 – General Executive Constraint – The Chief Executive Officer (CEO), in execution of her duties, shall not cause or allow any practice, activity, decision or organizational circumstance which is either imprudent or in violation of commonly accepted business and professional ethics or that results in failure to be accredited.

INTERPRETATION: NTC will follow Wisconsin Statute 118.22 (2) "...No teacher may be employed... except by a majority vote of the full membership of the board. Nothing in this section prevents the modification or termination of a contract by mutual agreement of the teacher and the board."

DATA/RESULTS: A request is made to approve the following personnel changes:

New Hires:

1. Elizabeth Laatsch - Customer Service Representative
2. Thomas Eldridge - Instructional Assistant, Welding
3. Jenna Aderholdt - Executive Assistant to the VP for Learning
4. Tracy Bliese - Assistant, Virtual College
5. Shelly Waldinger - Custodian
6. Lori Baumgart - Assistant, Health Sciences
7. KonMong Vang - IT Help Desk Technician
8. Trevor Nelson - IT Help Desk Technician
9. Bernadette Bayles - Faculty, Nursing

Resignations:

1. Martha Coakley - Assistant, Business & Industry
2. Craig Bernstein - Business Development Manager
3. Hannah Heikkinen - Career Coach, West Region
4. Riley Damrow - Career Coach
5. Denice Dorpat - Faculty, Nursing
6. Vicki Maguire – Faculty, Nursing
7. Andrew Schlagel – Faculty, EMS Paramedic
8. Bethine Ellie – Director of Institutional Effectiveness

Retirement:

1. Lori Hilger, Customer Service Representative

AGENDA CATEGORY:

Consent Agenda

PROPOSED MOTION:

(Motion is included with consent agenda.)

CERTIFICATION OF ACCURACY: I, your CEO, certify that the information contained in this report is true as of this date.

Signed Lori A. Weyers

Dated November 28, 2017

**NORTHCENTRAL TECHNICAL COLLEGE
DISTRICT BOARD OF TRUSTEES
TOPIC SUMMARY SHEET**

MEETING DATE: December 5, 2017

TOPIC: Designation of Assistant, Associate and Deputy Directors

POLICY 1.1 – General Executive Constraint – The Chief Executive Officer (CEO), in execution of his/her duties, shall not cause or allow any practice, activity, decision or organizational circumstance which is either imprudent or in violation of commonly accepted business and professional ethics or that results in failure to be accredited.

INTERPRETATION: To avoid *violation of commonly accepted business and professional ethics* NTC will follow Wisconsin statute 19.41 through 19.59 **Wisconsin’s Code of Ethics for Public Officials and Employees** “...Annually the board is required to designate public officials and employees holding a position “designated as assistant, associate or deputy district director of a technical college.”

DATA/RESULTS: The following resolution has been prepared for board consideration:

RESOLVED, that for the purposes of Wisconsin’s Code of Ethics for Public Officials and Employees, sec.19.41 through 19.59, Stats., the Northcentral Technical College District Board has designated the following positions deputy, associate, or assistant district directors and indicated its understanding that the current occupants of those positions and their successors to those positions are state public officials to whom Wisconsin’s Ethics Code applies: President, Executive Vice President, Vice President for Learning, Vice President of College Advancement, Vice President of Finance and Chief Financial Officer, Associate Vice President of Marketing, Public Relations and Legislative Advocacy, Associate Vice President of Information Technology/Chief Information Officer, Associate Vice President of Facilities Management, and Associate Vice President of Human Resources.

Persons in the positions listed above are: Lori Weyers, Jeannie Worden, Darren Ackley, Vicki Jeppesen, Roxanne Lutgen, Katie Felch, Chet Strebe, Rob Elliott, and Vacant.

AGENDA CATEGORY:
Consent Agenda

PROPOSED MOTION:
Motion is included with consent agenda.

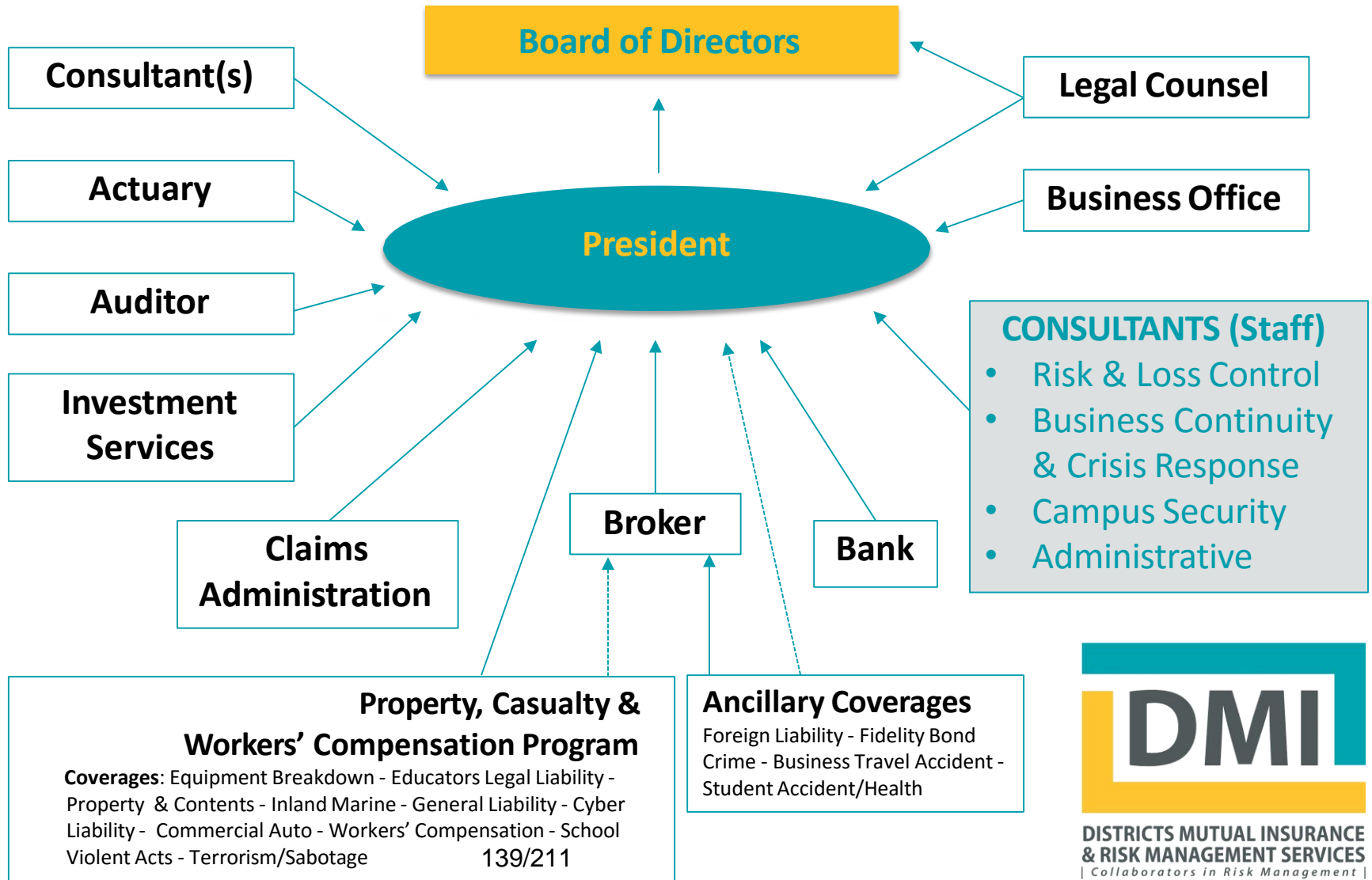
CERTIFICATION OF ACCURACY: I, your CEO, certify that the information contained in this report is true as of this date.

Signed: Lori A. Weyers

Dated: November 27, 2017

DISTRICTS MUTUAL INSURANCE & RISK MANAGEMENT SERVICES

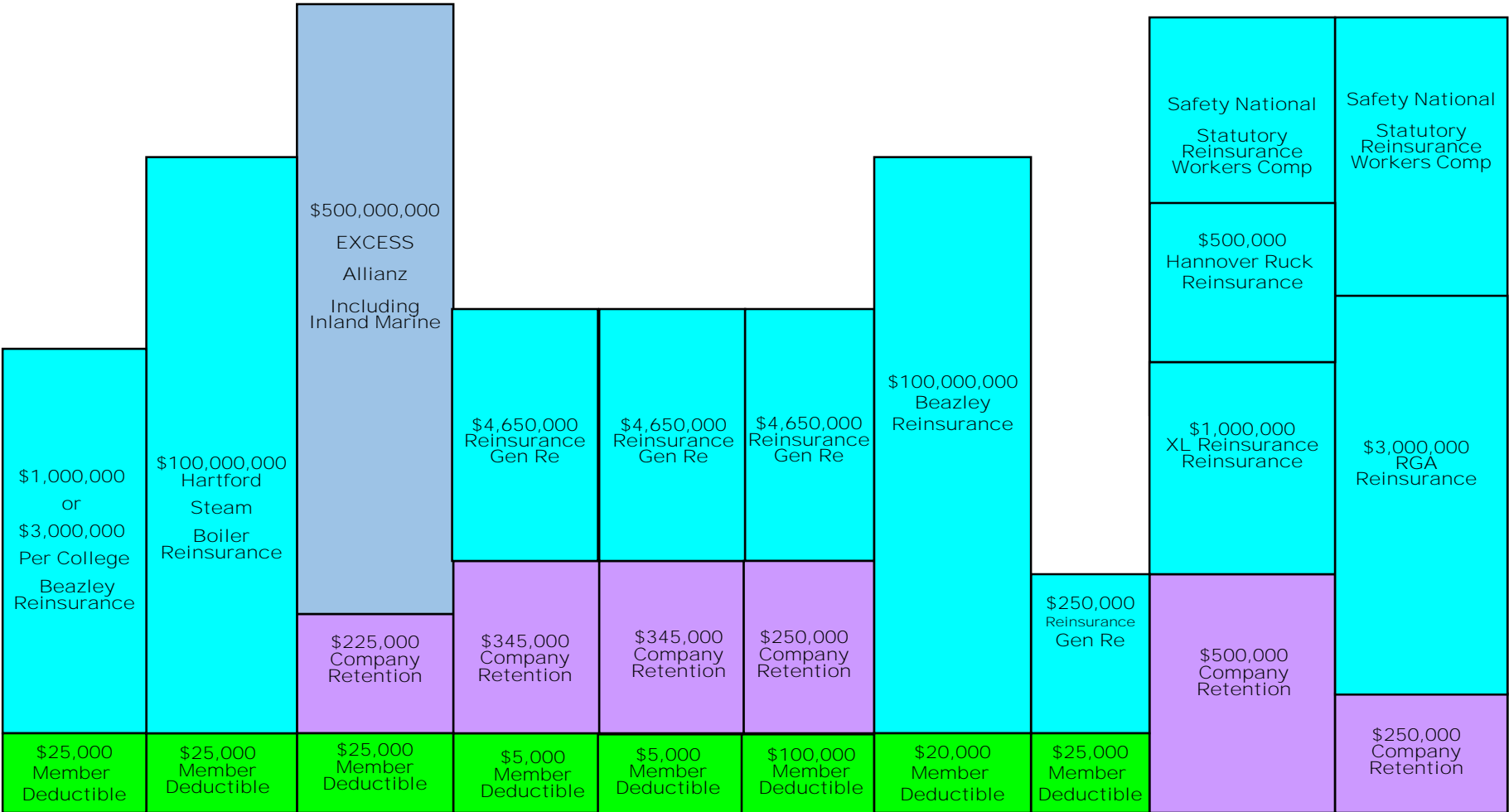
Organizational Chart



NORTHCENTRAL TECHNICAL COLLEGE

2017-2018 Program Structure

11-15-17 version
*Claims Made & Reported



*Cyber

Boiler & Machinery

Property

General Liability

Auto Liability

*ELL

Sabotage & Terrorism

Violent Acts

Work Comp

Aircraft Work Comp



DISTRICTS MUTUAL INSURANCE & RISK MANAGEMENT SERVICES

Offers a comprehensive suite of risk mitigation services to the Wisconsin Technical Colleges, as represented in this graphic. The services - Risk Management, Insurance and Claims; Environmental Health and Safety; Campus Security; and Business Continuity and Crisis Response - are fully integrated.

These services are completely client focused and have been designed to fully support the risk management initiatives of the Wisconsin Technical Colleges.

Each service area is led by a DMI expert consultant. These consultants recognize that risk mitigation is a process, not an event. To be a successful process, the DMI services do not live in silos.

As the graphic illustrates, there is overlap in the services, demonstrating the continuum of the risk mitigation process.



**NORTHCENTRAL TECHNICAL COLLEGE
DISTRICT BOARD OF TRUSTEES
TOPIC SUMMARY SHEET**

MEETING DATE: December 5, 2017

TOPIC: Fiscal Strength

Strategic Direction #5 – Fiscal Strength – The College will prudently manage and strengthen its financial resources in order to thrive in a complex and changing environment.

INTERPRETATION: To *prudently manage and strengthen its financial resources*, the College intends to monitor the aidable operational cost per Full Time Equivalent student (FTE). This figure is computed by each Wisconsin Technical College District annually for the end of each fiscal year.

DATA/RESULTS: District aidable operational cost per FTE for fiscal year end 2016-17 was \$12,269 per FTE student. This is a slight increase from \$12,085 eleven years ago in 2005-06.

Attached are the lists of aidable operational cost per FTE for each of the sixteen Wisconsin Technical College Districts from lowest to highest cost. NTC currently ranks third lowest in cost per FTE among the sixteen WTCS Colleges. This is an improvement from ranking fourteenth eleven years ago.

AGENDA CATEGORY:

Other Business That May Come Before the Board

PROPOSED MOTION:

For information only. No motion is necessary.

CERTIFICATION OF ACCURACY: I, your CEO, certify that the information contained in this report is true as of this date.

Signed Loi A. Wayma

Dated November 27, 2017

Wisconsin Technical College System

Cost and FTE UFFAS

FY 2016-17

	<u>NET AIDABLE COST</u>	<u>AIDABLE FTEs</u>	<u>AIDABLE COST PER FTE</u>
Chippewa Valley	41,026,135	3,782	10,848
Northeast WI	64,853,431	5,843	11,100
Northcentral	39,135,394	3,190	12,269
Fox Valley	78,645,218	5,866	13,407
Mid-State	24,098,719	1,779	13,546
Lakeshore	24,821,364	1,772	14,006
Southwest WI	19,088,418	1,304	14,633
Gateway	66,101,244	4,506	14,670
Moraine Park	39,442,743	2,672	14,763
Milwaukee Area	152,628,836	10,172	15,005
Madison Area	139,635,078	8,795	15,877
Western WI	50,980,421	3,061	16,654
Blackhawk	25,239,732	1,493	16,906
Waukesha County	62,287,569	3,543	17,580
WI Indianhead	41,915,346	2,119	19,776
Nicolet Area	19,069,631	825	23,112
Total	888,969,279	60,722	14,640

**Wisconsin Technical College System
 Cost and FTE UFFAS
 FY 2015-16**

	NET AIDABLE COST	AIDABLE FTEs	AIDABLE COST PER FTE
NORTHCENTRAL	35,310,685	3,373	10,469
NORTHEAST WI	67,237,855	6,272	10,721
CHIPPEWA VALLEY	43,187,581	3,726	11,592
MID-STATE	22,533,664	1,901	11,854
FOX VALLEY	76,086,910	6,271	12,133
SOUTHWEST WI	18,225,249	1,424	12,800
MORAINES PARK	36,982,786	2,803	13,196
LAKESHORE	24,529,957	1,794	13,674
GATEWAY	65,187,782	4,760	13,695
MADISON AREA	133,287,395	9,513	14,011
MILWAUKEE	154,410,925	10,605	14,560
BLACKHAWK	25,558,614	1,617	15,802
WAUKESHA CO	59,957,637	3,723	16,106
WESTERN	51,537,878	3,171	16,251
WI INDIANHEAD	39,206,718	2,151	18,229
NICOLET AREA	18,728,463	830	22,555
Total	871,970,099	63,934	13,639

Wisconsin Technical College System
 Cost and FTE UFFAS
 FY 2014-15

	<u>NET AIDABLE COST</u>	<u>AIDABLE FTEs</u>	<u>AIDABLE COST PER FTE</u>
NORTHEAST WI	64,713,840	6,615	9,783
FOX VALLEY	68,719,677	6,520	10,540
NORTHCENTRAL	36,067,963	3,382	10,663
CHIPPEWA VALLEY	42,068,599	3,923	10,724
MID-STATE	22,544,444	2,014	11,195
SOUTHWEST WI	17,842,944	1,522	11,725
LAKESHORE	23,599,494	1,890	12,488
GATEWAY	63,427,359	4,898	12,951
MILWAUKEE	153,824,980	11,805	13,030
MORAIN PARK	36,813,200	2,793	13,183
MADISON AREA	134,404,721	9,770	13,757
BLACKHAWK	25,280,795	1,808	13,983
WESTERN	46,463,379	3,269	14,212
WAUKESHA CO	61,955,109	3,935	15,743
WI INDIANHEAD	38,629,823	2,216	17,433
NICOLET AREA	17,823,253	937	19,015
Total	854,179,581	67,297	12,693

Wisconsin Technical College System

Cost and FTE UFFAS

FY 2013-14

	<u>NET AIDABLE COST</u>	<u>AIDABLE FTEs</u>	<u>AIDABLE COST PER FTE</u>
NORTHEAST WI	65,112,496	6,859	9,493
NORTHCENTRAL	35,646,680	3,658	9,744
CHIPPEWA VALLEY	41,275,913	4,129	9,996
FOX VALLEY	73,076,281	6,838	10,687
SOUTHWEST WI	17,670,806	1,647	10,732
MID-STATE	22,357,960	2,072	10,791
GATEWAY	62,092,740	5,402	11,495
LAKESHORE	23,237,894	2,000	11,619
BLACKHAWK	24,120,115	1,946	12,394
MORAINES PARK	37,759,394	2,969	12,719
WAUKESHA CO	56,236,736	4,296	13,089
MILWAUKEE	163,372,017	12,398	13,178
MADISON AREA	135,541,036	9,894	13,700
WESTERN	45,137,306	3,207	14,075
WI INDIANHEAD	37,387,613	2,496	14,976
NICOLET AREA	15,235,160	772	19,746
Total	855,260,147	70,582	12,117

Wisconsin Technical College System
Cost and FTE UFFAS
FY 2012-13

	<u>NET AIDABLE COST</u>	<u>AIDABLE FTEs</u>	<u>AIDABLE COST PER FTE</u>
NORTHEAST WI	66,398,815	7,034	9,440
CHIPPEWA VALLEY	40,865,536	4,232	9,656
FOX VALLEY	69,277,265	7,142	9,701
NORTHCENTRAL	35,933,253	3,696	9,721
GATEWAY	58,154,643	5,796	10,034
MID-STATE	21,883,723	2,125	10,297
BLACKHAWK	23,484,477	2,275	10,322
WESTERN	38,837,412	3,611	10,755
LAKESHORE	22,982,480	2,134	10,771
SOUTHWEST WI	18,463,809	1,630	11,328
MILWAUKEE	160,431,325	13,140	12,210
WAUKESHA CO	56,406,594	4,538	12,430
MORAINES PARK	38,891,408	3,023	12,863
MADISON AREA	136,926,407	10,268	13,335
WI INDIANHEAD	36,203,766	2,630	13,766
NICOLET AREA	15,754,400	773	20,387
Total	840,895,313	74,047	11,356

Wisconsin Technical College System
 Cost and FTE UFFAS
 FY 2011-12

	<u>NET AIDABLE COST</u>	<u>AIDABLE FTEs</u>	<u>AIDABLE COST PER FTE</u>
BLACKHAWK	22,858,171	2,552	8,957
FOX VALLEY	68,220,881	7,351	9,281
CHIPPEWA VALLEY	40,928,127	4,410	9,281
MID-STATE	21,751,197	2,338	9,305
NORTHCENTRAL	34,624,605	3,709	9,335
WESTERN	37,144,033	3,761	9,876
NORTHEAST WI	72,255,438	7,237	9,984
GATEWAY	62,692,989	6,200	10,111
LAKESHORE	23,562,648	2,246	10,493
MILWAUKEE	152,130,629	13,959	10,899
SOUTHWEST WI	18,028,431	1,639	11,000
MADISON AREA	117,225,983	10,515	11,149
MORAIN PARK	36,384,695	3,123	11,652
WAUKESHA CO	55,427,090	4,590	12,074
WI INDIANHEAD	36,874,213	2,698	13,670
NICOLET AREA	15,555,020	807	19,287
Total	815,664,150	77,133	10,575

Wisconsin Technical College System
 Cost and FTE UFFAS
 FY 2010-11

	<u>NET AIDABLE COST</u>	<u>AIDABLE FTEs</u>	<u>AIDABLE COST PER FTE</u>
CHIPPEWA VALLEY	39,554,900	4,713	8,392
BLACKHAWK	23,996,691	2,821	8,506
MID-STATE	22,080,772	2,570	8,593
NORTHCENTRAL	33,604,527	3,819	8,799
FOX VALLEY	70,282,601	7,711	9,114
WESTERN	37,584,418	4,029	9,329
LAKESHORE	23,833,293	2,508	9,501
NORTHEAST WI	71,151,036	7,443	9,559
GATEWAY	61,730,553	6,364	9,700
MADISON AREA	111,985,916	10,924	10,252
MILWAUKEE	153,373,488	14,490	10,585
SOUTHWEST WI	18,704,471	1,762	10,613
MORAIN PARK	37,544,286	3,505	10,711
WAUKESHA CO	57,473,495	4,854	11,840
WI INDIANHEAD	38,200,389	2,908	13,135
NICOLET AREA	16,163,535	884	18,279
Total	817,264,371	81,307	10,052

