

**DISTRICT BOARD OF TRUSTEES REGULAR MEETING**

Tuesday, January 12, 2021  
Northcentral Technical College  
1000 W. Campus Drive  
Wausau, WI 54401

Teams: [NTC Board of Trustees Meeting - January 12, 2021](#)

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

**I. PUBLIC INPUT**

- a. Public Comments
- b. WTC District Boards Association Update – Layla Merrifield, Executive Director

**II. APPROVAL OF MINUTES**

- a. Approval of minutes from December 1, 2020 Board of Trustees Regular Meeting

**Motion:** That the Northcentral Technical College District Board approve the meeting minutes from the December 1, 2020 Board of Trustees Regular Meeting.

Roll call vote required to approve.

**III. ACTION ITEMS**

- a. [Approval of the 2019-2020 Comprehensive Annual Financial Report](#) – Roxanne Lutgen

**Motion:** That the Northcentral Technical College District Board approve the 2019-2020 Comprehensive Annual Financial Report.

Roll call vote required to approve.

**IV. CONSENT VOTING AGENDA**

- a. Approval of Consent Voting Agenda
  - i. [Receipts + Expenditures](#)
  - ii. [Personnel Changes](#)

**Motion:** That the Northcentral Technical College Board approve the Consent Voting Agenda including:

- i. Receipts + Expenditures
- ii. Personnel Changes

Roll call vote required to approve.

**V. INFORMATION/DISCUSSION**

- a. President's Report
  - i. Regional Technology Centers of Excellence – Jeannie Worden, Darren Ackley, Chet Strebe
  - ii. [Strategic Plan Draft](#) – Jeannie Worden + Vicki Jeppesen
  - iii. [Mid-Year Institutional Updates](#)
- b. Chairperson's Report

- i. WTC DBA Winter Meeting + Legislative Outreach – January 15, 2021 (Virtual)
- ii. Spring Board Appointment Process
  - 1. Appointment Hearing: Monday, March 15, 2021 at 8:30 a.m.
- c. Information
  - i. [Advisory Meeting Minutes](#)
  - ii. [Upcoming Meetings + Events](#)
  - iii. [Good News](#)

**VI. CLOSED SESSION (Immediately following the above Open Meeting)**

- a. Adjourn Board into Closed Session pursuant to Wisconsin Statutes Section 19.85(1)(c)(g) for the purpose of:
  - i. Approval of December 1, 2020 Closed Session Meeting Minutes
  - ii. Update on Potential Litigation
  - iii. Personnel Consideration

**Motion:** Adjourn Board into Closed Session pursuant to Wisconsin Statutes Section 19.85(1)(c)(g) for the purpose of:

- i. Approval of December 1, 2020 Closed Session Meeting Minutes
- ii. Update on Potential Litigation
- iii. Personnel Consideration

Roll call vote required

**VII. OPEN SESSION**

- a. Reconvene Board into Open Session to take any action deemed necessary as a result of the Closed Session.

**Motion:** Reconvene Board into Open Session to take any action deemed necessary as a result of the Closed Session.

Roll call vote required

**VIII. 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.*

PRELIMINARY DRAFT



**Northcentral**  
TECHNICAL COLLEGE

**2020**

COMPREHENSIVE  
ANNUAL FINANCIAL  
REPORT



YEARS ENDED  
JUNE 30, 2020 & 2019

NORTHCENTRAL TECHNICAL COLLEGE | 1000 W. CAMPUS DRIVE, WAUSAU, WI 54401  
715.675.3331 | 888.682.7144 | [www.ntc.edu](http://www.ntc.edu)

# PRELIMINARY DRAFT

## NORTHCENTRAL TECHNICAL COLLEGE DISTRICT

Wausau, Wisconsin

### COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2020

#### MEMBERS OF THE BOARD



Paul Proulx  
Chairperson



Maria Volpe  
Vice Chairperson



Charlie Paulson  
Secretary/Treasurer



Troy Brown  
Member



Tom Felch  
Member



Kristine Gilmore  
Member



Lee Lo  
Member



Ruth Risley Gray  
Member



Dale Smith  
Member

#### Executive Leadership Team

Dr. Lori A. Weyers, President; Dr. Jeannie Worden, Executive Vice President; Dr. Vicki Jeppesen, Vice President of College Advancement; Dr. Darren Ackley, Vice President for Learning; Roxanne Lutgen, Vice President of Finance and General Counsel; Cher Vink, 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; and Katie Felch, Associate Vice President of Marketing, Public Relations, and Legislative Advocacy.

#### Report Prepared By

Roxanne Lutgen, MBA, JD, CPA, CISA, CGMA, Vice President of Finance and General Counsel

Stefanie Ganser, Controller

Sara Melk, College Advancement and Special Revenue Fund Controller

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Comprehensive Annual Financial Report

Years Ended June 30, 2020 and 2019

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## Northcentral Technical College District

### Comprehensive Annual Financial Report

Years Ended June 30, 2020 and 2019

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PRELIMINARY DRAFT

# INTRODUCTORY SECTION



November 24, 2020

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, 2020, 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, 2020. 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 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. 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.