Wisconsin Technical College System
 Cost and FTE UFFAS
 FY 2009-10

	<u>NET AIDABLE COST</u>	<u>AIDABLE FTEs</u>	<u>AIDABLE COST PER FTE</u>
BLACKHAWK	22,780,875	2,903	7,847
MID-STATE	21,485,056	2,559	8,394
CHIPPEWA VALLEY	38,329,305	4,554	8,417
FOX VALLEY	63,983,165	7,335	8,724
NORTHCENTRAL	32,616,619	3,663	8,905
LAKESHORE	23,688,294	2,650	8,940
WESTERN	36,508,549	4,034	9,050
NORTHEAST WI	67,302,861	7,344	9,164
GATEWAY	59,688,632	5,972	9,995
MORAIN PARK	36,350,104	3,635	10,001
MADISON AREA	107,209,399	10,715	10,006
SOUTHWEST WI	18,019,668	1,735	10,387
MILWAUKEE	157,491,272	14,537	10,833
WI INDIANHEAD	36,721,019	3,114	11,793
WAUKESHA CO	59,022,688	4,795	12,309
NICOLET AREA	16,274,571	879	18,522
Total	797,472,077	80,423	9,916

Wisconsin Technical College System
 Cost and FTE UFFAS
 FY 2008-09

	<u>NET AIDABLE COST</u>	<u>AIDABLE FTEs</u>	<u>AIDABLE COST PER FTE</u>
Chippewa Valley	38,304,680	4,386	8,734
Mid-State	21,181,237	2,282	9,280
Blackhawk	22,095,043	2,356	9,377
Fox Valley	62,927,777	6,400	9,832
Northeast WI	65,508,551	6,600	9,926
Madison Area	99,561,169	9,515	10,463
Western WI	38,885,535	3,698	10,516
Lakeshore	23,629,560	2,235	10,574
Southwest WI	17,682,484	1,615	10,948
Moraine Park	36,357,424	3,227	11,268
Gateway	58,520,744	5,182	11,293
Northcentral	35,663,923	3,145	11,339
Milwaukee Area	156,101,627	13,416	11,635
WI Indianhead	36,426,288	2,898	12,571
Waukesha County	58,780,883	4,208	13,970
Nicolet Area	15,720,271	759	20,714
Total	787,347,196	71,922	10,947

Wisconsin Technical College System
Cost and FTE UFFAS
FY 2007-08

	<u>NET AIDABLE COST</u>	<u>AIDABLE FTEs</u>	<u>AIDABLE COST PER FTE</u>
Chippewa Valley	39,771,574	4,599	8,648
Northeast WI	62,875,914	6,420	9,793
Madison Area	93,078,460	9,334	9,972
Mid-State	21,145,858	2,092	10,107
Southwest WI	16,310,313	1,592	10,244
Western WI	38,206,480	3,682	10,377
Northcentral	30,815,373	2,929	10,519
Fox Valley	65,861,508	6,009	10,960
Lakeshore	23,014,133	2,065	11,143
Gateway	54,325,051	4,831	11,245
Moraine Park	35,087,333	3,090	11,356
Blackhawk	22,175,544	1,902	11,656
WI Indianhead	33,941,628	2,892	11,736
Milwaukee Area	152,756,932	12,554	12,168
Waukesha County	57,356,859	4,068	14,098
Nicolet Area	15,239,451	753	20,243
Total	761,962,411	68,814	11,073

Wisconsin Technical College System
 Cost and FTE - Nov Actual
 FY 2006-07

	<u>NET AIDABLE COST</u>	<u>AIDABLE FTEs</u>	<u>AIDABLE COST PER FTE</u>
Chippewa Valley	39,993,866	4,565	8,761
Northeast WI	58,230,869	6,105	9,539
Madison Area	89,970,500	9,250	9,726
Western	37,292,975	3,636	10,256
Mid-State	20,526,531	1,978	10,377
Fox Valley	60,938,538	5,872	10,379
Southwest WI	15,366,661	1,471	10,448
Northcentral	28,909,423	2,705	10,689
Milwaukee Area	137,163,243	12,645	10,848
Moraine Park	34,116,556	3,115	10,951
Gateway	55,122,874	5,001	11,023
Lakeshore	22,484,875	2,021	11,128
WI Indianhead	32,606,218	2,833	11,510
Blackhawk	21,528,225	1,838	11,713
Waukesha County	53,918,515	3,861	13,964
Nicolet Area	15,188,563	731	20,777
Total	723,358,432	67,626	10,696

Wisconsin Technical College System
Cost and FTE November Actual
FY 2005-06

	<u>NET AIDABLE COST</u>	<u>AIDABLE FTEs</u>	<u>AIDABLE COST PER FTE</u>
Chippewa Valley	38,753,608	4,367	8,874
Northeast WI	56,261,743	5,999	9,378
Southwest WI	13,655,412	1,445	9,451
Fox Valley	58,621,355	6,075	9,650
Western WI	35,935,523	3,710	9,686
Mid-State	20,019,585	2,055	9,744
Madison Area	86,100,975	8,814	9,768
Moraine Park	33,379,159	3,249	10,274
Milwaukee Area	138,585,180	13,031	10,635
Gateway	53,409,533	5,021	10,638
Lakeshore	22,569,280	2,094	10,780
Blackhawk	20,818,955	1,853	11,234
WI Indianhead	33,435,169	2,832	11,808
Northcentral	30,992,815	2,565	12,085
Waukesha County	53,464,995	3,760	14,218
Nicolet Area	14,591,017	703	20,767
Total	710,594,304	67,571	10,516

SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET

Meeting Date: Meeting Date: September 13, 2017

Program Name: Truck Driving

Attendees

Industry Members

- Traci Champagne – Crystal Freight Systems
- Scott Hoffman – Mid-State Truck Service
- Marty Robbins – Marathon Cheese Transport
- Rodney P – Truck Equipment
- Ryan Viergutz – Abbyland Service Plaza

NTC Staff:

- Darren Ackley – Dean, School of Applied Technology & Engineering
- Tracy Brewer – Business Development Manager, Business & Industry
- Mike Sewell – Truck Driving Instructor
- Katie Metko – Learning Coordinator

Other

- Becky Zoromski - WATEA

Summary—Include a brief statement(s) of topics and action items

Industry Trends: Committee discussed industry trends including regulations regarding anti-roll over devices. As well as equipment that helps the aging driver, like automatics which saves on shifting. Everyone has the need to hire drivers. Members shared their perspective outlook on utilizing incentives to obtain drivers. There are some employers within the United States in need of employees and are shuttling employee to their location from other areas.

Enrollment Report: Mike shared with the committee the enrollments we've had since we started the program. Our first section in spring of 2016 was 3, our next two sections each had 4. Our first section in spring of 2017 had 8 and 7 in our second section. Summer of 2017 had 11 students. Our next section will start October 2nd.

Students are averaging about 500 miles while in class, mostly in sleeper cabs and 10-speed trucks.

Recruitment: As of now recruitment has been by word of mouth and through the Fast Forward grant with WATEA. Mike Sewell, the instructor, is looking into a sponsorship at a nearby speedway/race track. There was encouragement that companies partner with NTC to send their employees here to get their CDL training with having incentives on retaining the employee after completion of the CDL. Marty Draxler shared that somewhere around 75% of student in FVTC's program are sent by businesses. There was reinforcement of sending students through phase two, which was created with the Fast Forward Grant. This phase two is after the student has completed the 10 week course at NTC they would then go to two or three additional companies and practice additional competences which is laid out in the contract, like an apprenticeship program.

There was discussion on condensing the 10 week course to obtaining their CDL quicker. The committee also discussed that NTC Diesel Technicians need to have a CDL (a class B is good but prefers a class A) when they graduate from the Diesel program.

WATEA Grant Update: Becky Zoromski shared that the grant is to end December 31, 2017. WATEA is trying to get an extension on the grant as they started almost a year late.

Curriculum Review: Mike Sewell shared with the committee that week one of the course is prep week for obtaining their permit. The students are in trucks starting in week two. From week two to week ten students are in the truck learning and driving.

Equipment: Recently the city of Merrill donated 5 acres right next door to NTC Merrill Public Safety Center of Excellence. This lot will be used to house the Truck Driving program. This lot will have building with a classroom and bathrooms and then drive through bays for the trucks. NTC is being creative to work around the wetlands issue they are facing with this lot. NTC is also looking into having a skid pad but not sure where this would be located.

Continuing Education and Business & Industry Initiatives: Tracy Brewer introduced herself as a new business development manager. Tracy explained the variety of opportunities that companies can be involved in the training that is being held at NTC or if their organization has certain needs NTC can bring that training to their facility.

Election of Chair/Vice Chair: Marty Robbins volunteered to be the chair of the Truck Driving advisory committee.

SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET

Meeting Date: September 26, 2017

Program Name: Marketing

Attendees

Industry Members

- Jim Weimerskirch – Thompson-Durkee Insurance
 - Sal Cuomo – Accent Business Solutions
 - Eric Marone – Accent Business Solutions
 - Karen Katz – E.O. Johnson Business Technologies
 - Sara Gast – Featherstone Cabinetry
 - Bethany Hoffman – Kolbe Windows and Doors
 - Brenda Walters – Channel 7
 - Nic Babl – Connexus Credit Union
 - Dawn Bernatz – Church Mutual Insurance Company
 - Andrea Ollhoff – Aspirus Wausau Hospital
 - Katie Rosenberg – Eastbay/Footlocker.com
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- Dianne Carroll – NTC Instructor
 - Amy Gajewski – NTC Instructor
 - Greg Cisewski – Associate Dean, School of Applied Technology & Engineering
 - Bonnie Osness – Career Pathways Coordinator
 - Amy Denissen – Virtual College Advisor
 - Jared Eggebrecht – Business Development Manager, Business & Industry
 - Houa Lee – NTC Student Advisor
 - Brandy Breuckman – Dean of Virtual College
 - Susan Clark – Administrative Assistant, School of Applied Technology & Engineering
 - Jim Ortiz – NTC Student Advisor

Summary—Include a brief statement(s) of topics and action items

- **INDUSTRY TRENDS:** Members felt there is an ongoing trend toward digital and video. Social media is crucial for marketing. The importance of the tablet and phone cannot be stressed enough. The committee members stressed the importance of managing the results from social media or programs such as LinkedIn. Companies are looking at growing their digital applications and need employees who are fluent in using drones, GoPro, 360Video and YouTube. Content is important in every platform in order to engage individuals on websites such as Facebook, Pinterest, and Houzz. Members still rely on traditional print and mailers to reach a certain demographic or smaller markets. Customer Relationship Management programs are crucial in marketing and vary in degree of efficiency in managing information.
- **ENROLLMENT REPORT:** The Marketing program has 59 students with 15 enrolled in Virtual College. The Digital Marketing program has 18 student enrolled in face-to-face classes and eleven students in Virtual College. Enrollment has increased this semester due to a change in entrance requirements. We are accepting students into the program regardless of their entrance testing results. Students scoring lower on Accuplacer tests will be identified and have their progress monitored to ensure student success. Sixty percent of the students enrolled are in the 18-24 age bracket. The program has a very diverse group of students. This year the group of late start students entering the programs will be larger than previous years. The program is seeing benefits from our transfer agreements in place. We have stressed student recruitment that involves parents and this has been beneficial to the program.
- **GRADUATE ENROLLMENT REPORT:** A handout was shared by Amy Gajewski showing 12 marketing graduates for 2016. The Graduate Enrollment Survey is sent to all graduating students. Of the 12 graduates, eleven students responded to the survey. The results are showing that 78% of the graduates are employed with 60% of those employed in their field of study.
- **DECA CLUB REPORT:** Our DECA club has eight very enthusiastic members. The club will be partnering with Wausau West and their service project entitled "Trick or Can". This involves placing bags and flyers on neighborhood doors asking for donations of can goods. The bags are picked up after Halloween and donated to the Women's Community. In addition to this project, the club is also going to be involved with Wausau West in a mentoring role helping their DECA members prepare for their District

competition. NTC will host a DECA District Night, scheduled in December, offering freshman through seniors' soft skills workshops and other club activities.

- **CURRICULUM MODIFICATION:** Handouts were distributed for the Marketing program and Digital Marketing programs showing curriculum. Instructors reviewed the total number of credits required and will adjust the credit to total 60-64. The proposed revisions to the Marketing program are intended to balance the marketing course credits and the general education credits over all the semesters. Graphic design courses have also been added. The handout listing the credits removed and added was discussed. Video for Social Media has been added as requested by area businesses. Removing Advanced Sales and Retail Management was suggested at a previous meeting but student interest in sales has since increased so these classes seemed to be needed as a foundation course with a multitude of topics. The committee members felt these two classes should be included in the course requirements. Soft skills are being integrated into all of the courses. The committee approved the Marketing curriculum as distributed. The Digital Marketing curriculum was discussed and credits reviewed. The committee approved the curriculum modifications with the addition Excel back into the curriculum and consideration of the addition of Design & Typography. The Digital Marketing program offers Social Media 2 and Social Media Analytics which will let students obtain the Hootsuite certification and the Google Analytics and Google Keywords certification in addition to their degree.
- **DIGITAL MARKETING TSA:** Deb Stencil shared the Wisconsin Technical College System Digital Marketing Scoring Guide, Marketing-Social Media Scoring Guide, Marketing-Digital Marketing Promotions Scoring Guide and the Digital Internet Marketing Scoring Guide. The committee approved the assessment strategies for the TSA's as distributed for the Digital Marketing, Marketing-Social Media, Marketing-Digital Marketing Promotions Scoring Guide and the Digital Internet Marketing.
- **EMBEDDED TECHNICAL DIPLOMAS UPDATE:** Information was distributed on the technical diplomas currently being offered. The programs that would be changing their requirements more than 20% need state approval. The committee was asked to consider the diplomas in the form that they are being currently offered and whether they should stay as they are or be offered as a certificate. WTCS wants to make sure that the advisory committee is informed regarding changes and has an opportunity to discuss the rationales for approving any changes. Marketing Graphics Technical Diplomas was discussed with the changes that will be greater than 20%. The committee asked that the information be emailed to them so they can reply with feedback and their approval or disapproval of the changes.
- **MEET THE PROFESSIONALS UPDATE:** A "Meet the Professionals" panel will be held in the spring 2018 semester. A new event will be held this fall in place of the panel that is usually held. The Business Division will be partnering with Transfer and Placement to have an event called the Alumni Huddle. Alumni that are working in their field will be asked to come in and share why soft skills are important. This event will be held in November date.
- **CONTINUING EDUCATION/BUSINESS & INDUSTRY:** Jared Eggebrecht, Business and Industry, shared information on upcoming events and workshops. Leadercast, will be held on October 5, 2017 and Live 2 Lead, another leadership experience, will be held on October 6, 2017. If any companies are looking at training their employees they should contact our Center for Business and Industry.

SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET

Meeting Date: October 3, 2017

Program Name: Machine Tool Advisory

Attendees

Industry Members

- Bernard Martin – Innovative Machine Specialists
- Craig Lange – Lange Machine
- Brian Dachyk – Schuette Metals
- Mark Gehring – Lemke Industrial Machine LLC
- Al Marten – Marten Machining
- Deb Marten – Marten Machining
- Andy Zelinski – Jarp Industries
- Tom Daniels – Modern Machine
- Rich Nowak – Crystal Finishing
- Gary Christianson – Greenheck Fan Corp.
- Brad Cisewski – Pointe Precision

NTC Staff:

- Joe Bonke-Instructor
- Jeff Block-Instructor
- Craig Opsahl-Instructor
- Duane Yorde-Instructor
- Greg Cisewski-Dean, Applied Tech & Engineering
- Susan Clark-Administrative Assistant
- Tracy Brewer – Center for Business & Industry
- Darren Ackley – Vice President of Learning

Other

- Nick Polak – Wausau West High School Instructor
- Aaron Hoffman – D.C. Everest School District
- John Glynn – D.C. Everest High School
- Josh Eberhardt – D.C. Everest High School

Summary—Include a brief statement(s) of topics and action items

- **INDUSTRY TRENDS:** Committee members stated business is still strong. Orders for businesses are steady. The agriculture and construction trades are staying strong. The medical area is very strong as well.
- **ENROLLMENT REPORT:** There are ten, full-time and two part-time students enrolled in the first semester, three in the second semester and twelve enrolled in the third semester. Fourth semester has no enrollment. Antigo does not have a section running. Phillips has seven part-time students through a High School Pupil Grant. School districts voiced that they are looking for Industry mentorships in their classrooms for an hour or two a few times a semester. Interested parties should contact Nick Polak at Wausau West High School.
- **GRADUATE OUTCOME REPORT:** Craig Opsahl reviewed the graduate report for 2016 graduates. There were 18 graduates from the one year program and 15 graduates from the two year program. The handout shows that 95% of graduates are satisfied with their training from NTC. The results of the survey show that all the graduates are employed. The starting wage for graduates from the Machine Tool Operations program range from \$31,000 to \$46,800. The wage range for the Technics program graduates range from \$31,200-\$42,619.
- **PROGRAM PROMOTIONAL EVENTS:** A handout was distributed showing upcoming events from the Transfer and Placement office. Members were urged to contact Suzi Mathias if they would like to come and talk to students about their businesses. An event called the Metal Career Expo was held in the past but the results were not overwhelming. Jeff Block would like to try a new event to spark interest in Machine Tool careers called the Machine Tool Boot Camp. This two-day event would be offered to approximately ten students. The goal would be to familiarize students with NTC and then have them tour four companies. The students would receive a shirt at the event. The cost to the employers would be approximately \$150 to cover shirts and meals. If any employers are interested they should contact Jeff Block. Marten Machining and Pointe Precision volunteered their companies for tours. The committee suggested that the name be changed from Machine Tool Boot Camp to Machine Tool Tech Camp.

- **MACHINE TOOL TRAINING AT JAIL:** A grant will make training for inmates at the Marathon County Jail possible at no cost to the inmate. The two classes being offered are Blueprint Reading 1 and Programming 1. The training program will be able to take twelve students. Duane Yorde will be the instructor. The Haas trainers will be used the programming portion of the instruction.
- **CURRICULUM MODIFICATION:** The committee was given handouts showing three options to lower the credit requirements for the program from 68 credits. Majority of the options limited lab hours which the committee did not prefer. The Hydraulics and Metallurgy curriculum will be incorporated into an Applied Physics class and Applied Tech and Employment Skills will be combined into a two credit class. Credits were reconfigured to provide a more balanced program. After consideration, the committee felt the option with 60 credits for the two year program and 31 credits for the one year program was the modification that should be implemented and approved these curriculum changes.
- **NAME CHANGE UPDATE:** Changing the name of the Machine Tool degree was discussed at the recent WTCS system-called meeting held at NTC. Greg Cisewski shared with the other state colleges the name change choices that our committee had identified. These colleges will advise Greg on what they feel is an acceptable choice for a new name.
- **FANUC OR HASS TRAINER:** A handout was shared with the committee about a programmable robot tender. The committee was not interested in including this equipment into the program. Discussion was held on whether the Fanuc or Haas trainers should be used. The committee felt that the program should continue with Haas trainers and controllers rather than split the training between two different trainers.
- **CAPITAL EQUIPMENT:** Equipment was discussed to include updating the current CMM in Wausau, two sharp manual lathes, two read-outs, a computer lab in the H-wing, and a digital indicator repair or replacement. The advisory committee approved the capital equipment list as stated by Joe Bonke.
- **CONTINUING EDUCATION/BUSINESS & INDUSTRY:** Tracy Brewer, from the Center for Business & Industry, shared the upcoming classes and workshops being offered. Classes can be tailored to the needs of multiple companies together or repeated for several different shifts within a company. A folder was distributed with handouts and contact information for Tracy Brewer.

SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET

Meeting Date: October 4, 2017

Program Name: Wood Science

Attendees

Industry Members

- Sean Bennett – Bennett Hardwoods Inc.
- Troy Brown – Kretz Lumber Company
- Jeff DeLonay – Kolbe & Kolbe Millwork
- Tom Gallenberg – Gallenberg Studio
- Tim Kassis - Kretz Lumber Company
- Lee Kruse – Robbins Sports Surfaces
- Dale Rasmussen-Lincoln Windows
- Russ Schumacher – Menzner Lumber & Supply
- Ben Zelazoski – Zelazoski Wood Products

NTC Staff:

- Darren Ackley-Dean, School of Applied Technology & Engineering
- Craig Bernstein – Business & Industry
- Katie Metko-Learning Coordinator
- Travis Allen - Instructor

Other

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Summary—Include a brief statement(s) of topics and action items

Enrollment Report: Travis shared with the committee that we had 9 students start this fall semester. 6 students are in their third semester and are working.

Travis shared there are 6 NHLA students returning out of the 9 that originally started. At the end they will receive a NHLA certificate and this is spread out over several months. This is the first time and the students appreciate the flexibility and layout of the overall 25 week course.

Graduate Follow-up Report: Travis shared the flyer discussing the 2016 graduates. The committee pointed out the Wood Science program is 7th out of the school as far as salaries are.

Club Update: The Wood Science Club will be working on a project with stickers for a fundraisers. Club members will be purchasing polos this year.

Marketing Plan: This will be heavy on the advertising which is in efforts with our golf outing fundraiser. Billboards are up, there is one on hwy 29 and the other one is on hwy 52. Purchased ACT contacts again this year. The first mailing went out already to 2,700 contacts. The Wood Science facebook page has been getting looked at like crazy. Google ad words is something that will be researched thoughts of putting \$500-\$1000 towards this advertisement with key words. These advertisements will be to target markets with the help of NTC's marketing department.

Wood Science has an Open House on the October 21st. Wood Technology Discovery day is October 18th. Anyone that applies and enrolls, at these events, will get \$500 scholarship plus they get the additional \$500 that is already being promoted for students that enroll into this program.

Curriculum Modification: With the initiative to have higher completion rates, programs have been asked to re-package their program with what is needed for entry level skills. Travis reviewed the handout of the proposed curriculum for 18-19 with the committee.

Summary of Changes:

10-606-140 2D Mechanical CAD 1 credit Course is being moved to 2nd semester to reduce the credit load for our first semester students. In addition, the change will also reduce the time between this basic drafting course and the CNC Router Technology course where these skills are used.

The advisory committee supports this change.

10-806-143 College Physics 1 3 credit course is being moved to 3rd semester so that students can complete the full Wood Technology Technical Degree before making the choice to advance into the Wood Science Associate Degree.

The advisor committee supports this change.

10-465-107 CAD/CAM machine Programing 2 credit course is being merged with 10-465-112 CNC Router Technology 3 credit course for a total of 4 credits instead of 5. By merging the 2 courses into 1 semester, our instructor will not have to spend the first

3 weeks of the class refreshing our students understanding of machine programming. In addition, the course will be offered 1 day per week, which will be better suited for our incumbent workforce.

The advisory committee supports this change.

10-614-129 Sketchup for Architectural Design 2 credit course is being removed as this was an OR.

The advisory committee supports this change.

10-809-103 Thinking Critically & Creatively 3 credit general education is being removed to help reduce the general education requirement of 21 credits down to 18; this course was the least transferable to the UW system.

The advisory committee supports this change.

10-465-114 Wood Industry Management 2 credit course is being removed to reduce program credits; this course would typically be a 3rd or 4th year class in a BS program.

The advisory committee supports this change.

10-465-161 Furniture Craftsmanship – Table Design 2 credit course is being removed due to the removal of our Furniture Design and Craftsmanship track from the Wood Science program.

The advisory committee supports this change.

10-465-160 Furniture Craftsmanship – Chair construction 2 credit course is being removed due to the removal of our Furniture Design and Craftsmanship track from the Wood Science program.

The advisory committee supports this change.

The Wood Science Associate Degree is going from a total of 69 credits to 63 credits.

The advisory committee supports this change.

Diploma Changes

10-606-140 2D Mechanical CAD 1 credit Course is being moved to 2nd semester to reduce the credit load for our first semester students.

The advisory committee supports this change.

10-806-143 College Physics 1 3 credit is being moved to 3rd semester so that students can complete the full Wood Technology Technical Degree before making the choice to advance into the Wood Science Associate Degree. College Physics is not needed for this Technical Diploma.

The advisor committee supports this change.

10-465-107 CAD/CAM machine Programing 2 credit course is being merged with 10-465-112 CNC Router Technology 3 credit course for a total of 4 credits instead of 5, removed from technical diploma.

The advisory committee supports this change.

The Technical Diploma is going from a total of 32 credits to 31 credits.

The advisory committee supports this change.

Hardwood Manufactures Certificate: Troy explained that the Hardwood Manufactures Association (HMA) is a group of folks that need these courses. Employers within HMA are needing these courses in a short 16 week program and are hoping to receive instate tuition. One company has already agreed to send 3 employees every September. This cost is \$3,000, local employers can't train them for the price of this certificate. The HMA is country wide so employers are from a variety of different states.

Capital Equipment: Travis shared that the program received the planer and the moulder is still on the list, and hasn't been approved yet. The capital equipment request for next year are Vacuum kiln (which has a potential option of being partially with a grant), Router Table and router, cabinet clamps and a sander vacuum combo. It was decided to go forward with the grant option on the Vacuum Kiln, negotiate with company, otherwise revisit the vacuum kiln at the next meeting.

Continuing Education/Business & Industry: Travis shared upcoming trainings and flyers with the committee. NHLA is coming November 2nd and 3rd for a 2-day walnut training. A moulder class will be held in January.

SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET

Meeting Date: October 5, 2017

Program Name: Automotive

Attendees

Industry Members

- Tom Blaschka – Wausau Water Works
- Chris Gardipee – Stewart Ave Collision & Repair
- Mike Garvin – Fred Mueller
- Jon Griesbach – Griesbach Auto Service
- Mark Hanson – City of Wausau
- Jim Hubing – Car Connection Central
- Adam Olson – DC Everest High School
- Kent Olson – Olson Tire & Auto Service
- Mark Poppe – Wausau East School

NTC Staff:

- Ross Nevienski – Auto Instructor
- Randy Wesenick – Auto Instructor
- Matt Klug – Auto Instructor
- Craig Bernstein – Business Development Manager
- Katie Metko – Learning Coordinator
- Darren Ackley – Dean, School of Applied Technology & Engineering
- Suzie Mathias – Director of Transfer & Placement

Other

- Becky Zoromski – WATEA

Summary—Include a brief statement(s) of topics and action items

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SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET

Meeting Date: October 11, 2017

Program Name: Architectural Design Technology & Residential Building

Attendees

Industry Members

- Mark Dillman – Natural Concepts
- Kevin Schemenauer – Hallmark Building Supplies
- Phil Borchardt – City of Wausau
- Craig Kersemeier – K-Tech Cleaning
- Jason Czech – S.C. Swiderski
- Frank Opatik – Opatik Engineering, LLC
- Thomas Grund – Wausau Homes
- Dawn Keel – Wausau Homes
- Jerry Habeck – Wausau Window & Wall
- Tim Witzling – Modern Builders
- Larry Meyer – Larry Meyer Construction
- Steve Peter – County Materials Corp.
- Jeff Voight – Major Industries

<ul style="list-style-type: none"> • NTC Staff: • Travis Severson – Instructor • Mike Block – Instructor • Steve Wittenberg - Instructor • Greg Cisewski – Dean, School of Applied Technology & Engineering • Susan Clark – Administrative Assistant Amada Brzezinski – Business & Industry 	<p>Other</p>
<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> •

Summary—Include a brief statement(s) of topics and action items

- **ENROLLMENT REPORT FOR ADT:** Travis Severson shared that the Architectural Design Technology program has 17 first semester students and 14 third semester students. There is one student enrolled in the Architectural Design Software embedded technical diploma. We have increased our capacity of students for this program to 24.
- **GRADUATE FOLLOW-UP REPORT:** The class of 2016 graduate outcome report was distributed to the committee. There were eight graduates in 2016 with five responding to the survey. Of the graduates 83% of the students reporting were employed. Twelve graduated in 2017 with five of those students going on to a four year university. The trend of increased enrollment should be bolstered by the curriculum changes to the program requiring less credits to graduate. The average annual income is approximately \$31,200-\$33,280. There will be a meeting November 8, 2017 with the eastern region schools to explore forming a consortium of high school such as Wittenberg, Shawano, and Menominee to explore to offering an architectural academy.
- **RESIDENTIAL BUILDING UPDATE:** We are looking to offer this program in fall of 2018. Greg talked with the education committee within the Wausau Builders association to get feedback on the program. The issue seems to revolve around the starting pay that is the same whether they start with a contractor or get the education and then work for a contractor. The Contractor Qualifier class is included in the program so they can take the test upon graduating from the program. It was suggested that a Survey Monkey be used to obtain feedback on what would add value to our residential building program. It was suggested that a program be designed to train individuals for a block of time while the individual is working for a contractor attending classes one day every other week.
- **NAHB STUDENT CLUB UPDATE:** The club currently has 15 members. They will be touring businesses and industries in the area including Golden Eagle Log Homes and Stratford homes. A tour is planned for Taliesin in Spring Green funded through raffle proceeds. The raffle will also support job site visits and students attending the national competition in spring. This year we have the possibility of two teams competing in this national competition. This year's project for the national competition is being provided by BLENKER from Wisconsin. There are scholarships available for students totaling \$5000. This semester four students received scholarships ranging from \$250 to \$1100.
- **ARCHITECTURAL DESIGN CURRICULUM MODIFICATION:** Handout exhibit A was distributed to discuss curriculum modifications for the 2018-2019 school year. We are balancing the credits through the semesters. We removed one trigonometry class but students still have the option to take if they are transferring to a four year school. Trigonometry content will be covered in the Stats class as well. The design classes basically have no change in hours. This restructure will eliminate Sustainable Building 1 & 2 and these competencies will be woven into other courses. Fourth semester will offer Revit Commercial rather than SoftPlan which is more widely used in industry. The fourth semester classes will have a light commercial emphasis. The committee approved the changes to the Architectural Design, two-year, program as distributed in the Exhibit A Handout. The Construction Technologies Embedded Technical Diploma (ETD) curriculum and the Architectural Software Embedded Technical Diplomas, were reviewed as distributed in Exhibit B Handout and the committee approved that the curriculum changes for both programs. The Construction Technologies ETD removed Sustainable Building 1 & 2 while adding Arch Design 1, Arch Design 2, SketchUP for Arch Design, and Surveying for Arch Design. The construction technologies ETD will now be a 1 year certificate instead of a 2 year certificate. The Architectural Software Embedded Technical Diploma curriculum replaces SoftPlan for Arch Design with REVIT Commercial for Arch Design and balances the credits between first and second semester.
- **RESIDENTIAL DESIGN CURRICULUM MODIFICATION:** We have restructured the Residential Building Technical Diploma and the Residential Framing Certificate. The curriculums were distributed in a handout, Exhibit A, and discussed at which point the committee approved the curriculums showing 12 credits for the Residential Framing Certificate and 32 credits for the Residential Building Technical Diploma.

- **SUSTAINABLE ARCHITECTURE:** The Sustainable Architecture program was run several years ago with very small number of students. The committee reviewed the proposal to suspend the program and the committee agreed.
 - **COMMITTEE VICE-CHAIR:** Due to Alene Leazer leaving this committee, the vice-chair position is open. The committee was asked for volunteers to fill this position and Jason Czech agreed to act as the Vice-Chairman.
- BUSINESS & INDUSTRY:** Amanda Brzezinski distributed contact information for our Business & Industry office and the Continuing Education office. Amanda informed the committee that customized training is available through Business & Industry and continuing education courses are also an option for obtaining Building Inspector CE hours or Engineering CE hours. The committee had a discussion on professional certifications that need professional development credits and what type of conferences or workshops could be offered for these individuals. Members preferred the winter months for training and workshops. It was suggested that a deck building seminar in March of 2018 would be a good option. Members of the committee also felt that an Ethics offering for Engineers, at a minimal cost, would also be well attended.

SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET

Meeting Date: 10-12-17

Program Name: Nursing

Attendees

Industry Members

- Deb Allar, Assistant Director of BSN at Home Options Program, UW Oshkosh
- Haley Erl, Student at Aspirus Clinics
- Deb Feldbruegge, Academic Advisor, Upper Iowa University
- Jackie Frombach, Regional Clinic Director – Northwest Region, Aspirus Clinics
- Mindy Meehean, Director of Nursing at Pine Crest Nursing Home
- Julie Riemer, Nurse Recruiter, Aspirus Wausau Hospital
- Heidi Wincentsen, Nursing Faculty, UW Stevens Point

NTC Staff:

- Darren Ackley, Vice President for Learning
- Craig Bernstein, Business Development Manager
- Sara Gossfeld-Benzing, Dean of Public Safety
- Stacy Kunz, Administrative Assistant for the School of Health Sciences
- Michele O’Donnell, Nursing Faculty
- Sara Peterson, Science Faculty
- Zachary Popp, Director of Adult and Incumbent Worker Recruitment
- Marlene Roberts, Dean of the School of Health Sciences, Nursing Program Director
- Emily Steinbach, Learning Coordinator for Health
- Luann Theis, Nursing Students and Clinical Coordinator

Other

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Summary—Include a brief statement(s) of topics and action items

- Darren Ackley introduced himself as the new Vice President of Learning at NTC. He updated the committee on leadership changes in the School of Health Sciences (SOHS). The previous Dean of Health, Dr. Lorraine Zoromski, accepted a job with the UW Stevens Point Nursing Program. Darren announced Marlene Roberts will be the new Interim Dean of the School of Health Sciences throughout the fall and spring semester.

- NTC is focusing on reducing barriers for admission into programs across its programs. The admissions team is exploring other measures to be used as benchmarks for a student to be admitted into a program and ultimately making the process more flexible without lowering standards.
- There is a state-wide push to look at the number of credits in each program with the goal of reducing the number of credits to 64 credits for an Associate's Degree. Nursing is a state-aligned curriculum and the advisory boards are working on the credit load task.
- The Senate is looking at reducing the Wisconsin Certified Nursing Assistant (CNA) course hours from 120 to 75 hours. NTC's program is developing a plan should this bill come to fruition.
- The Wisconsin technical colleges are starting to look at concept based learning at the state level. There is an ad hoc committee with NTC representation examining how this curriculum concept will design programming.
- The nursing advisory members shared updates on their facilities and job openings. There seem to be a good amount of nurse positions available in the region.
- Upper Iowa University (UIU), one of NTC's four-year partners, is adjusting their RN (registered nurse) to BSN (Bachelors of Science in Nursing) program so that students do not have to take a UIU course during their first semester in the nursing program as part of the concurrent enrollment program. This should improve student success and readiness for concurrent enrollment.
- Representatives from UW Oshkosh and UW Stevens Point both shared updates about their programs and partnerships with NTC.
- The Intermediate Clinical Practice course has increased the community experiences for the Mental Health portion. The students get four days of acute care mental health at North Central Health Care and then four days at a community site.
- The clinical preceptorship program for nursing students is currently on hold. There are new regulations coming down from the Accreditation Commission for Education in Nursing (ACEN) that would affect this program. For this reason, NTC is holding off to make sure that when this program is started, it is done in a way that the accrediting body approves.
- The Military Medic to RN Pathway is moving forward. It is similar in content to the Paramedic to RN pathway but uses modules instead of semesters. If a student chooses this pathway, it will save them five credits compared to starting the entire program from the beginning.
- Aspirus representatives stated there are shortages across the board, including Pharmacy Technicians, Medical Assistants, CNAs, and Registered Nurses.
- The advisory discussed different specialty certificate options. The majority concluded that it is important for nursing students to have exposure to many different specialties and any specialty education that a new graduate has is beneficial to them. Many of the specialty certifications are done after a student is hired and the employer will pay for this education.

SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET

Meeting Date: October 16, 2017

Program Name: Diesel

Attendees

Industry Members

- Randy Adamski – V&H Trucks
- John Crass – Marth Transportation
- Todd Evers – Marathon County Highway
- Evan Lang – E.L.M. Repair and Refrigeration
- Steve Morris – Penske Truck
- Larry Muelver – Industrial Repair Service
- Jon Shimel – JX Truck Center
- Jason Wendell – Truck Equipment, Inc.

NTC Staff:

- Greg Cisewski – Dean, School of Advanced Manufacturing & Transportation
- Jared Eggebrecht – Business Development Manager, Business & Industry
- James Eckardt – Diesel Instructor
- Eric Antonson – Diesel Instructor

Other

- Becky Zoromski - WATEA

Summary—Include a brief statement(s) of topics and action items

Industry Trends: Members shared their worry for the effectiveness of the Electronic log. This new technology will be driving sales and employment for the rest of the year. Employers are stating that trucks in the years of 2012-2014 are not worth anything and this could be a good option for the school to look into these as most will be auctioned off. The newer trucks have less sensors and less problems. With technology increasing they are able to do programming over the air now, similar to what GM does with ONSTAR. There was discussion on recruitment and obtaining quality employees. Youth Apprenticeship was discussed and shared how helpful that program has been for a variety of companies.

Enrollment Report: The Diesel program has 19 first semester students and 12 third semester students.

Graduate Follow-up Report: Eric shared with the committee the reports of the 2016 graduates and compared the list of the current salary about surveyed by the employers. Committee was concerned that the associate degree is making the exact same as the technical diploma. They were also concern with the low dollar amount. NTC shared the flyer created with the average salary employers gave NTC, this flyer will be used for recruitment. NTC will follow-up on if the students are asked where they are employed and if NTC follows-up with the employer on the accuracy of the results. The committee was concerned with reporting inaccurate information.

Recruitment Diesel Mobile Lab: The Diesel Mobile Lab has been out in the community on several occasions. Flambeau Park Falls, Saturday event in Phillips, Scout Camps this summer with middle school, Antigo/Wittenberg open house and many more. All are welcome to tour the mobile lab after the meeting. Small rural communities is where the faculty have been focusing as those areas typically do not have this type of lab setting in their schools.

There was discussion on making sure to recruit high school students, as this is the optimum timeframe in which employers can expose them to the industry.

Curriculum Modification: With the initiative to have higher completion rates, programs have been asked to re-package their program with what is needed for entry level skills. The Diesel program has proposed reducing first semester to 15 by moving Intro to Welding to 2nd semester, Fluid Power will be moved from the second semester to the fourth semester. Reduce the credit load on the CDL Prep so students get the permit in class and then offer the CDL class over the summer for 2 week class at 80 hours. Economics will be removed as a general education requirement. With the relaxation of the alternative fuels we moved that into an optional continuing education (CE) course. Expose them to this within other courses but more details would be in the CE course.

Capital Equipment: The faculty are requesting the following items were approved through Capital Equipment last year ISX 12 litter DD 15 Detroit, ISX common rail, Volvo D 13, 4-5 new engines . This year the faculty are requesting another 4 engines, diesel emissions measure and testing equipment, advance technologies, onboard cameras.

It was mentioned that NTC has purchased the Diesel Building and is no longer a lease.

Greg shared with the committee that the Higher Learning commission will be here in a week or so to look at the Diesel building. This is done at campuses that are not at the main campus to make sure the students are getting the same quality as they would on the main campus.

Diesel Grant: NTC did get the 2nd year of the grant and we were able to hire an instructional assistant.

WATEA Grant: Becky Zoromski, WATEA, shared that the Fast Forward CDL grant is on its last session that started October 2nd. If anyone would like to be on the speed interviews for those students to contact Becky. Kent Olson would like to start an academy for the rural students to take advantage the lab opportunities they would not get at their high school.

Continuing Education / Business & Industry: Jared shared a folder with the committee of upcoming Continuing Education and Business & Industry courses that are being offered. Course ranging from Leadership to six sigma and human resources. Explained to the committee to let him know if there are things that your company needs specifically to reach out as they might have that available and possible a grant for the training as well.

SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET

Meeting Date: October 17, 2017

Program Name: Manufacturing & Safety Engineering
Technology

Attendees

Industry Members

- Kevin Woosley – JARP Industries
- Dale Rasmussen – Lincoln Windows
- Jennifer Marzu – Veritas Steel
- Paul Swamborg – Ryan Manufacturing
- Leon Gasek – Adjunct Instructor

NTC Staff:

- Joe Proulx – Instructor
- Laurie Schulz – Instructor
- Greg Cisewski – Associate Dean, Technical & Trades
- Weng Liew – Business & Industry Solutions
- Brandy Brueckmann – Virtual College
- Brad Gast – Dean Continuing Education
- Bonnie Ossness – Director of Career Pathways
- Susan Clark – Administrative Assistant

Other:

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Summary—Include a brief statement(s) of topics and action items

Discussion:

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SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET

Meeting Date: 10/24/17

Program Name: Accounting

Attendees

Industry Members

- Mary Marquardt (Imperial Industries), Bob Stoehr (County Materials), Amy Janke (Marathon Cheese), Shelly Spaay (Peoples State Bank), Terri Lewis-Birkett (Great Kids), Traci Leffel (Rocket Industrial), Keith Kozarek (Wipfli)

NTC Staff:

- Michael Deedon (Accounting Faculty), Kou Yang (Accounting Faculty), Jim Ortiz (Academic Advisor), Sara Hill (Accounting Faculty), Brandy Breuckman (Dean, VC), Ellen Anderson (VC Academic Advisor), Zach Popp (Director of Adult Recruitment)

Other

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Summary—Include a brief statement(s) of topics and action items

- Agenda 1: All present introduced themselves and the organizations they represent.
- Agenda 2: Minutes approved as is.
- Agenda 3:
 - PASS Initiative: NTC's new initiative to increase student retention, completion and graduation was shared with the advisory committee. Factors relating to timely program completion include: student takes time off, high credit load, course completion, student change in major, taking additional courses above program requirements, and course transfer problems.
 - Program Revisions
 - 10-101-1 Accounting Associate Degree (27% curriculum change proposed): The following changes were proposed to the advisory committee for review:
 - Remove Accounting Spreadsheet Applications (10101136), Reduce credit load to two credits for Cost Accounting (10101125), Reduce credit load to two credits for Cost Analysis (10101122), Replace Introduction to Sociology (10809196) with Introduction to Ethics: Theory and Applications (10809166), Remove Introductory Statistics (10804189), and Move 10-Key by Touch (10106144) to first semester. **The advisory committee fully endorses all proposed changes to the Accounting associate degree program.**
 - 31-101-1 Accounting Assistant Technical Diploma (20% curriculum change proposed): The following changes were proposed to the advisory committee for review:
 - Remove Accounting Spreadsheet Applications (10101136), Replace Introduction to Business (10102124) with Economics (10809195) as primary/preferred course, Move Written Communications (10801195)/English Composition (10801136) to second semester, and Move 10-Key by Touch (10106144) to first semester. **The advisory committee fully endorses all proposed changes to the Accounting associate degree program.**
- Agenda 4:
 - Industry Trends: Two new members joined the meeting: Terry Lewis-Birkett (Great Kids, Inc.) and Bob Stoehr (County Materials). A number of organizations are growing and hiring; though, not all positions are accounting-related. Wipfli just acquired its 48th location. Imperial Industrial broke ground for its new corporate headquarters. Rocket Industrial just posted for an accounting position on 10/20/17. Thus far, they've received a dozen applications.
 - Continuing Education/Business & Industry Solutions initiatives: NTC's Continuing Education team is always looking for great workshops, seminars, and professional training opportunities to bring to central Wisconsin. If you have an idea for an event or are interested in bringing continuing education opportunities to the area, contact Brad Gast at gast@ntc.edu. NTC's Business & Industry Solutions team delivers customized training to the incumbent workforce. Topics include time management, conflict resolution, customer service skills, and leadership development. There are Workforce Training Grants available to help defray the cost of training. If you're interested in bringing training on-site, please contact Brad Gast at gast@ntc.edu.
 - Zach Popp explained his role as the Director of Adult Recruitment. It's his role to connect with individuals and organizations to help identify credentialing opportunities. He will come on-site to discuss how to best navigate the

enrollment and academic experience. For more information, or to schedule a meeting with Zach, please contact him at popp@ntc.edu.

- Agenda 5:
 - New Learning Management System: NTC is moving from Blackboard to Canvas. Canvas is more intuitive for students/staff/faculty. All virtual college courses launched fall 2017 in Canvas. All NTC courses will be offered through Canvas in Fall 2018.
 - Amy Janke gave a brief overview of the Advisory Committee Recognition Breakfast and asked advisory committee members to come up with ideas on how to better serve/connect with accounting students.
 - QuickBooks Certification testing: Faculty recommended the advisory committee champion fundraising efforts to help defray the costs for students to sit for QuickBooks Certification testing. This would allow a student to complete the program with an industry credential. This would be a win-win for students and employers. Michael will further explore opportunity and report back at Spring 2018 advisory committee meeting.
 - The advisory committee discussed resuscitating the “Meet the Accountant” event. The faculty felt that hosting this event during a class period to encourage participation. This would also allow for employers to address the importance of soft skills.
 - The next advisory committee meeting will be scheduled for May 9, 2017; 5:00 PM – 6:30 PM.

SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET

Meeting Date: 10/24/17

Program Name: SLIE

Attendees

Industry Members

- Deb Canada (Wausau School District), Joleen Hunkins (Green Bay Community Schools, via phone conference), Rachel Kohn (Eau Claire School District, via phone conference), Jennifer Sartori (Appleton School District)

NTC Staff:

- Tamara Boornazian (Instructional Assistant), Vicki Shapiro (SLIE Faculty), Brad Gast (Dean, Continuing Education and Business/Industry Solutions)

Other

- Donna Schuh (Psychology faculty), April Thompson (Interpreter)

Summary—Include a brief statement(s) of topics and action items

- Agenda 1: All present introduced themselves and the organizations they represent.
- Agenda 2: Minutes approved as is.
- Agenda 3:
 - PASS Initiative: NTC’s new initiative to increase student retention, completion and graduation was shared with the advisory committee. Factors relating to timely program completion include: student takes time off, high credit load, course completion, student change in major, taking additional courses above program requirements, and course transfer problems.
 - Program Revisions: Several changes were proposed to reduce program credits to 64, including: Remove Introduction to Psychology (10809198), Remove Interpreting 2 (10533115) and Transliterating 1 (10533116), Add new course, Interpreting (105331xx) to replace Interpreting 2 and Transliterating 1, Remove Intermediate Algebra w/Applications (10804118) and replace with College Mathematics (10804107), Change course title of Transliterating 2 (10533119) to Transliterating, Reduce credit load for Interpreting/Transliterating (10533127) to three credits, and Redistribute general studies courses for improved credit load balance. **The Advisory Committee fully endorses the proposed curriculum changes as stated above.**
- Agenda 4:

- Industry Trends
 - Jennifer Sartori (Appleton School District): She had NTC students come to observe. She was excited to see new interpreters come in and watch the students apply what they're learning in a real-world setting. There is an interpreter shortage. She has a concern with freelance interpreters coming in and serving as educational interpreters. This is not always a good fit. One thing she's noticed is a lack of working interpreters seeking opportunities to keep their skills current. She sees a great need for the workshops that NTC continues to bring. She thanked Vicki and NTC for their continued support of the interpreting community by delivering workshops/seminars/continuing education opportunities.
 - Joleen Hunkins (Green Bay School District): Green Bay has a group of deaf Somalians students. Their language skills are minimal because they've only had exposure to English and ASL for one year. The school district is utilizing technology (iPads) to supplement the language instruction/development. She concurred there's a lack of motivation for working interpreters to keep skills current. She believes that this is a DPI issue. She is grateful for the continued educational offerings available through NTC.
 - Rachel Kohn (Eau Claire School District): They have had to fight to keep the DHH students in one school. Because of this, they struggle with developing the social/emotional/cohort among the students. It has been a challenge; they've had to defend the right to keep the students together in the building they've been in. The result is the students are more spread out and the less supported. Three years ago, they had three DHH teachers. One by one, each retired. The school district only replaced one position. She's spread across three school districts. Rachel echoed everyone's appreciation for NTC credited continuing education opportunities.
- Continuing Education/Business & Industry Solutions initiatives
 - Preparing for EIPA (October 27-28, 2017): This course is designed to give interpreters tools to prepare for the EIPA. To earn one credit, students must be present both days of the in-person course and complete an external assignment on Blackboard. Course cost is \$154.50. There are currently 11 students attending this event.
 - Advanced Skills: Voice to Sign (January 2018): This course is geared toward the working interpreter and is an ideal professional development CEU opportunity. The learner will perform self-assessment activities with model interpreter tapes. Several educational levels, elementary through high school, will be provided on videotape for the learner to voice interpret.
 - ASL in Math Concepts (April 6-7, 2018): Attendees will learn techniques to incorporate ASL when teaching math to students. The keynote presenter will be Dr. Chris Kurz. Is a deaf associate professor for the Masters of Science in Secondary Education program and co-director of the Research Center for Teaching and Learning of the National Technical Institute for the Deaf in Rochester Institute of Technology. He has taught mathematics and science to K-12 and postsecondary deaf students for nineteen years.
- I-Sign Annual Winter Wonderland (December 7, 2017; 10:00 AM – 1:00 PM): This event that I-Sign hosts for K-12 DHH students statewide. The goal is to provide an opportunity for DHH students to socialize/network with other students. The club provides entertainment and crafts. This year's entertainer will be Matthew Morgan, a deaf magician, and his assistant, Lilianna. Laura Plummer and Stefanie Kessen will showcase technology so DHH students can be exposed to different accessibility technologies available. There will be a visit from a special guest from the North Pole. Children of all ages are welcome (community members invited). Tamara will share event details with the advisory committee.
 - Deb shared that Wausau School District students look forward to this event every year because it grants opportunities for DHH students to grow relationships with other DHH students they may only see each other at Lions camp.
- Joleen Hunkins asked whether the curriculum still covered how to teach a sign language class. NTC is preparing the student for educational interpreting; not just interpreting. MATC-Milwaukee only offers one class dedicated to educational interpreting. She applauds NTC for the depth and dedication to educational interpreting.
- The I-Sign club hosts monthly deaf socials. Tamara asked the advisory committee whether they felt there would be value in connecting the DHH students with DHH adults. Tamara appreciates this may be more accessible for local students, but stated that all area students would be welcome (Appleton/Green Bay/Eau Claire school districts). Jennifer shared that she brings her DHH students to Green Bay to participate with their I-Sign club. She believes in providing opportunities for students to grow/develop social networks with other DHH students. Rachel shared that before the DHH students were spread out, they did social activities every Friday. With the students scattered throughout the district, they can't offer these opportunities.

- Deb suggested that the information regarding deaf socials be shared with the interpreters so that they can distribute information to the DHH students.
- The advisory committee members were encouraged to step into the chairperson role. If you are interested or have questions regarding the chairperson position, please feel free to contact Chris Severson at seversonc@ntc.edu or Jessica Benton at benton@ntc.edu.
 - Jennifer Sartori agreed to become the advisory committee's next chairperson.
- Agenda 5: The next advisory committee will take place May 8, 2018; 4:00 PM.

SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET

Meeting Date: November 6, 2017

Program Name: Medical Laboratory Technician and Phlebotomy

Attendees

Industry Members

- Tonia Sromek, MLT/POC Coordinator at Aspirus Medford Hospital and Advisory Committee Chair
- Kathy Rasmussen, MLT at Diagnostic & Treatment Center
- Cory Sullivan, MLT at Ascension Good Samaritan Hospital
- Laura Krznarich, MT at Marshfield Lab
- Shelley Meyer, Technician at Aspirus Langlade Hospital
- Vikki Leseberg, Phlebotomist at Aspirus Langlade Hospital
- Sylvia Lambrecht, Technical Director MT at Blood Center of Northcentral Wisconsin
- Julie Seehafer, Marshfield Labs Education Director at Marshfield Clinic
- Beth Theiler, MT at Marshfield Clinic
- Mike Lawton, Manager of Laboratory Services at Aspirus Langlade Hospital
- Christine Peplinski, Lab Manager at Aspirus

NTC Staff:

- Laura Ahonen, MLT/Phlebotomy Program Director
- Emily Steinbach, School of Health Learning Coordinator
- Val Natzke, MLT/Phlebotomy Faculty
- Tracy Brewer, Business Development Manager
- Rich Wilkosz, BioMed Faculty
- Marlene Roberts, Interim Dean of Health

Other

- Deanna Rekowski, NTC MLT Student

Summary—Include a brief statement(s) of topics and action items

- Marlene Roberts, Interim Dean of Health, shared college wide initiatives including information about the STEM Center, Timber Wolf Suites, Achieving the Dream initiative, and using Canvas as the new learning management system.
- Marshfield Clinic reached out to NTC to help with creating a pipeline of local students for their NAACLS (National Accrediting Agency for Clinical Laboratory Science) approved Histology program.
- Enrollment for the Phlebotomy program was low this fall, and advisory members commented that this could be because of the wage rate for Phlebotomist is low. One student will complete the embedded Phlebotomy program and continue on to do the Renal Dialysis program.
- Phlebotomy clinical site feedback was positive and clinical sites continue to provide a good learning experience with real world situations that cannot be replicated in the classroom.
- The program shared their new plans for reducing credits for the MLT associate degree program, and also reducing credits in the first semester. This will hopefully help with students' success and retention. The class that will be removed from the program is Intro to Ethics, Theory and App, and faculty will work these concepts into each course with case studies and discussions. Advisory members supported this decision and thought working these theories into every course will have more impact on students.
- Admission requirements for the MLT program are being evaluated. Currently students take the HESI exam which tests on Math, Chemistry, General Anatomy and Physiology, and Reading. The program is trying to reduce barriers, but find out what is a good indicator of whether or not a student will be successful.
- The Medical College of Wisconsin (MCW) - Central Wisconsin invited the NTC MLT students to their campus at Aspirus Hospital. The MLT students will show the MCW students what is significant under a microscope.
- The program added MediaLab last year, and it has been very beneficial for students. The MediaLab provides practice exams, and the MLT certification exam scores from 2017 are higher than past years.

- Graduation placement rate continues to be high for both MLT and Phlebotomy. Advisory members shared that most of their facilities have openings for both positions.
- MLT club is working on fundraising, becoming more involved at NTC, and creating more awareness of their program as to attract more students. Advisory members stated that their NTC clinical students have always been well prepared.
- The advisory members discussed the possibility of Mid-State Technical College starting a MLT program in the Fall 2018.



Board of Trustees Meetings/Upcoming Events - 2017-2018

Date	Event	Douglas Faragher	Tom Felch	Kristine Gilmore	Lee Lo	Charlie Paulson	Paul Proulx	Ruth Risley-Gray	Dale Smith	Maria Volpe
2017										
July 10	Annual Organizational Meeting (Wausau)	X	X	E	X	X	X	X	X	X
July 13-15	WTC District Board Assn. Summer Meeting (Kenosha)									
Aug 8	Regular NTC Board of Trustees Meeting (Wausau)	E	X	E	X	X	X	X	X	X
Sept 13	A Day for NTC Students (Medford)					X				
Sept 19	Regular NTC Board of Trustees Meeting (Wausau Campus)	X	E	X	X	X	X	X	X	X
Sept 25-28	ACCT Leadership Congress (Las Vegas, NV)						X			X
Sept 27	A Day for NTC Students (Antigo)									
Oct 24	Tactical Safety Range Ribbon Cutting (Merrill) NTC Board & NTC Foundation Joint Lunch (Merrill) Regular NTC Board of Trustees Meeting (Merrill)	X	X	X	X	E	X	E	X	X
Nov 1-4	WTC District Board Assn. (Waukesha)						X			X
Nov 9	NTC Foundation Regular Meeting (4:00 – 5:30)									
Nov 16	Scholars & Donors Reception (3:30 – 5:30)		X							
Dec 5	Regular NTC Board of Trustees Meeting (Wausau)									
Dec 16	Mid-Winter Commencement (Grand Theatre)									
2018										
Jan 9	Regular NTC Board of Trustees Meeting (Wausau)									
Feb 6	Regular NTC Board of Trustees Meeting (Wausau)									
Feb 11-14	ACCT National Legislative Summit (TBD)									
Mar 6	Regular NTC Board of Trustees Meeting (Wausau)									
Mar 7	NTC Foundation Regular Meeting (4:00 – 5:30)									
Apr 3	Regular NTC Board of Trustees Meeting (Wausau)									
Apr 26	Scholars & Donors Reception (3:30 – 5:30)									
May 1	Regular NTC Board of Trustees Meeting (Wausau)									
May 10	A Day for NTC Students (Wausau)									
May 19	Commencement (Wausau West Fieldhouse (9:00 – 12:00)									
June 12	Regular NTC Board of Trustees Meeting (Wausau)									
June 14	NTC Foundation Regular Meeting (4:00 – 5:30)									
July 9	Regular NTC Board of Trustees Meeting (Wausau)									

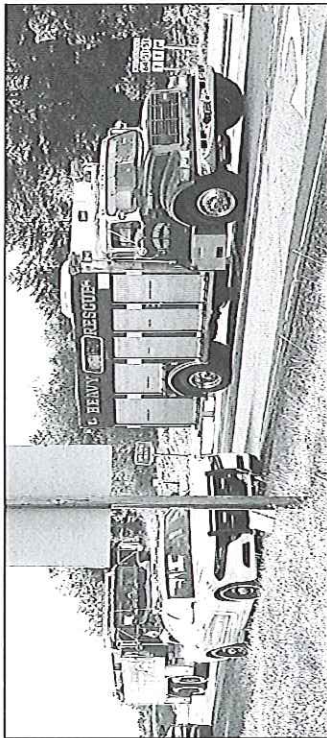
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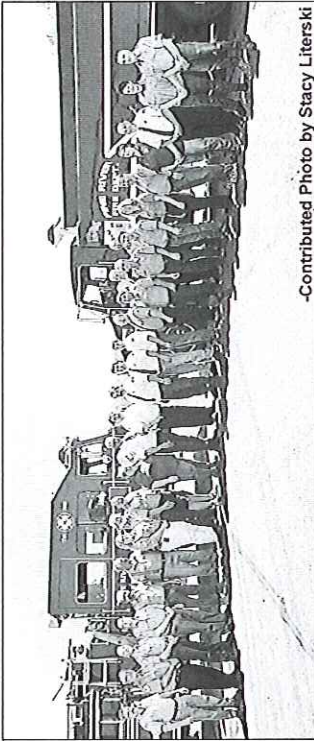
Tomahawk Leader

Pine River Volunteer Fire Department



Chief	John Uttech	Years	13	Gene Emmer	13	Marilyn Zastrow	11
Assistant Chief	Tony Hartwig	13	John Deering	13	Sharon Uttech-	11	
Captains	Mike Caylor	13	Marvin Hartwig	13	EMS Director		
Lieutenants	Jeff Zentler	13	Lindsey Johnson	4	Terrl Blank	5	
	Doug Sann	13	Larry Langbecker	13	Mike Caylor	11	
	Brad Hartwig	11	Dustin Meunier	13	Don Christian	7	
Safety Officer	Nick Krzanowski	13	Dave O'Brien	13	Tony Hartwig	11	
Training Officers	Rick Burns	5	John Rainville	13	Mark Handlin	11	
Maintenance Officer			Dave Renken	13	Sierrana Podeweltz	5	
			Todd Roman	13	John Uttech	11	
			Matthew Schneider	3	Marilyn Zastrow	11	
			Carl Uttech	7	Valerie Caylor	2	
			Lori Wendt	13			
			Gene Williams	13			

Department name: Pine River Volunteer Fire Department and First Responders. Address: N1622 Range Line Rd., Merrill, WI. Phone: 715-539-3255. Municipalities Covered: Town of Pine River, automatic mutual aid to the Marathon County Town of Hewitt for vehicle crashes. Equipment Utilized: One FWD Seagrave Pumper, two tankers, a brush truck and six-wheeled off-road rescue vehicle, heavy duty rescue truck, and utility truck for manpower transport and fill site operations. Training: Each member of the department is certified Firefighter 1; many have gone on to become Firefighter II certified. We utilize our own in-house training program and have



-Contributed Photo by Stacy Literski



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NTC: No application fee at open house

NORTHCENTRAL TECHNICAL COLLEGE

FOR USA TODAY
NETWORK-WISCONSIN

WAUSAU - Northcentral Technical College invites prospective students to an open house from 5 to 7 p.m. Wednesday at its Wausau campus.

Attendees will have a chance to tour the campus and learn about new programs, including Supply Chain Management and Fire Services Leadership. NTC offers more than 190 program and certificate options, including more flexible, online classes

than ever before.

Affordability and financial aid options also will be emphasized. In the financial resource room, people may receive professional help to apply for financial aid. Attendees also can learn about nearly \$400,000 in scholarships awarded last year.

The college's application fee will be waived for anyone who applies to NTC during the event, thanks to the NTC Foundation.

Participants also will have a chance to win an iPad. For more information, visit www.ntc.edu.



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Abbotsford, Tribune-Phonograph



Free help for FAFSA form offered Oct. 23 and Nov. 8 at NTC Wausau

Since 2006, over 22,000 Wisconsin students have received free help completing the Free Application for Federal Student Aid (FAFSA) at College Goal Wisconsin events held throughout the state. Financial aid professionals and other educators volunteer at the event to help students and their families complete the FAFSA.

Anyone who is planning to pursue a postsecondary education in the 2018-19 academic year should complete the FAFSA. The FAFSA is the form that must be submitted in order to be consid-

ered for federal and state financial aid including grants and loans. Students pursuing a postsecondary education in 2018-19 can complete the FAFSA beginning Oct. 1

Forty-three College Goal Wisconsin events will take place between Oct. 4 and Nov. 8. Northcentral Technical College, 1000 W. Campus Dr., Wausau, will host two of these events, one on Monday, Oct. 23 and another on Wednesday, Nov. 8, both starting at 6 p.m.

Other locations, dates, a list of what to bring, and other information can be

found by visiting the College Goal Wisconsin website at www.collegegoalwi.org.

In addition to getting professional help completing the FAFSA, attendees will have the opportunity to enter a scholarship drawing. The scholarship can be used at any private or public accredited college/university in the United States. The winner must be attending college in the fall of 2018 as a full time undergraduate student.

If you have any questions, email legegoalwi@gmail.com.

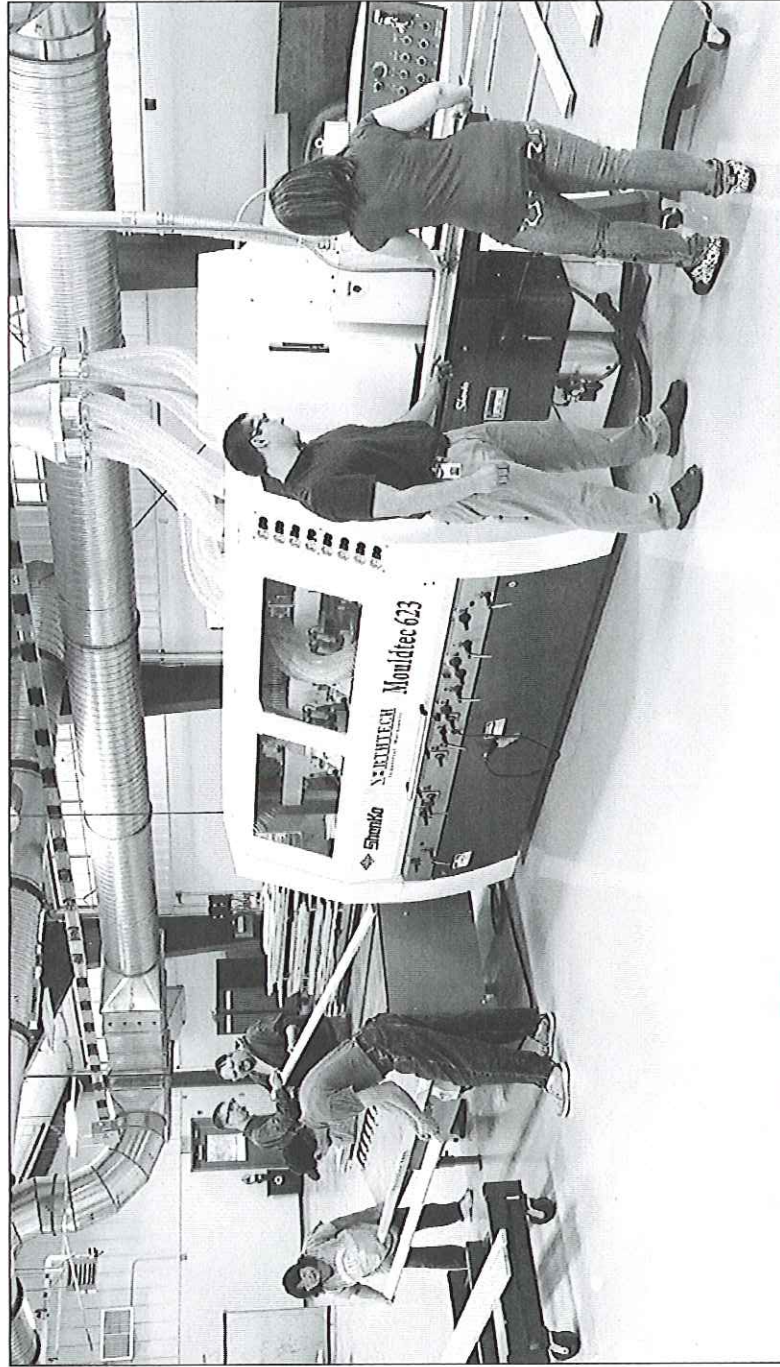
Wood Tech celebrating Friday

One of Langlade County's most quiet—and important—industries will be celebrated Friday.

To cap Wisconsin Forest Products Week, The Langlade County Economic Development Corporation is hosting a free

public tour of Northcentral Technical College's Wood Technology Center, constructed through a private-public partnership, followed by a discussion with local experts on wood uses and the economic

See Wood Tech Page 7



A file photo shows students at work in Northcentral Technical College's Wood Technology Center, which will be the focus of tours Friday afternoon.



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Wood Tech

impact of managed forests.

The event is slated from 3 to 5 p.m. Guest speakers will include Travis Allen, wood technology instructor, Collin Buntrock, a forest product service specialist with the Department of Natural Resources, and Erik Rantala, Langlade County forest administrator.

“Our forests are an essential part of Langlade County history, culture, environment and economy but many people do not realize the economic and environmental contributions of our 419,690 acres of total forest land,” Angie Close, executive director of the Langlade County Economic Development Corporation, said. “We invite the public to come and learn the significance of the valuable products that come from our forest, the people who manage them in a sustainable way, and the businesses who make quality forest products available to us all.”

The forest celebration actually got underway today, with fifth graders from the Antigo school district participating in a school forest day that included a logging demonstration and time in the school forest at Noboken Lake. Several foresters and others involved in the forest industry led groups to different stations discussing the different aspects of forestry.

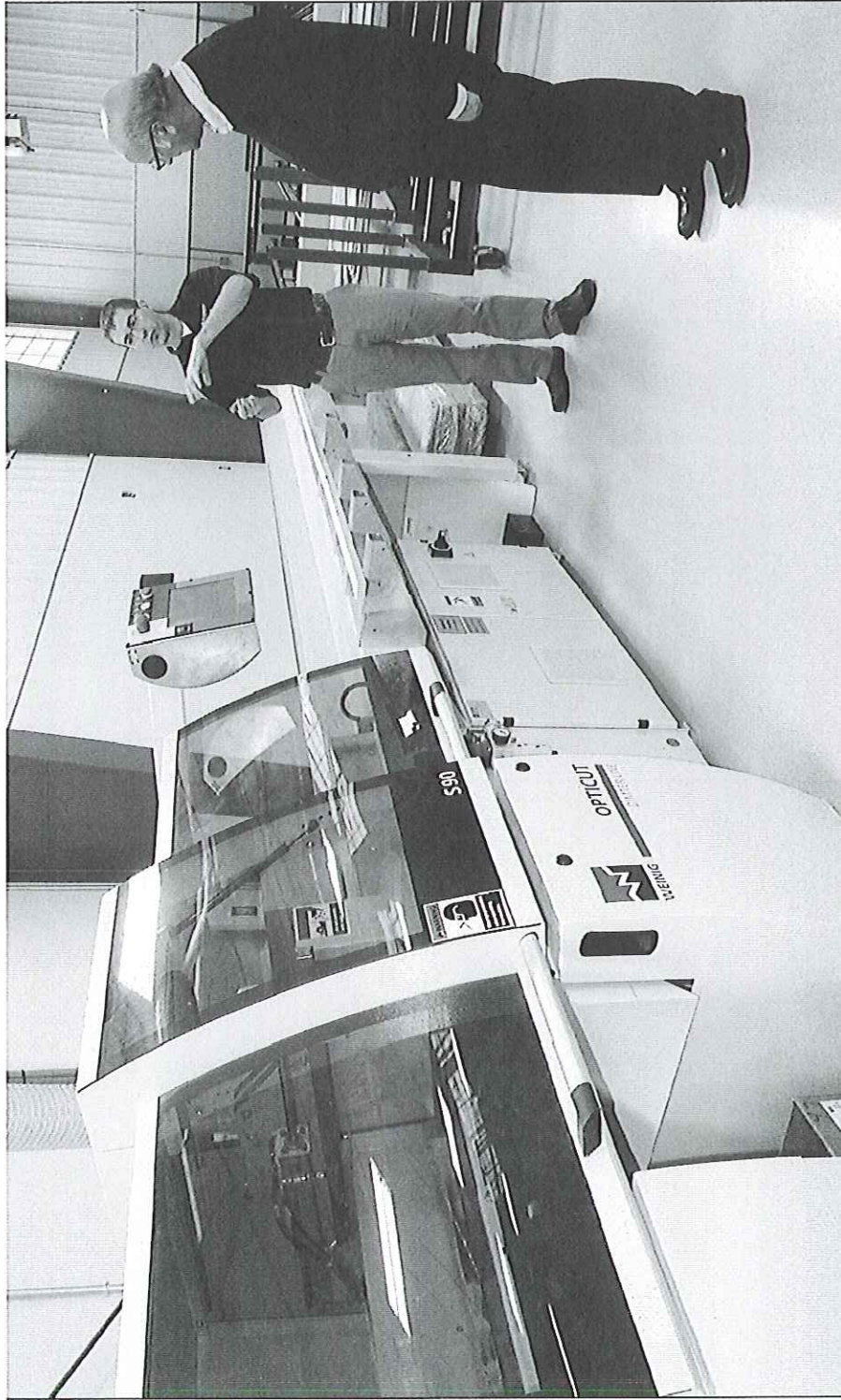
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Antigo Daily Journal



WOOD TECH TOUR — Travis Allen, Northcentral Technical College's wood technology instructor, discusses some of the equipment in the center during tours held in honor of Wisconsin Forest Products Week Friday afternoon. The tours drew a steady stream of people and included a discussion of

wood uses and the economic impact of managed forests with Allen, Collin Buntrock, a forest product service specialist with the Department of Natural Resources, and Erik Rantala, Langlade County forest administrator.



Oct 23 2017 Page A001 Clip resized 47%

A work in progress



Cibriana Pintor, 13, of Wausau, twirls her dress as she performs during Toward One Wausau celebration event Friday, at Northcentral Technical College in Wausau, Wis. TEXER ZHON KHAUSA TODAY NETWORK-WISCONSIN

Wausau diversity project shares lessons learned, goals for future

HALEY BEMILLER
USA TODAY NETWORK-WISCONSIN

WAUSAU - When it comes to making Wausau more inclusive for everyone, the work is just beginning.

That was the message of a celebration event Friday held by Toward One Wausau, an initiative dedicated to assessing issues surrounding diversity and discrimination. The project launched after the homicide case of Hmong teenager Dylan Yang and subsequent peace march revealed racial tensions within the community.

Over the course of a year, Toward One Wausau surveyed residents online and held a series of 21 public deliberations to gauge people's views on how to make the community more welcoming for all people, regardless of ethnicity, culture or background.

Friday's event was a culmination of those efforts, with Toward One Wausau revealing what it found to a gathering inside Northcentral Technical College's cafeteria. Attendees also enjoyed a variety of ethnic food and musical and dance performances.

Here are some of the things Toward One Wausau learned from more than 300 people who participated in public deliberations, 231

of whom completed a survey after the deliberation:

» Overall, people feel Wausau would be more welcoming if people who look and think differently got to know each other through individual and group interaction.

» Participants overwhelmingly agree that a perception of mistrust between minorities and law enforcement could be improved by neighborhood relationship-building, but believe it must be done carefully and in partnership with these residents.

» People largely support implicit bias and experiential diversity training in businesses, government and nonprofit organizations.

» Participants want to see more transparency from justice and governing processes.

» People overwhelmingly favor more diverse community events.

» Most participants support creating paths to leadership positions for diverse residents, but want to avoid tokenism.

Those in attendance Friday shared their reactions to Toward One Wausau's findings in small groups and also discussed strategies for how the community can move forward and take action. Some local residents suggested focusing on

See PROGRESS, Page 2A



Oct 23 2017 Page A002 Clip resized 150% From A001

Wausau Daily Herald

Progress

Continued from Page 1A

strengthening the relationship between law enforcement and minorities and improving school curriculum to better reflect women and minorities in history.

The event acknowledged and celebrated Toward One Wausau's progress over the last year,

noting that it can be difficult to bring people to the table to have these conversations. But both the project's representatives and participants emphasized that this is only the start of a process to make the community more united.

Despite the long road ahead, Weston resident Gwen Taylor is hopeful.

"There's work to be done, but there's people who are willing and eager to do the work," she said.

NTC ribbon-cutting for first responder training facility

By Neena Pacholke, Multimedia Journalist



Posted: Oct 24, 2017 5:27 PM CDT

MERRILL (WAOW) -

A ribbon-cutting took place inside the new Northcentral Technical College tactical shooting range on Tuesday in Merrill.

The facility is 7,400 square feet and will bring in first responders from all across the state.

"It means an awful lot to the city, both economically and the exposure that we're going to get throughout the state and now nationally too with the opening of this facility," said Merrill Mayor Bill Bialecki.

The range opened back in January as part of the 36-acre Public Safety Center of Excellence.

NTC officials said they will also be working on an inside agility training facility.

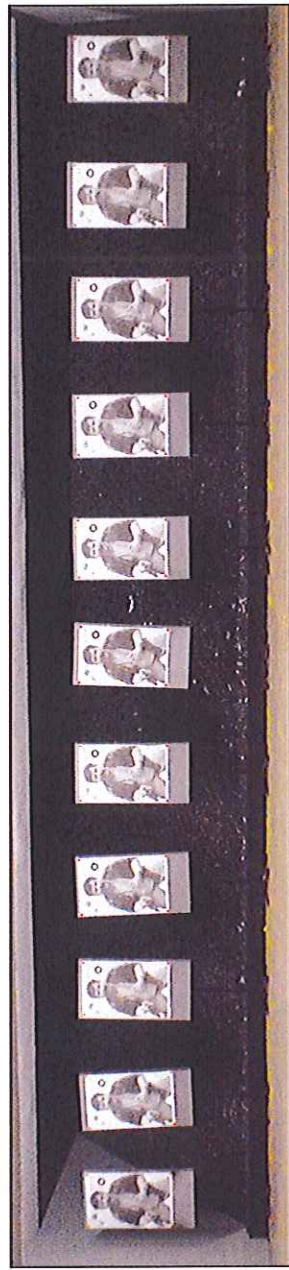
If it's built, it would be the only inside agility training in the Midwest.



Tuesday's Ribbon Cutting Event at the new **NTC** Public Safety Campus Public Safety Training Center's Tactical Shooting Range. Pictured left to right: Sara Gossfeld-Benzing (**NTC** Dean of School of Public Safety); Doug Faragher (**NTC** Board of Trustees); Kris Gilmore (**NTC** Board of Trustees); Kevin Root (Senior Vice President - Operations, Church Mutual); Rich Poirier (President & CEO Church Mutual); Paul Proulx (**NTC** Board of Trustees); Mayor Bill Bialecki (City of Merrill); Maria Volpe (**NTC** Board of Trustees); Dale Smith (**NTC** Board of Trustees); Lee Lo (**NTC** Board of Trustees); Alan Verpleough (**NTC** Foundation Board President) Rick Bliese (Bierman Family Foundation); Tom Felch (**NTC** Board of Trustees).

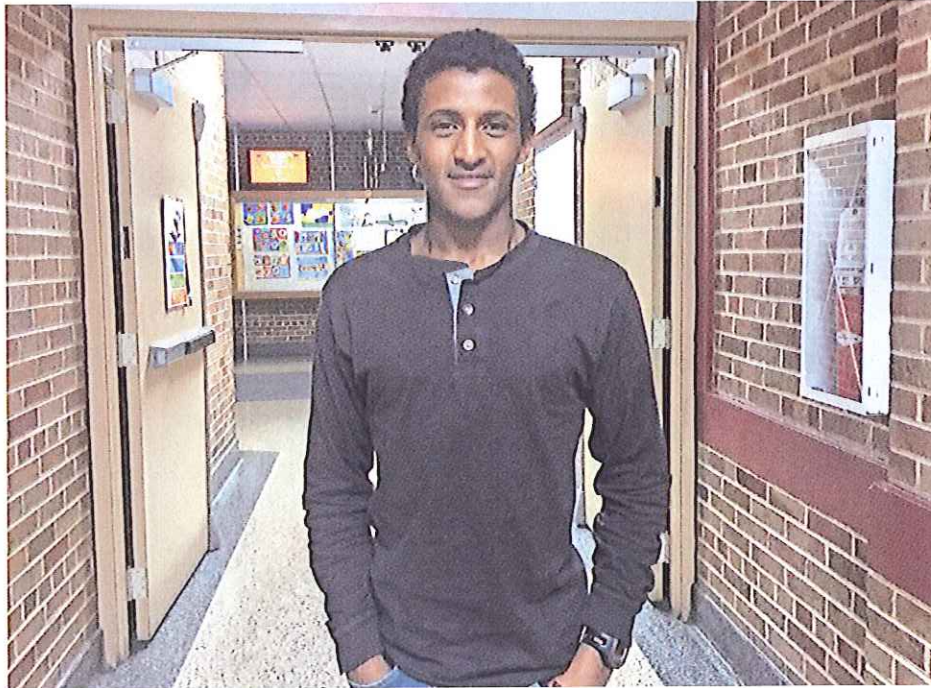
NTC showcases new Tactical Safety Range

Tuesday morning, members of city administration joined members of **NTC** and Church Mutual senior leadership for a ribbon cutting ceremony at the new Tactical Safety Range at the 36-acre **NTC** Public Safety Training Center on Champagne Street. The 7,400 square foot facility opened in January and includes space for classroom learning to complement hands-on training. The floor of the Tactical Safety Range is open, allowing for movement and placement of obstacles as officers train to take cover. The unique design is appealing to many departments, including federal and state agencies who may come to Merrill to train.



SENIOR SPOTLIGHT

A DIFFERENT ROUTE



Tamerat Kubista has qualified for the WIAA state cross country meet in his first year in the sport. He played football for Loyal through his junior year. TIM JOHNSON/USA TODAY NETWORK-WISCONSIN

Kubista's move to new sport results in state berth

TIM JOHNSON
USA TODAY NETWORK-WISCONSIN

LOYAL - Tamerat Kubista had all but made up his mind at the start of the summer that he was going to make the jump from football to cross country for his senior year at Loyal.

As the start of football practice approached, however, he started having second thoughts about not being on the field for the sport he had been involved with throughout his prep career.

"Going into August, I was still a little unsure (about the change)," Kubista said.

In the end, he went with the sport he felt would help him prepare the most as a distance runner in track. The move worked out.

The former running back/defensive back qualified for the WIAA state cross country meet in his first year and the Loyal/Greenwood runner will be part of the Division 3 boys field Saturday at The Ridges Golf Course in Wisconsin Rapids.

"Going into (the season), it was more about track and getting into better shape and get some running in," Kubista said. "As we got farther into the season, my times started dropping and I started competing with some of the kids who I knew were at state the year before. I knew that going into the sectional that if I ran a smart race, I knew I would have a decent chance."

Kubista recently sat down with USA TODAY NETWORK-Wisconsin.

Do you have a nickname that your friends, teammates or family mem-

bers call you?

Not really. Most of time it's just Tam, just (the name) shorted up a little bit.

What is your most memorable sports moment?

Making it to state this year in my first season in cross country. I was coming off a really bad race the week before (in the Cloverbelt Conference meet) and I just thought, "I will give it what I got and see how it goes." I was placed pretty well through the whole (sectional) race and knew if I kept up with a certain kid I knew, I had a decent chance. When I got the news (after the race), I felt pretty good about it.

What has been your most embarrassing moment in sports?

Maybe it wasn't as much embarrassing as it was eye-opening. It was taking last in (the 1,600 meters) in track in one

Favorites

Sport: Football

Athlete: It goes back to Inspiration. I competed against Wesley Schleck in the (track) sectional last year when he was at Oshkosh Lourdes and now he is running at state (in cross country) for Oshkosh North. He has kind of been a role model and fun to watch and compete against.

Movie: "The Elmira Express"

Musical artist or group: Chris Young

TV show: "SportsCenter"

Food: Meatball marinara subs from Subway

of the first races my sophomore year. You think you're pretty good, but that race showed me how good other people really are. By the end of the year, I was placing in the middle to top three (of the pack).

Do you have any rituals or superstitions before a race?

I just make sure I get a decent warm-up in. I get a lot of rituals told to me by (other runners), but I am not a big believer in them.

What is something that people might not know about you?

Outside of sports, I really like to fish for walleye.

Where is your favorite spot?

We tend to go to the border of Minnesota and Canada. We go pretty far north.

It's still early, but have you thought about your post-graduation plans.

I have thought about and been accepted to [Northcentral Technical College](#) in Wausau for two years for the X-ray technician (program) and then maybe transferring over to (University of Wisconsin)-La Crosse to finish up with a four-year degree in radiation therapy.



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Tech colleges push for more on-campus experiences and accommodations to retain enrollment

Oct 30

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NWTC student Caleb Nelson sits in his bedroom at The Orchard at Northeast Wisconsin Technical College in Green Bay. PHOTOS BY ADAM WESLEY/USA TODAY NETWORK-WISCONSIN

Meeting students' needs



A student's living room in a 4-bedroom unit is shown at Northeast Wisconsin Technical College.

Samantha Hernandez and Sari Lesk
USA TODAY NETWORK - WISCONSIN

GREEN BAY - There is always something for Shannon Moreau to do at The Orchards, whether it's making an ice cream sundae or taking part in a group craft.

Moreau started at Northeast Wisconsin Technical College this fall and moved into The Orchards, privately owned dorms for NWTC students.

"I honestly feel like I go to a four-year college," Moreau said. "I don't feel like I go to a technical school."

Moreau, who is originally from Niagara, chose to live on campus because she liked the way the dorms looked and it gave her a chance to meet people and be near her classes.

"It was great that I got to go to NWTC to get my

See STUDENTS, Page 6A



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6A MONDAY, OCTOBER 30, 2017 GREEN BAY PRESS-GAZETTE

Students

Continued from Page 1A

technical degree, but it was also great that I got to live here right on campus, so it was a huge bonus," Moreau said.

The push for more on-campus experiences and accommodations comes as technical colleges are seeing higher enrollments of younger students. NWTC, Fox Valley Technical College, Mid-State Technical College and Northcentral Technical College are among those that have taken steps over the last several years to offer either student housing, intramural sports or opportunities to study abroad in an effort to create a more college-like environment for their students.

"We need to get more individuals engaged in technical education, but we will not get that to happen if we don't make these changes around engaging these students in a collegiate environment," said Lori Weyers, NTC president.

The average age of students attending technical colleges throughout the Wisconsin Technical College System is about 33, said Conor Smyth, WTCS director of strategic advancement. Students working toward associate degrees are generally around 28.

WTCS is comprised of 16 technical colleges throughout the state.

Northcentral Technical College is also seeing a shift in student demographics, Weyers said.

About 45 percent of students, edging toward 50 percent, are 17 or 18 years old when they start college, she said. The average age of students has fallen from 32 to 24.

At NWTC, students 25 and younger made up 62 percent of the student body in 2016. In 2010, that age group made up 53 percent of the student population.

Housing options

It is because of younger students wanting housing that schools like NWTC and NTC have entered into partnerships with developers.

NWTC's Orchards Student Living opened last year and is owned by DeLeers Construction Inc. of De Pere.

"The core belief that we have, and we hear from our business community, every high school graduate is going to need to get some post-secondary education to get into a career that will be family supporting," said Jeffrey Rafn, president of NWTC.



The Orchards student housing is shown at Northeast Wisconsin Technical College. PHOTOS BY ADAM WESLEY/USA TODAY NETWORK-WISCONSIN



NWTC student Ben Williams takes a shot during a 3-on-3 intramural basketball tournament at Northeast Wisconsin Technical College. ADAM WESLEY/USA TODAY NETWORK-WISCONSIN

of NWTC. "If you take that as a belief, how (do you) provide access to more of the remote students?"

Some NWTC students come from as far as Florence County and Washington Island to attend classes, and those commutes can take more than an hour.

A commute like that is impractical for a student, Rafn said. Plus, younger students may be looking to live independently of their parents while attending technical college.

Fox Valley Technical College last year

for activities like clubs and a game room, Lang said.

Students like the hands-on learning environment and low-cost but high-quality education, she said.

"It's really what students are looking for, and we're trying to meet those needs," Lang said.

Intramural sports are another way tech schools are trying to reach students through more on-campus activities.

NWTC launched intramural soccer and basketball teams this year and a student choir.

Joe Richter, student involvement supervisor at NWTC, said the activities also give students and faculty a chance to mix outside the classroom.

Also new to NWTC this year is the introduction of an eagle as a mascot.

"It goes back to having students develop a connection to the college, and mascots tend to do that. They tend to create a unifying figure," Rafn said.

The mascot started as a conversation between NWTC administrators and the student senate, Richter said. A survey was sent out to students asking if they wanted a mascot. The feedback was "yes."

"I know decades ago we had a mascot (and) we were referred to as the NWTC Mariners," Richter said.

Mariners was one of three names the students could vote on.

The other choices were Trailblazers and Eagles.

Justin Stelner, an NWTC student and member of the student senate's executive board, said the process of choosing a mascot took about a year to complete and involved feedback from the executive leadership team and students.

"It was really cool being a leader in student senate and watching the student voices being heard," Stelner said of the process.

Since then, the executive dining room has been renamed the Eagle Event Center and the college has purchased an eagle mascot costume.

NTC's mascot is a timberwolf. The mascot is used in both the name of school's student housing and the Timberwolf recreational complex.

The college also offers intramural sports, including basketball, flag football and volleyball.

"We are focused on our students completing their credentials ... and we know that the more engaged a student is on the campus, we know the greater likelihood that they will complete their credential or degree," Rafn said.

"It goes back to having students develop a connection to the college, and mascots tend to do that. They tend to create a unifying figure."
Jeffrey Rafn
President of NWTC

opened Tech Village, a privately-owned 59-unit student residence in Grand Chute, that was also built in partnership with DeLeers Construction.

Timberwolf Suites, another DeLeers project, opened this year in Wausau in partnership with NTC, Weyers said.

Mid-State is exploring collaboration with other colleges and universities to offer student housing, said Many Lang, vice president of student services.

Building a connection

Technical schools are finding that students are not only looking for on-campus housing but also want to have a sense of community.

Mid-State Technical College has been working to give its two-year students the four-year college experience through study away programs that include Germany and Japan, Lang said. The school hopes to add additional cities to the program in the future.

The college is also looking to remodel an area on its Wisconsin Rapids campus to include additional student-life space

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Tire dealer Kent Olson giving community 'wheels to work,' education for life

By Don Detore, Editor



TIRE BUSINESS PHOTO BY DON DETORE

Humanitarian Award winner Kent Olson poses at Olson Tire Pros & Auto Service in Wausau, Wis.

WAUSAU, Wis. — If a project has anything to do with helping someone less fortunate in his state, Kent Olson might have had a hand in it.

And if that charitable act involves the transportation industry in northern Wisconsin — whether that is helping an individual or an institution — there's a saying in these parts that answers that question definitively.

You betcha.

That speaks volumes for a man with deep Minnesota roots who came to this region as a 28-year-old novice, not knowing a soul, more than \$100,000 in debt, inheriting a former Goodyear store that had been stripped of all of its equipment, with nothing but a dream to chase.

Thirty years later, Mr. Olson has accounted for himself quite nicely. Not only does he operate a successful

dealership in Wausau, Olson Tire Pros & Auto Service Inc., which today nears \$3 million in sales each year, he has touched the lives of thousands in and around a nine-county region with his charitable endeavors.

It is because of those ventures — as well as countless others few know about — that Mr. Olson has been named this year's *Tire Business* Tire Dealer Humanitarian of the Year. The prestigious award honors a tire dealer or retailer for his or her philanthropy. Now in its 24th year, it was presented to Mr. Olson Oct. 30 at the Tire Industry Association's (TIA) industry awards ceremony, held at the Paris Hotel in Las Vegas.

In winning the award, Mr. Olson received the Tire Dealer Humanitarian Medal as well as a \$2,500 donation from Tire Business to the charity of his choice.

Mr. Olson sits on committees of better than 10 organizations, including the prestigious Governor's Council of Workforce Investment, assisting Gov. Scott Walker in developing innovative and dynamic approaches to Wisconsin workforce development. He has served on that council for 15 years, earning the appointment of both Republican and Democratic governors who recognize Mr. Olson's passion for community betterment.

That passion is evident in the greater Wausau community, an area with close to 100,000 residents spread over a nine-county area, where Mr. Olson's work and diligence has:

- Connected and strengthened the automotive repair and tire dealer participation in the Wisconsin's Youth Apprenticeship program, in which young people are mentored for careers in automotive service;
- Retained and expanded the automotive service program at Northcentral Technical College (NTC), which had considered shuttering the program in the late 1990s. Today, the program has expanded from one to two facilities and often has a waiting list of students;
- Led to the construction of an impressive automotive service area at Wausau East High School, as well as the hiring of an instructor with the same passion for automotive service as Mr. Olson, who oversees the program;
- Helped to develop a diesel training program at NTC; and
- Forged industry support for NTC's new Commercial Driver's License (CDL) program, bolstered by a fast-forward grant written under Mr. Olson's supervision.

The one theme that ties these activities together is workforce development. Mr. Olson devotes a significant amount of his time, resources and energy to unearthing a skilled workforce for the transportation industry in the youth of the Wausau community.

Yet Mr. Olson is equally as passionate in helping anyone less fortunate, especially those eager to help themselves. He often says he believes in giving people a hand up, rather than a handout.

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Perhaps his most enduring contribution to his humanitarian legacy can be summed up in five letters: WATEA.

That acronym stands for the Wisconsin Automotive Truck Education Association, a non-profit he co-founded 17 years ago to promote the transportation industry in Central Wisconsin and across the state. It is the charity to which Mr. Olson chose to donate the money that accompanies the Humanitarian Award.

While WATEA has its hands in numerous programs and initiatives — many of which germinated from Mr. Olson — one signature program stands out, hands down.

Wheels to Work

WATEA oversees the Wheels to Work program, which provides reliable vehicles — or vehicle repairs — to low-income individuals in and around Wausau who need transportation to get to work or seek employment. Clients secure no-interest loans on the vehicles, or vehicle repairs, as well as affordable monthly payment plans catered to that individual's budget.

In keeping with Mr. Olson's hand-up-not-hand-out philosophy, recipients also must do their part. Each must meet with the program coordinator, review his or her budget, then attend four classes — at no charge to the client — including mandatory courses on making a budget and on vehicle maintenance.

The program, now in its sixth year, has distributed 240 vehicles as of year-end 2016.

An independent committee that judged the nominees for this year's Humanitarian Award said each candidate had merit, making the selection process difficult. But, it said, Mr. Olson stood out because of the Wheels to Work program, "especially appropriate based on the nature of the business," the committee said.

Mr. Olson smiles when asked about his humanitarian nature.

"...When you've learned to (help others) because it's the right thing and there is no ulterior motive to what you're doing, you're just doing it because it's the right thing," he said, "man, that's when it feels good."

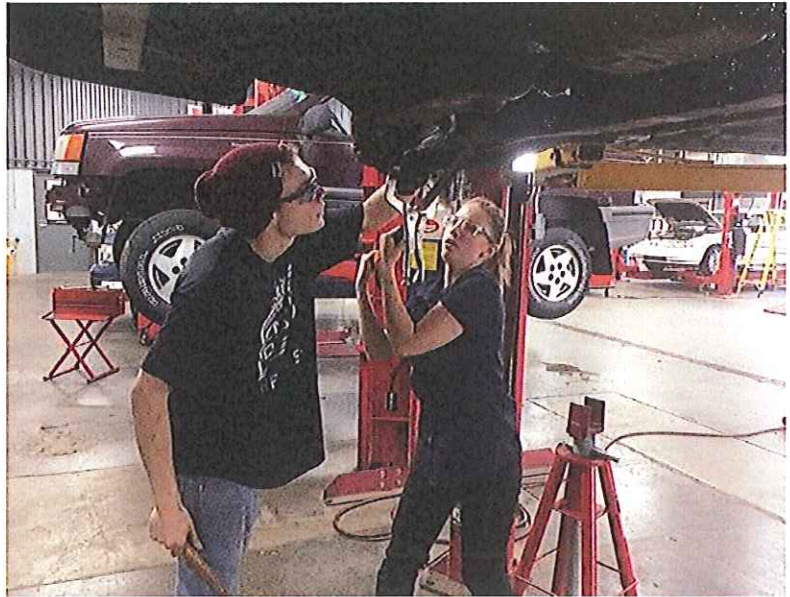
When you listen to members of the community describe Mr. Olson, you almost expect him to be wearing an "S" under his tire-themed polo shirt: more Clark Kent than Kent Olson.

"I just remember being struck by him the first time I met him," said Rene Daniels, executive director of the North Central Wisconsin Workforce Development Board, a non-profit that works to put others to work. Mr. Olson is chairman of Ms. Daniels' board.

Passion for his work

"He's not a wallflower," Ms. Daniels said. "You can tell when he's in the room. He's a man of presence. A man that clearly is going to get things done. And it was obvious to me the very first time I met him. I really think he is a role model for community involvement. He really is passionate about the work he does.

"His enthusiasm is contagious. And I think that's what you need to get things done."



TIRE BUSINESS PHOTO BY DON DETORE

Auto technician students Brendon Henderson (left) and Bailey Dillon work on a vehicle during class at Northcentral Technical College.

Passion, it seems, is a buzzword to describe Mr. Olson.

"To say he has a passion for not just the automotive world, but for training and for growing young people in this community and in the automotive world....I don't think there is anybody that has more passion for that role," said Matt Klug, an automotive instructor at NTC.

"One thing that always impresses me about Kent is his tenacity, his desire," Mr. Klug said. "He doesn't just talk the talk. He walks the walk. He's in the



TIRE BUSINESS PHOTO BY DON DETORE

Tire Business Tire Dealer Humanitarian Award winner Kent Olson (far right) poses with his family: (from left) son Evan, wife Kim and younger son Aaron. All four Olsons work at the dealership, located in Wausau, Wis.

committees. He's not at home evenings with his family; instead he's willing to give up time to come to our advisory committee or come to career nights we offer, and a whole bunch of stuff I don't know about."

Becky Zoromski, executive director of WATEA, also describes Mr. Olson as passionate — as well as blunt, smart and very direct.

"He's got good ideas," Ms. Zoromski said. "He likes to say he's the 20,000-foot guy in the sky with all the ideas. Once he has something he wants to get done, he's passionate about that."

Ms. Daniels said the most impressive quality about Mr. Olson is his relentlessness.

"He is so passionate about all this work that he does in the community, but the thing that makes him successful is his relentlessness," Ms. Daniels said. "He has a vision for where he is trying to go, in all this work he does for this community."

"If he runs into roadblocks, he steps back and says, 'I need to get there. I'll just have to take an alternative path.' But ultimately he will get there. He tires out the people around him sometimes because he is so committed to that work. Relentless is a word I want to use, that I think describes him."

Mr. Olson is relentless in his support of public education, particularly Wausau East and NTC. That might be typical for someone at his level of prominence in the community, but it's more impressive considering that Mr. Olson languished in high school and college, leaving the University of Minnesota before earning his degree.

"Kent is invested and is so focused on the economic development of our community, of our region, and not only the economic development of the tire industry, but also of the transportation industry," said Bradley Peck, principal at Wausau East.

"He gets it. He realizes that in order to develop our region, our community economically, it is imperative that schools partner with businesses, and that businesses partner with schools. He has been a tremendous facilitator, a link in facilitating that partnership between the school district and the business industry."

"Kent is the bull in the china shop when you need that," said Mark Poppe, the automotive technical teacher at Wausau East. "I don't mean that in any negative sort of way. Sometimes there needs to be someone like that spearheading and getting something done."

Darren Ackley, dean of the School of Applied Technology and Engineering and recently appointed vice president of learning, marvels at how Mr. Olson is able to bring industry competitors together to work toward a common goal for the benefit of the industry.

"He's not afraid to go out and talk to people," Mr. Ackley said. "He's very philanthropic and sees the bigger picture than just his shop. He's a people person; he likes talking. He's very extroverted. He can go out and talk to people and get them to see that common vision."

Where it began

Mr. Olson credits his late mother, a college professor, for planting the philanthropic seed in him at an early age, growing up in a small community near Minneapolis, between Excelsior and Chanhassen.



TIRE BUSINESS PHOTO BY DON DETORE

Becky Zoromski serves as executive director of WATEA.

"She always took the time to listen to those who may not have had the perfect path," he said.



TIRE BUSINESS PHOTO BY DON DETORE

Matt Klug serves as an auto tech instructor at Northcentral Technical College.

"I remember helping our neighbors," he said. "I remember little old ladies always loved you. I always thought that was cool."

A self-described "hands-on learner," Mr. Olson first became involved in the automotive service industry in the mid-1970s, working along with his friend at a two- or three-bay Phillips 66 station in Excelsior. When the owner of the station and his mechanic became incapacitated, he and his buddy got hands-on experience working on cars alongside another experienced mechanic.

Meanwhile, he found school boring. He didn't study well and couldn't sit in a classroom, in stark contrast to his sister, 15 months his senior, who graduated from medical school with just about every medical award from the University of Minnesota.

Mr. Olson eventually flunked out of high school, failing to attend class. "Long story short, it was my beautiful mother who reached me somehow and said, 'You have too much going on; you have too much talent.'"

So he transferred to a high school in nearby Minnetonka and managed to get his degree.

Mr. Olson then went to the University of Minnesota, majoring in speech and communications. It was around this time that his real education began: He took a part-time job at Suburban Tire, a Goodyear dealer in St. Louis Park, Minn., not far from the university. That experience, as well as his entrepreneurial ambitions, led directly to opening his own dealership.

'Tough period'

But not before things really began to get dicey.

In fact, if not for his parents, and particularly his mother, Mr. Olson's story might be written much differently today. In those years between college and the handful of years afterward, he persevered through what he described as "a tough period."

"I went through a chemical dependency period, where if I didn't have a support system, which was my saintly mother, I wouldn't be here today," he said.

"I became disenfranchised," he said. "I didn't feel like I was competing, all those things. And so I went through a pretty dark time in my life."

He eventually went through treatment, which included two years of aftercare. He said the support he received afterward, dealing with his dependency as well as a sometimes contentious relationship with his dad, was as crucial as anything in his recovery.

"Every one of us that's truly an addicted personality, we fall off the wagon, once or twice or three times, maybe more, who knows?" he said, his voice trailing off.

"We fall off, and it's figuring out how to deal with those fall-offs or those re-occurrences, and not killing yourself, not penalizing yourself to the point of not getting ahead. That's when we really recover. That's when we get our life in order."

That experience helped to define his giving nature, perhaps more than anything else.

"There has to be a safety net, and that safety net has to be either God-giving people like my parents, or for too many people who don't have that kind of support, it has to be the community," Mr. Olson said. "So I've tried to be the community."

Once he moved to Wausau and established his dealership, he found himself immersed in several civic-minded committees, many with the same community leaders involved, all working toward similar goals.

"It was the same people saying the same things," Mr. Olson said.

The real catalyst for change, he said, came in the late 1990s. NTC had eliminated its auto parts program as part of substantial cutbacks, and those at the university with a vested interest feared the automotive technical program was the next logical victim.

With two groups — car dealers and tire dealers — working independently to save the program, Mr. Olson and another community leader, Jerry Brickner, began talking collaboration. How could they work together to keep the program at NTC?

"You can tie our program's continued existence almost straight back... to Kent's drive to save the program," said Mr. Klug, the auto technician instructor at NTC.



TIRE BUSINESS PHOTO BY DON DETORE

Darren Ackley, dean at dean of the School of Applied Technology and Engineering and recently appointed vice president of learning, Northcentral Technical College.

"He was very vocal and made a lot of phone calls. He got his point across: 'You can't get rid of this. This is too important to the community, having skilled technicians to work on vehicles.'"

"I don't think we'd have a program without Kent."

With the NTC program intact, Mr. Brickner, president of Brickner Family Auto Group dealership, and Mr. Olson continued to discuss collaboration. Instead of working on seven committees that meet over a two-month period, why not form one entity and create one committee to work on workforce development, another on scholarship and fund raising, and another that focuses on education?

Thus, WATEA was born and incorporated as a non-profit just after the start of the new millennium. Messrs. Olson and Brickner continue as co-chairs of the 14-member board, which also includes Mr. Ackley, the NTC dean, and Mr. Poppe, the Wausau East teacher.

Helping the industry



TIRE BUSINESS PHOTO BY DON DETORE

Wausau East High School auto tech teacher Mark Poppe (left) and principal Bradley Peck pose in the school's new auto/truck facility.

WATEA is described on its website as "like-minded individuals and businesses in the automotive, truck and transportation industry with the common goal to develop awareness of career paths and opportunities available in the automotive, truck and transportation industry."

Its goals include:

- Increasing the number of trained, skilled workers as well as the number of students and adults considering careers in the automotive and truck industries;
- Improving the image of the automotive and truck industries; and
- Providing educational and developmental opportunities for those in the industry, and, in turn, improve potential income for those workers.

Mr. Olson continues to offer strong input to the group. In fact, WATEA's executive director, Ms. Zoromski, works from space donated by Olson Tire Pros & Auto Service. She said Mr. Olson provides support from his adjacent office, such as proofreading letters and grant proposals crucial for WATEA's success.

It is no surprise that Mr. Olson designated the \$2,500 he received from *Tire Business* as this year's Humanitarian Award winner to WATEA.

In 2012, Mr. Olson's shop was named Goodyear's inaugural winner of the Put More Good On The Road Award, given to the tire dealership that gives back to the community where it does business. Mr. Olson donated the \$10,000 that accompanied that award to WATEA as well.

Federal and state grants, donations, membership dues (\$297 per year) and groups such as United Way help to fund the organization. A big chunk of its budget is raised at the Fore the Road charity golf tournament, which was Mr. Olson's brainchild.

This year, the all-day event, which features golf at the area's top country club, dinner and entertainment — often headlined by the area's most popular band and topped off by fireworks — hosted 152 golfers and raised nearly \$75,000.

WATEA has been so successful that it has spawned two other private sector groups: The Central Wisconsin Metals Manufacturing Alliance (CWMA) and the Central Wisconsin Information Technology Alliance (CWITA), which focus on workforce initiatives in metals manufacturing and information technology, respectively.

Mr. Olson, not surprisingly, is a member of both of these boards.

A way to work

While WATEA provides scholarships and other initiatives to bolster the transportation industry, its primary function is to administer its signature program, Wheels to Work.

It, too, was Mr. Olson's idea.

In an area with limited public transportation, and with no public transportation to industrial areas where numerous metal manufacturing firms are located, the program has been a life-saver for those who own vehicles needing repair they can't afford, or worse yet, have neither the transportation nor the resources to buy reliable transportation.



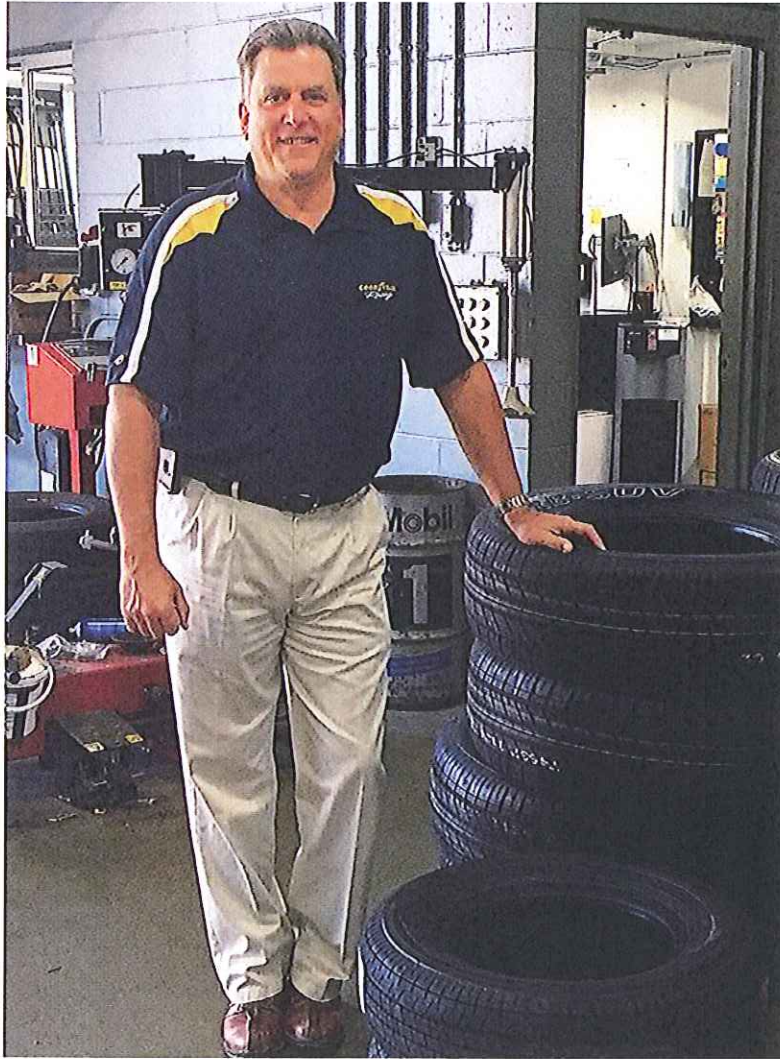
Rene Daniels serves as executive director of the North Central Wisconsin Workforce Development Board.

"With the weather being the way it is, it's not conducive to walking all times of year," said Laura Krause, mobility manager of Wheels to Work. "Also with our limited amount of public transportation, and the hours, it's difficult sometimes for people to get to those jobs or for people even to be hired.

"Employers know public transportation is a struggle, and if they have to rely on other people, who's to say those people are going to be on time and get those people to their jobs on time? I'd say the need is pretty great here."

Ms. Krause is the face of the program, meeting with clients initially and helping them work through the process. She said Mr. Olson is extremely responsive to any difficulties she or the clients encounter and works to overcome them.

"He's vital to our program," Ms. Krause said. "Not only did he come up with the idea of this program, he is also one of the key players in continuing it. He's constantly making sure we're doing the best not only for ourselves, but for our community."



TIRE BUSINESS PHOTO BY DON DETORE

Humanitarian Award winner Kent Olson poses at Olson Tire Pros & Auto Service in Wausau, Wis.

The program means so much to Mr. Olson that he sometimes speaks at the vehicle-maintenance class. And there have been times when he's taught the class himself.

Imagine that. The student who once had an aversion to the classroom has become a man comfortable standing in front of one. That's quite a testament to his passion — as well as compassion — for helping the less fortunate.

Perhaps David Eckmann, president and CEO of the Wausau Region Chamber of Commerce, summed it up best in a letter he wrote in support of Mr. Olson's nomination for the Humanitarian Award.

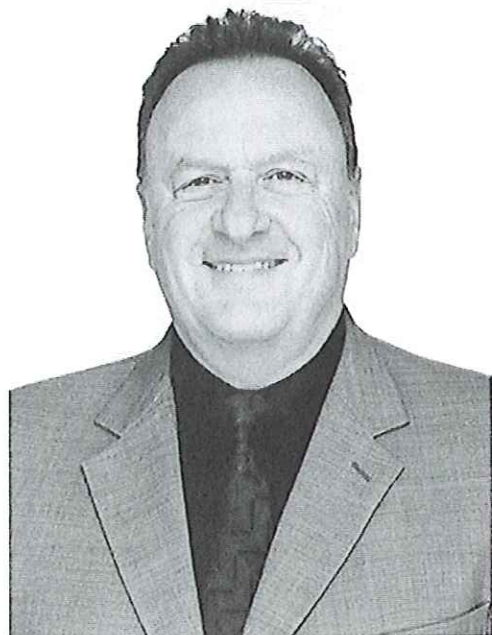
"Pardon the pun," Mr. Eckmann wrote, "but when the rubber meets the road, Kent gets traction and gets things done."

Link: <http://www.tirebusiness.com/article/20171030/NEWS/171039999?template=printart>

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Wausau School District extends learning beyond books, desks | Column

Michael Schwei, For USA TODAY NETWORK-Wisconsin
Oct. 31, 2017



It's been a full school year since the Wausau School District opened its new and renovated career and technical education facilities at Wausau East and Wausau West high schools after the successful passage of the April 2015 referendum. And it's been a full year since we celebrated the opening of these manufacturing, automotive, woods, metals, graphics, and agriculture facilities with you. Allow me to share with you the amazing experiences our students and staff have had thus far, knowing this is just the beginning of more great opportunities to come.

All eighth-grade students in the district, more than 620, participated in a daylong Heavy Metal Tour. Sponsored by the Central Wisconsin Metal Manufacturing Alliance and other post-secondary institutions, students toured

businesses and explored the various high-demand manufacturing careers. The tour also included the new and renovated career and technical education facilities at our high schools. The eighth-graders were able to learn from and ask questions of our business leaders and our high school students who also demonstrated for them each school's new equipment and machines.

RELATED: High-tech labs gear teens toward workforce

RELATED: Wausau School District sets priorities, embraces #Teach4Me slogan

Sophomores, juniors and seniors at Wausau East enrolled in sculpture classes paired up with the advanced manufacturing classes to collaborate with master artist-in-residence Don Rambadt at the Leigh Yawkey Woodson Art Museum and at the school's manufacturing lab. The collaboration provided a wonderful opportunity for students to work with Rambadt to combine fine art and manufacturing techniques to develop original sculpture designs for fabrication. Students were challenged to step out of their comfort zones and to bring their varied skill sets to work on a project that first appeared on paper, then became a 3-D visual, to what ultimately will become a fabricated sculpture. Students soon realized that art and technology really do cross over.

Our high school students are using the new equipment and facilities to engage in district and community projects such as building beds for the Wausau School Forest, creating various signs, constructing outdoor sheds and, most recently, designing plans to build dugouts at Wausau East in partnership with the Wausau Area Builders Association. As a District, we look forward to partnering with the Northcentral Workforce Development Board and Northcentral Technical College on an innovative program to support career pathways for the auto collision industry.

Our students also have opportunities to participate in SkillsUSA welding competitions, wood and welding career days, construction trades career day, other business and industry tours, and post-secondary education tours.

Farm to School month is celebrated in October and all fourth-graders in the district, more than 610, visited the Zernicke Family Farm and the Breitenfeldt Family Farm as part of the Food for America program. At this daylong event, the fourth-graders toured a variety of stations and learned about agriculture and animal science taught by our high school FFA students.

We are thankful for our supportive community that allows us to expand and enhance our facilities and class offerings through tax dollars ... and for our students who continue to amaze and inspire us."

Michael Schwei is the interim superintendent of the Wausau School District.



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Young Elcho writers with their Expanding Expression Toolkits.

Elcho elementary writers become readers with help of unusual toolkits

By KARI LAZERS
Elcho school district
Communications and
community education
coordinator

The Elcho Writing Initiative is underway for its second year. The ultimate goal is to improve our students' writing skills which in turn builds their reading skills. Last year, this initiative received a TRIFECTA (Teacher's Reading Initiative For Every Child To Achieve) grant. This funding went to the purchase of Expanding Expression Toolkits (EET) and training for staff to utilize these toolkits in elementary grades.

This initiative was started after a survey of Elcho teachers confirmed there was a widespread need to improve writing skills, and they also observed our students laboring with writing. Students in all grades found little enjoyment in writing. This initiative provides an opportunity to improve student writing, reading, and attitudes towards writing. Through the use of the toolkits, elementary teachers are preparing students for the literacy demands of upper grades.

The EET toolkits help students organize their words

into paragraphs then into reports using a multi-sensory approach (visual and touchable). The toolkit contains a variety of multi-sensory tools including a string of beads, each representing a different writing prompt for students to think about as they organize their writing, such as one bead representing growing their ideas. Another bead has the students reflect on what else do they know, building personal connections. After its first implementation year, elementary teachers reported strong writing growth among their students, and will be expanding the toolkits use in all classrooms across different subjects.

Strong writing skills developed in the elementary grades translates into increased success in writing and reading in the upper grades. In the middle and high school classrooms, the writing initiative focuses on quality, not quantity of writing. Students are given many opportunities throughout the year to complete in-class essays that are timed. This in turn helps them prepare for required testing such as the ACT and college essay writing. These tests are timed and require students to be concise and topic-oriented. Strong writing and reading skills improve overall academic employability skills, and make the transition beyond high school more successful.

Educational News

A regular Tuesday feature

Counselors stress attendance is key to student success

By ANTIGO SCHOOL DISTRICT COUNSELING DEPARTMENT

Attending school regularly is an integral part of your student getting the most out of their education. The Australian Department of Education compiled some tips for improving school attendance.

—Start by using positive and exciting language about attending school and learning.

—Work on setting routines early to make getting ready for school stress-free.

—Get ready for school together, things are always more fun when you're doing it together.

—Talk about all of the positive social environments, like their friends, their favorite classes, or their favorite teachers.

—For our older learners, talk to them about how school can help them achieve

their long-term goals and dreams.

According to a 2014 article in The Atlantic, graduation rates are on the rise. The article states that at that point, graduation rates were at 86 percent, with only 7 percent dropping out. These rates are some of the highest since the year 2000.

As president of the National Education Association, Lily Eskelsen, stated "When you say more kids are seeing value in their education—they're staying until the end, they're getting that diploma—that's huge."

Eskelsen pinpoints a major factor in student graduation success, attendance. Staying until the end is possible when students feel engaged and active in their classrooms. This engagement gives students a greater chance to succeed. Getting a handle on regular attendance early in the school year will help foster a culture of looking forward to school days!

Scholarships provided to new machine tool students

Northcentral Technical College has announced the continuation of a scholarship for students who begin the Machine Tool Technicians program at the Antigo campus this spring.

The Gene Haas Scholarship provides \$1,500 to new, full-time students who remain in good standing and maintain a 3.0 grade point average during the first two semesters of the two-year program. Qualifying students will receive \$500 after successfully completing eight weeks of their first semester and an additional \$500 during their second semester. In addition, students will also receive a \$500 gift card to the Antigo Campus Store for books and program-related supplies.

"Haas Automation generously increased this scholarship to provide even more financial support to our students," Greg Cisewski, dean of the School of Advanced Manufacturing & Transportation, said.

"Anyone who begins the Machine Tool Technicians program at Antigo campus this spring will be eligible for the scholarship."

The Machine Tool Technicians Diploma prepares learners to operate various types of manual and computer numerical controlled machine tools. The program is offered at Antigo, Waunakee, and Phillips campuses. Registration is currently underway and those interest-

ed are encouraged to apply early to get started this spring.

StoryCorps asks youth to record elders

NEW YORK (AP) — StoryCorps is hoping people give their oral media apps a break for a few minutes this Thanksgiving and instead use one designed for listening.

The nonprofit oral history project on Thursday announced the 2017 edition of its Great Thanksgiving Listen, which calls for high school students to record a conversation with an elder over the holiday weekend using the StoryCorps app.

Students can also add photos and videos to their stories and upload them to an online StoryCorps archive. They'll also be included in a StoryCorps collection at the American Folklife Center at the Library of Congress.

Dave Isay, StoryCorps' founder and president, sees the event as a potential way to strengthen our national fabric at a time when we desperately need it.

"Listening is a skill critical to young people now and in their future," Isay added in a statement.

This is the third year for the Great Thanksgiving Listen.

Herb Kohl Foundation scholarship application forms now available

Online applications for the Foundation Excellence 2018 Herb Kohl Educational Scholarship can now be submitted at www.kohleducation.org. A total of 100 students will be chosen to receive \$10,000 scholarships from among all applicants throughout the state.

Wabeno Players plan scholarship fund-raiser

The Wabeno Area Players will present "The Ugly Christmas Sweater Contest," a fund-raiser for scholarships to support the arts, on Saturday, Dec. 9.

The show—an interactive murder mystery—will take place at 7 p.m. at Flowers from the Heart, in Cranston.

Only 75 tickets will be available and they may be purchased in person at Flowers from the Heart. Cost per ticket is \$25, which includes hair decorates and adult beverages.

All attendees must come wearing an Ugly Christmas Sweater and ready to solve the crime of murder. One week prior to the event they will receive the details of the party and who they will be as a character.

Door prize giveaways and raffles will be held throughout the night.

Proceeds and donations will go to the Erna Rousseau Scholarship Fund. The scholarship is in the memory of Erna Rousseau, a lifelong piano teacher and accompanist from Wabeno. It is awarded annually to students from Cranston, Goodman, Armstrong Creek, Laona or Wabeno who has been involved in the arts in high school and plan on pursuing a college degree in education, art, music, dance, or theater. Scholarships are now being awarded to current high school students to attend summer camps.

Since 1997 the scholarship has awarded over \$9,000 to 29 area students.

All donations are tax deductible.

More information is available on the website, www.wabenoplayers.org.

Completed online applications are due on Nov. 3 for public high school students, and Nov. 22 for religious, independent, and home-schooled high school students. Students should go to <http://www.kohleducation.org> to learn more and apply.

Selection of recipients will be made by a state-level panel composed of representatives from the Wisconsin Newspaper Association, Cooperative Educational Service Agencies, Wisconsin Council of Religious and Independent

Security awards district behavioral screening grant

Security Health Plan has announced the recipients of \$150,000 in school-based grants.

The grants provide the Behavioral, Emotional and Social Traits (BEST) universal screening for 72 Wisconsin elementary schools during the 2017-18 school year.

"Like the vision screenings Wisconsin schools have required since 2001, the best screening helps educational professionals identify behavioral health and risk factors. It then offers data-based solutions when they can have the greatest impact—while students are young," Eric Hartwig, Ph.D., school psychologist, former administrator of services for the Marathon County Children with Disabilities Education Board and developer of the best screening, said.

"Other than family, no one spends more time with students than teachers. It is natural to use their observations of 20 specific behaviors that are associated with problems now or in the future to provide children with additional support," Hartwig added.

Security Health Plan is collaborating with Microfield LLC to train the 992 elementary teachers at recipient schools across 17 counties. Teachers will learn how to use the best screening as an effective early intervention tool.

The recipients include the Antigo Unified School District.

"We want every student to have the best possible chance to learn," says Strader, Marshfield Clinic Health System vice president of community health & wellness, said. "Security Health Plan has invested in best since 2013."

National Honor Society at Elcho rakes leaves, holds fund-raiser

Recently, Elcho High School National Honor Society students sold carnations as part of their fundraising efforts for MSN—Multiple System Atrophy—a rare degenerative neurologic condition. Students learned about this condition because a respected Elcho educator was diagnosed, and they wanted to help this cause.

The National Honor Society has many more fundraising efforts planned through out the school year for this charity, such as a bake sale during parent-teacher conferences, a candy cane sale at Christmas time and a rose sale for Valentine's Day. Last year their service project was for Hiffer-

International. They were able to purchase a goat, flock of ducks, flock of geese, and horses to be donated to global families to help them lift themselves out of hunger and poverty.

National Honor Society students also recently participated in a community clean-up day by raking local yards.

National Honor Society recognizes outstanding academic achievement of high school students. But more than just a honor roll, the organization serves to recognize those students who have demonstrated excellence in the areas of scholarship, service, leadership, and character.



Elcho National Honor Society members rake leaves, sell carnations for a fund-raiser.



STUDENTS OF THE WEEK—Elizabeth West and Emma Jajo have been named Students of the Week at Antigo High School. West is a teaching assistant and has been a tremendous help who efficiently uses her skills. Her professionalism and enthusiasm are admirable qualities. She uses her PB-S training regularly when working independently in this setting. Jajo is always prepared for class and willing to take a risk to answer questions she may not always feel comfortable answering. She is kind, compassionate and helpful to all of her peers and respectful and engaged in class.



Nov 01

2017

Page T010

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Abbotsford, Tribune-Phonograph

Hackel promoted to dean of regional NTC campuses

Northcentral Technical College (NTC) is pleased to announce the promotion of Shanna Hackel to the position of dean of regional campuses.

In her new role, Hackel will provide oversight to all NTC regional campuses, including campus locations in Antigo, Medford, Phillips, Spencer and Wittenberg.

Hackel has been with NTC since 2003, when she was hired as an office assistant for the Medford Campus. After serving in that role for four years, she then spent an additional four years as an administrative assistant at the Spencer Campus.

Hackel earned a promotion to the role of learning coordinator for both the

Medford and Spencer campuses in 2011, a role she held through April of 2016.

She spent the last year and a half as regional manager of the West Region, where she provided leadership to NTC campuses in Medford, Phillips and Spencer.



Shanna Hackel

Hackel has a bachelor's of science in management and master of arts in leadership, both from Bellevue University. She currently serves on the Abbotsford School Board.



BEGINNING WELDING—Northcentral Technical College's Antigo campus will host a beginning welding course designed to help students learn the proper welding techniques in a variety of processes. The sessions will feature customized instruction in specific areas of interest. Class dates are Tuesdays and Thursdays, Nov. 28 through Dec. 7, 5:30 to 8:30 p.m. Cost is \$75. Contact the campus for registration details.

Nov 02

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Public Policy Forum and Taxpayers Alliance to merge

The Wisconsin Taxpayers Alliance and the Public Policy Forum will merge into a new organization to offer increased staff capacity, broader research capabilities, and an enhanced platform to better engage and inform policymakers, citizens, taxpayers, the media, and others.

"For more than 85 years, our respective organizations have shared a mission of providing informed, nonpartisan analysis of the critical policy issues affecting our economy and quality of life," Todd Berry, president of the Wisconsin Taxpayers Alliance, said. "The new organization will be resolutely committed to our shared values and areas of expertise, which will be evident in everything we do."

Researchers at the new group will continue to focus on issues important to state government, local government, schools, Metro Milwaukee, and Wisconsin's economy. They will also continue to provide impartial data and analysis to enable government leaders and the public to make informed decisions.

"By merging the tradition and expertise of these two nationally recognized groups, we aim to create the most effective independent policy research organization in the country," Rob Henken, president of the Public Policy Forum, said. "Never before has the need for greater efficiency, effectiveness, and

accountability in our state and local governments and school districts been more important. Together, we can be a stronger voice to examine, analyze, and inform on behalf of Wisconsin citizens."

With offices in Milwaukee and Madison, the organization will include 11 full-time staff. Among the many benefits of the merger include greater policy acumen, research capacity, and organizational efficiency. In particular, combining the experience and skills of two award-winning research staffs will enhance both productivity and quality, allowing them to:

- actively monitor and analyze trends in state and local government and school district finances, and use their expanded capacity to promote collaboration, efficiency, and other "best practices."

- conduct more in-depth studies of major state and local fiscal and public policy issues.

- employ a wider range of communication tools to educate the public about state and local government operations and challenges.

- promote civics education, citizen engagement, and increased public participation in state and local government.

Both organizations' governing bodies unanimously endorsed the merger. A new executive committee will be formed, comprised of equal representation from each pre-

vious organization. Current Forum President Rob Henken will serve as the new organization's president, while current Alliance Research Director Dale Knapp will serve as research director. Alliance President Todd Berry will continue to advise the team as the merger is finalized and then plans to retire.

"We are grateful to Todd for his insight, expertise, and leadership of WISTAX over the past 24 years," Thomas Spero, chairman of the Board of the Wisconsin Taxpayers Alliance, said. "We are extremely confident in Rob's future leadership of our combined organization."

The merger announcement drew bipartisan praise from state and Milwaukee elected leaders.

"When I served as Milwaukee County Executive, I developed a strong appreciation for the insights and objectivity the Forum brings to Metro Milwaukee policy deliberations, and as a former legislator and now governor I have always appreciated the similar role the Alliance has played for state government," Gov. Scott Walker said. "Combining the rich traditions of the two organizations can only be a positive development for the citizens of Wisconsin."

Legal work to establish the merger will be completed by the end of the year, while other work, including a new name, will occur in 2018.

Phillips, Price County Review

Walker's cabinet members talk broadband in Northwoods

BY JASON MARVIN
 jmarvin@pricecountyreview.com

Members from Gov. Scott Walker's cabinet were in town Oct. 27 to discuss broadband internet issues at a two-hour listening session held at Flambeau Hospital.

Reps from several Price County institutions were present, including Flambeau Hospital, Marshfield Clinic, Northcentral Technical College, Price County Telephone Company, emergency services, schools, and others — on hand to offer feedback on broadband issues to Wisconsin State Broadband Director Angie Dickison and Chief Information Officer David Cagigal.

Dickison and Cagigal were in the area for the Governor's Northern Wisconsin Economic & Community Development Summit in Trego, where, as Dickison said, Gov.



PHOTO SUBMITTED

Wisconsin State Chief Information Officer David Cagigal (left) and Chequamegon School District Superintendent Dave Anderson listen in on a discussion of broadband issues in Price County on Oct. 27.

Walker announced a rural Expansion Grants over the agenda for which broadband 2017-19 biennium — the largest amount of funding to date for the grant program — and additional \$22.5 million for Wisconsin's Technology for Broadband access across the state. This includes \$13 million for Broadband

SEE TALK, 10A



Nov 02 2017 Page A04 Clip resized 75%

Phillips, Price County Review

BRIEFLY AROUND THE COUNTY

Hackel named NTC Regional Dean

Northcentral Technical College is pleased to announce the promotion of Shanna Hackel to the position of Dean of Regional Campuses.

In her new role, Hackel will provide oversight to all NTC regional campuses, including campus locations in Antigo, Medford, Phillips, Spencer and Wittenberg.



Shanna Hackel

Hackel has been with NTC since 2003, when she was hired as an Office Assistant for the Medford Campus. After serving in that role for four years, she then spent an additional four years as an Administrative Assistant at the Spencer Campus. Hackel earned a promotion to the role of Learning Coordinator for both the Medford and Spencer campuses in 2011, a role she held through April of 2016.

She spent the last year and a half as Regional Manager - West Region, where she provided leadership to NTC campuses in Medford, Phillips, and Spencer.

Hackel has a Bachelor's of Science in Management and Master of Arts in Leadership, both from Bellevue University.

Upcoming Community Ecumenical Choir Concerts

The Community Ecumenical Choir will soon be performing their Fall concerts entitled "His Amazing Grace." The concert is a Thanksgiving season program with a wide assortment of musical selections featuring soloists and readings.

The first concert will be at 3 p.m., Sunday Nov. 5 at Ogema Baptist Church in Ogema and the second concert is scheduled for 7 p.m. on Sunday Nov. 12 at St. John's Lutheran Church in Phillips. The choir is composed of approximately 35 men

& women from several churches in Price, Taylor, and Lincoln counties. Jody Isaacson is this fall's director and the choir is accompanied by pianists Dawn Heikkinen and Jean Hill.

A free will offering will be used to cover minimal expenses and also to make donations to the Tomahawk Salvation Army and the Price County Salvation Army and food pantry. These concerts are meant to be an enjoyable and inspirational experience as well as a benefit to good causes in local communities. Fellowship and refreshments follow each concert.

No overnight parking on Park Falls streets

With winter right around the corner, Park Falls police chief Scott Straetz is reminding citizens of the city's winter parking ordinance.

Starting on Nov. 1, no vehicles may be parked or left on any of the city streets between 2 a.m. and 6 a.m. in the City of Park Falls. The restriction will remain in effect until May 1.



Nov 02

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Wittenberg Enterprise and Birnamwood News

CELEBRATIONS

Hackel named dean for NTC local campus

Northcentral Technical College (NTC) is pleased to announce the promotion of Shanna Hackel to the position of Dean of Regional Campuses.

In her new role, Hackel will provide oversight to all NTC regional campuses, including locations in Antigo, Medford, Phillips, Spencer and Wittenberg.

Hackel has been with



SHANNA HACKEL

NTC since 2003, when she was hired as an office assistant for the Medford campus. After serving in that role for four years, she then spent an additional four years as an administrative assistant at the Spencer campus. Hackel earned a promo-

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Hackel has a Bachelor's of Science in management and Master of Arts in leadership, both from Bellevue University.

Have a little announcement or other good news?



Nov 07

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Antigo Daily Journal



PARTNERS—Students from Antigo High School's PARTNERS alternative high school program based at **Northcentral Technical College** took time out from their studies to prepare the Langlade County Historical Society Museum grounds for winter. The students annually help out at the museum and their work is appreciated, curator Mary Kay Wolf said.

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Dylana Schreiner named 'Student of the Quarter'

Abbotsford High School senior Dylana Schreiner has been named the Abbotsford Lions Club Student of the Quarter for the first quarter of the current school year.

Schreiner carries a rigorous class schedule that includes English, physics, Spanish IV, personal finance, calculus, and Health Academy through NTC. She has participated in many co-curricular activities, including National Honor Society, Student Senate, Spanish Club, FCCLA, and FBLA. She is a member of the volleyball, basketball and track teams.

Business teacher Kelsey Anderson highly recommended her for the Student-of-the-Quarter award.

"Dylana is a model student, demonstrating a strong work ethic and willingness to lead every day," Anderson said. "She is diligent about meeting deadlines, ensuring her work meets classroom standards, and asking questions. She is a strong leader and speaks to others with respect and encouragement."

Schreiner's volunteerism attests to her belief in community service. She has been actively involved by assisting at the Abbotsford Lions brunches and Red Cross blood drives, ringing bells for the Salvation Army, fundraising for the March of Dimes, and helping with preparations and cleanup for the Marshfield Rotary Winder Wonderland.

When asked to identify an outstanding feature of the community, Schreiner applauds the Abbotsford community for its diversity of people.

"We have people of all ethnicities and backgrounds from all around the world, especially a large diversity of Hispanic members, here in search of 'The American Dream,'" she said. "Being such a diverse community and school district helps students develop more social awareness of life outside the United States. We have the chance to understand different backgrounds, cultures, ideas, and beliefs, which help us become more open-minded and develop global awareness."

When asked to define a major world problem, Dylana responded, "I know it is cliché, but I would want to solve the world hunger problem. It blows my mind how entertainment agencies, such as the NFL, NBA, etc., in the U.S. are grossing billions of dollars each year while there are still people in developing countries dying from contaminated drinking water and lack of available food. If any of these agencies even donated just 5 percent of the earnings for one sports season, they could drastically decrease world hunger and greatly influence the development of less fortunate countries. I am not trying to point fingers, but these entities have much power they could put to excellent use and more citizens would become aware of these issues to help solve this crisis."

Schreiner works part-time as a lifeguard for the Medford City Pool and the Abbotsford School District. After graduation, she plans to attend UW-LaCrosse, majoring in pre-physical therapy.

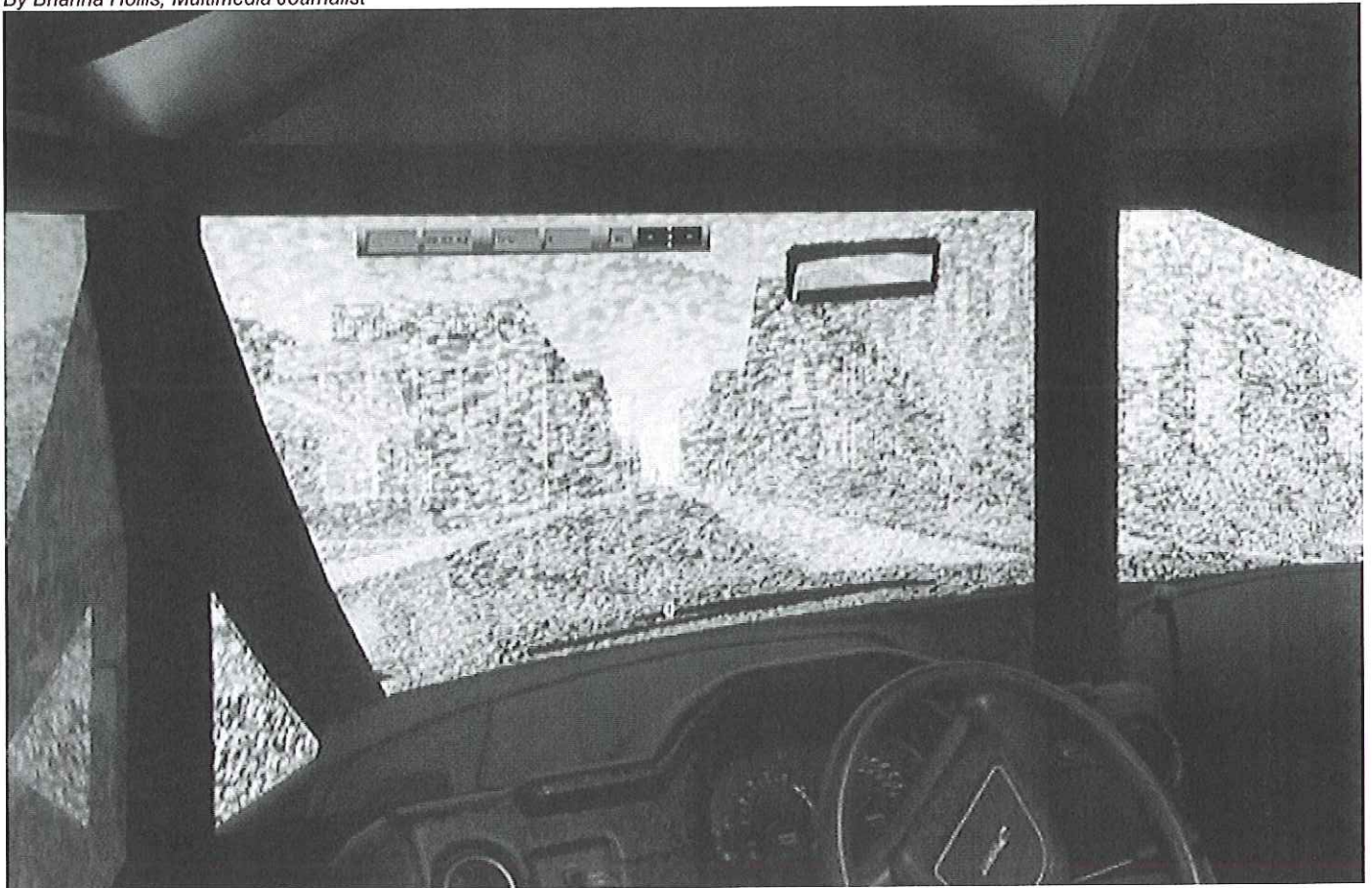
Dylana is the daughter of Ken and Kim Scheiner, in rural Abbotsford.



**Dylana
Schreiner**

Driving simulator demonstrates dangers of icy roads

By Brianna Hollis, Multimedia Journalist



Posted: Nov 09, 2017 6:44 PM CST

MERRILL, Wis. (WAOW) -

The season of icy road conditions is upon us, and experts want to make sure drivers are using caution.

A driving simulator operated by Northcentral Technical College highlights the potential consequences. The most common one is spinning out.

"When you start spinning, first thing take your foot off the gas," said Bob Pound, an instructor at NTC. "Take it completely off, let that engine die down in speed. Don't brake, that's going to make conditions worse."

Pound also said road dangers exist, even if it's sunny out.

"Drifting snow coming across the highway, so where the municipality has cleared it, it freezes and refreezes," he said.

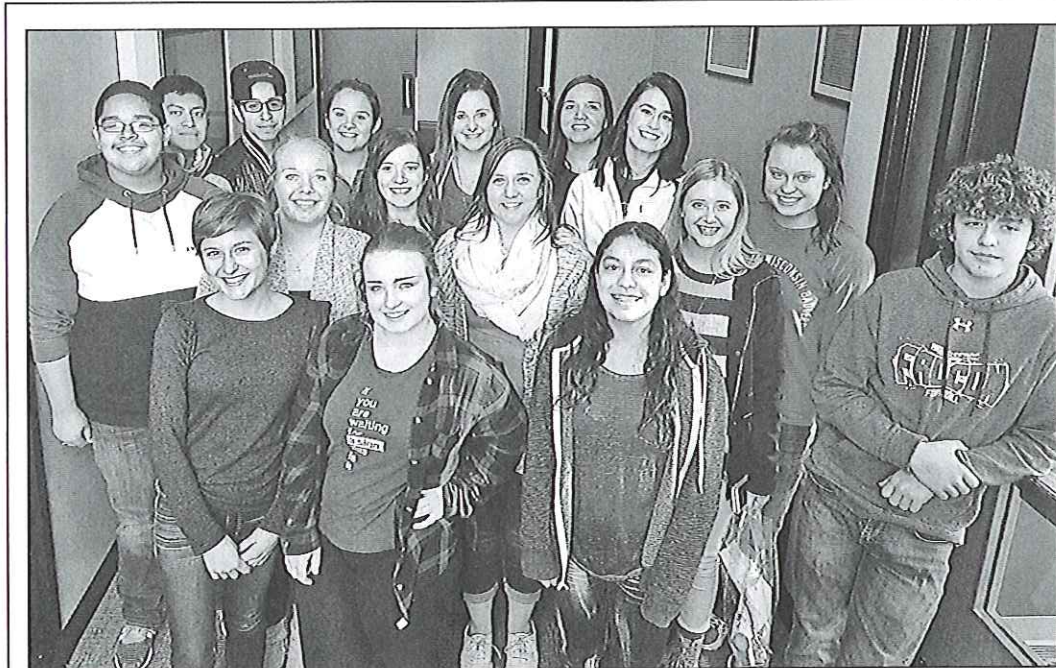


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Youth Apprenticeship students visit **NTC**

Sixteen of Abbotsford's High School Youth Apprenticeship students attended **NTC's** Annual Youth Apprenticeship Day on Nov. 8. In front, from left to right, are Emma Krebs, Schyan Kautzer, Marisa Cruz and Logan Ruesch. In the middle are Juanmanuel Rocha, Megan Bittner, Samantha Hawkey, Ella Hederer, Mia Schraufnagel and Alexis Delikowski. In back are Jose Hernandez, Cristian Zuniga, Sierra Johnson, Nicole Treankler, Maria Marcott and Kylie Viegut. Students listened to various speakers and participated in different tours of **NTC**. They ended the event by listening to a panel of employers discuss the current employment trends and needs in the near future. Recognized by the state Department of Workforce Development, Youth Apprenticeship provides students with a high school apprenticeship experience following rigorous competencies and 450 on-the-job hours along with related course work. SUBMITTED PHOTO



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This year's honorees and 20 Under Forty alumni take a photo after the recognition event. PHOTOS BY ALEXANDRA WALKER/USA TODAY NETWORK - WISCONSIN

20 Under Forty celebrates fifth year

WAUSAU DAILY HERALD STAFF REPORT

The Wausau Daily Herald and United Way of Marathon County recognized 20 professional and community leaders younger than 40 years old during a reception event Thursday at The Grand theater in downtown Wausau.

The honorees were chosen from more than 40 outstanding nominations in our fifth annual 20 Under Forty program. The Daily Herald developed this initiative in 2013 to identify and celebrate a new generation of people in the Greater Wausau Area who are helping their employers and their community thrive.

Six community judges deliberated, discussed and decided on the honorees. Judges pored over nomination papers that included letters of recommendation, nominee resumes and lists of community and career achievements.

In addition to this special section inside today's print edition, you can find video profiles, a video interview with the judges, a full gallery of photos and more at a special Daily Herald website dedicated to 20 Under Forty: www.wausaudailyherald.com/20under40/

The Wausau Daily Herald wishes to thank 20 Under Forty partner United Way of Marathon County and nomination sponsors: WPH LLC, office Enterprises Inc., Northcentral Technical College, Roster Ware, Greenheck Fan Corp. and Jim Nick of American Family Insurance.

We are grateful to this year's 20 Under Forty judges, Patrick Bradley, Ryan Gallagher, Brian Cummings, Antonina Oszeski, Derna Staples and Pafala Thao.

We also wish to thank Emily Voss from VOS Studios for photography services and Texer Zhon Kha from the Daily Herald for videography.



Janel Thouse receives her award.

Selection criteria

Entry requirements

- Nomination letter that helps illustrate judging criteria characteristics.
- Nominees must be 39 years old or younger on Dec. 31, 2017.
- Nominees supply biographical information.

Judging criteria (with maximum points for each)

- Career achievements to date (25)
- Leadership within job and/or industry (35)
- Community involvement (42)

Characteristics

- Potential to impact the community's future
- Successful in their chosen field
- Make a significant contribution to their companies or employers
- Character, involvement and achievement are consistent themes in their lives
- Committed to professional excellence and the community
- Involved in community activities
- Innovative



Honorees talk as they wait to take the stage during the 20 Under Forty presentation.



ABOVE: Honoree Amber Gober, left, watches as other participants receive their awards during the 20 Under Forty recognition event Thursday in Wausau.

LEFT: Honoree Amanda Ley receives her award from Mark Trifun during the 20 Under Forty presentation.



Nov 18 2017 Page S003 Clip resized 45%

Wausau Daily Herald

2017 judges share impressions of nominees

"There are an awful lot of good, qualified young people in our community that I know nothing about. I'm impressed with the quality of young people that we have in our community." - Patrick Bradley



Patrick Bradley

Financial consultant, MyFamilyCFO Inc.
"I think this community can feel very good about this generation of local leaders."



Brian Gurness

Executive director, B.A. & Esther Greenheck Foundation
"I also think that as a side effect, it encourages others to participate and get involved."



Donna Staples

Senior vice president, human resources, Peoples State Bank
"I'm very impressed with all the nominees and the people that have nominated them also. I'm very proud to be a member of this greater Wausau community knowing that we have so many fine applicants."



Ryan Gallagher

President, Rocket Industrial
"One thing that really struck me or stuck out to me was there are definitely leaders in our community that are doing things that are sending ripple effects and reverberations throughout the community."



Antonina Olszewski

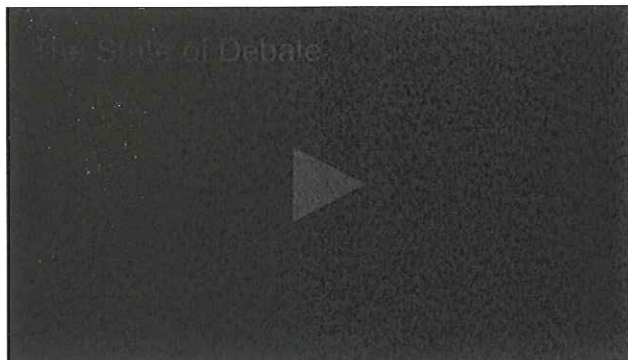
Director of spiritual care, Ascension Wisconsin
"They want to ensure that this is a great place to raise young children and want to ensure that Wausau and Marathon County in general are some of the best places to live in Wisconsin."



Pathnia Thao

Executive assistant to the president, Northcentral Technical College
"(Being recognized) also empowers the young leaders to really rise and to really do what they need to do to make a difference in the community."

Special Report: The State of Debate



By Heather Sahr | Posted: Mon 8:47 PM, Nov 20, 2017 | Updated: Tue 7:28 AM, Nov 21, 2017

WAUSAU, Wis. (WSAW) -- Thanksgiving is just around the corner, a time of delicious food, family gatherings and sometimes that unavoidable awkward dinner talk.

So, when it comes to having a meaningful discussion, especially in terms of politics, has the phrase "civil debate" turned into an oxymoron?



In a study from the Pew Research Center in 2016, 59 percent of people surveyed said that when they tried to have a political discussion with people they disagree with, it was stressful and frustrating.

Dr. Amy Gajewski teaches various social media and marketing courses at Northcentral Technical College.

She said, "People are not afraid to express their opinions on social media and getting into more in depth conversations." But, she stresses, "It's much different than having a face to face conversation."

Conversations and debates on just about everything are shifting from your neighborhood coffee shop to your computer.

In 2005, only about 5 percent of Americans were involved in any type of social media, according to Pew Research. Now, it's more than 70 percent.

So, when it comes to having a productive conversation, why is it so complicated on the internet?

Todd Stage is a counselor specializing in anxiety, depression and anger management. He says, "It's really easy to take it out on someone when they're this distant internet person. It's harder to be mean to someone when you can see a reaction."

One thing that holds true online or in person, is that Americans love a good debate.

According to Nielsen television ratings, the first presidential debate between Hillary Clinton and Donald Trump in September of 2016 was the most watched political debate in history with 84 million people tuning in.

Compare that to the the second most watched debate on record-back in October of 1980, where Jimmy Carter took on Ronald Reagan. Nielsen puts that viewer total at 80.6 million.

Regardless of the platform in which you choose to have a discussion, both our Pew Research findings, and a little psychology lesson from counselor Todd Stage hinted at the fact that we tend to side with those closest to us.

"Call it a confirmation bias. We tend to assume that the people we're on the same sides with are correct," Stage said.

When it comes to debates with friends or family, he recommends a lot of the same tactics that he uses during marriage counseling.

"Remember that you're not perfect either, that your side is not perfect either. And, that the best way to go forward is to treat the other person with respect and like they're a human being," Stage said.



Nov 23 2017 Page 04 Clip resized 31%

METRO BRIEFS by B.C. Kowalski and Matt Gardner

Aid for local 'starving students'

The term isn't a joke. NTC opens a food pantry for its students, and organizes a food waste workshop

When **Northcentral Technical College** culinary student Robin Rinehart-Balfe and other members of Phi Theta Kappa looked for a project for their honor society requirements, combating food waste seemed like a no-brainer. Independently, but coincidentally, **NTC** just opened its first food pantry for students.

The pantry, called the Timberwolf Table, will serve **NTC** students, many of whom aren't getting enough to eat. A food pantry, in which students only need to show an ID to receive enough food for the day, opened Nov. 13, says **NTC** Director of Student Development Shawn Sullivan.

The 120-square-foot pantry located on the fourth floor of the Center for Health Sciences was sparked by an initiative by the student government association, Sullivan says. Donations have come from multiple sources, including Peyton's Promise and \$2,500 from the **NTC** Foundation. Even **NTC** President **Lori Weyer** kicked in \$500.

That's an important support, because a recent survey reported that 41% of **NTC** students reported they didn't have enough to eat at times. **NTC** has more part-time students than full-time students, meaning most work while taking classes.)

The project joins the trend of colleges starting their own food pantries for students. UW-Stevens Point has had its own pantry for several years.

The issue of hunger extends beyond campus into Marathon County itself. According to the Marathon County Life Report, as many as one in seven people in the county aren't able to buy enough to eat.

Reducing food waste is one way to address that problem, and that's what the project Rinehart-Balfe and her group from Phi Theta Kappa will address. With a public workshop on Dec. 6, the group hopes to spread awareness of things such as salvage



NTC foodies (from left) Robin Rinehart-Balfe, Megan Karas, Katelyn Flizkowski and Sara Arrowood. Flizkowski is treasure of NTC's Student Government Association, which spearheaded the food pantry.



stores that collect unsold food from chain stores and resell them at a discount—something that reduces wasting food that's perfectly fine for consumption, Rinehart-Balfe says.

Several salvage stores, which sell food that has hit their sell-by date, are found in central Wisconsin, though not in the Wausau area yet. Rinehart-Balfe hopes their event, 5:30 pm Dec. 6 at **NTC**, will spark awareness. The event will feature speakers such as farmers or orchardists sending the message that food that might not look shelf perfect is still nutritious and delicious.

As for the pantry, it might take a while to catch on. On the first day, many students looked but no one took any food. On the second day, three people took food, Sullivan says. **NTC** officials and students hope the pantry, as well as the presentation, can help address the problem of **NTC** students not getting enough to eat. (B.C.K.)

Enough with the beer fences, already!

The first-ever International Ginseng Festival in September was a resounding success save for one criticism: the maze created on downtown Wausau's 400 Block because of the beer fence requirements. Now a city committee wants to change those rules.

The Public Health & Safety Committee approved an ordinance change Monday that in certain parks and with certain events, the city would waive the enclosure requirements for beer sales. Events at the 400 Block, Athletic Park, Fern Island, and Wausau Municipal Airport would no longer need an enclosed fence for alcohol sales, but would still be required to issue wristbands for those over 21, and create one fence around the entire event.

Committee members were all in favor of the ordinance change, saying this frees up event organizers who have a proven track record of handling beer and wine sales. "I think phasing this in would be great so that eventually church festivals would be able to just put up a single fence instead of having multiple fences," Aklerperson Ramey Wagner says.

The waiver doesn't apply to Marathon Park, and city council president Lisa Rasmussen explained the enclosure requirements were enacted in the 1990s because of problems at Marathon Park with drinkers wandering throughout the entirety of the park.

The ordinance change must go before the city council for approval. (M.G.)

BEAUTIFUL EYES need BEAUTIFUL BROWS! STOP TWEEZING!



the Wausau Education Association to various charities for Thanksgiving. The group received donations from

to purchase 220 turkeys this year for the Salvation Army, Neighbors' Place, Covenant Community Presbyterian Church, and the Women's Community. This is the second year WEA has