1000 W. Campus Drive  
Wausau, WI 54401.1899  
888.NTC.7144 | 715.675.3331  
[ntc.edu](http://ntc.edu)



# PRELIMINARY DRAFT

## ***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.

# PRELIMINARY DRAFT

## 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), STEM Center, Advanced Manufacturing and Engineering Center of Excellence, SPOONS restaurant, Studio Max Salon + Spa 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, NTC provides 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 Workforce Training + Professional Development team works with local businesses to offer customized training, technical assistance and professional development opportunities needed to be successful in today's competitive workforce.

## *Economic Condition*

### **Local Economy**

Much of north central Wisconsin is lower than the state's unemployment rate. For August 2020, only two counties – Menominee and Langlade – are experiencing unemployment rates above the state rate. Menominee County is experiencing the highest rate in the state at 18.9 percent.

# PRELIMINARY DRAFT

## **State Economy**

As the need for skilled workers grows amidst a worldwide pandemic, there will continue to be a demand for the educational services provided by NTC. The College continues to deliver skilled graduates that serve as the backbone of Wisconsin's essential workforce. As the economy reopens, the College expects to see a continued demand for flexible course and program offerings.

NTC is a trusted partner, working with employers to expand the talent pipeline and support incumbent workers in these unprecedented times. The College has shovel ready workforce retraining programs focused on getting people back on their feet. These short-term certificates can quickly transition individuals with valuable workforce skills needed for the economic recovery.

NTC 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 conformity 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.

# PRELIMINARY DRAFT

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, 2020. 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.

# PRELIMINARY DRAFT

## **Excellence in Financial Reporting**

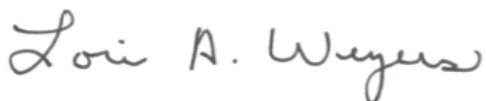
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Northcentral Technical College for its comprehensive annual financial report for the fiscal year ended June 30, 2019. This was the 24th consecutive 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, MBA, JD, CPA, CGMA  
Vice President, Finance and General Counsel

# PRELIMINARY DRAFT

## Northcentral Technical College District Board Members

June 30, 2020

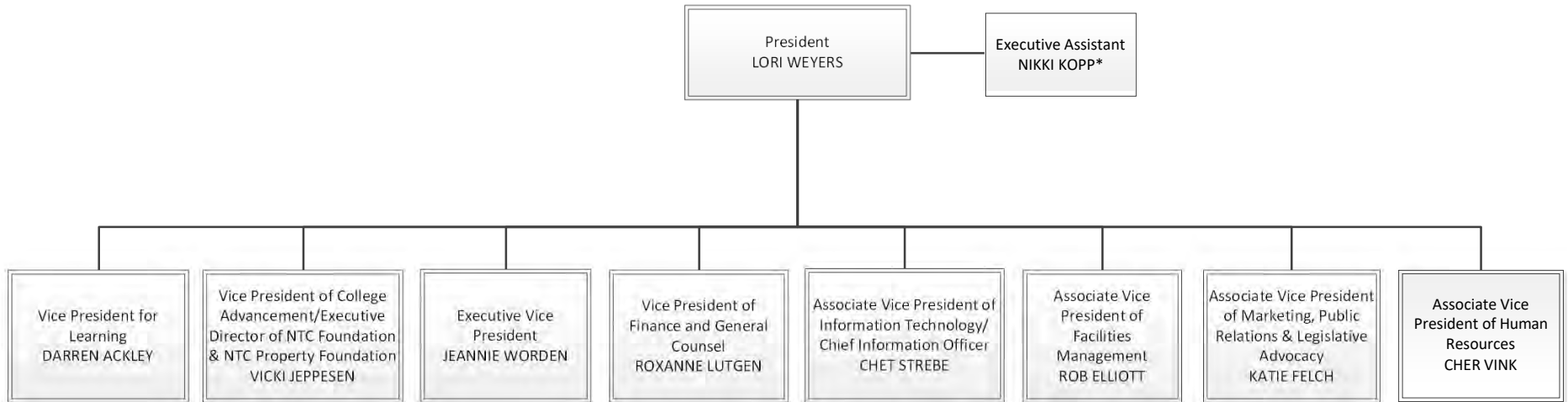
<u>Board Member</u>	<u>Member Category</u>	<u>Term Expires</u>	<u>Employer</u>
Paul Proulx <i>Chairperson</i>	Elected Official	6/30/20	County Coroner, Lincoln County
Maria Volpe <i>Vice Chairperson</i>	Employee Member	6/30/22	Senior Examiner, Sedgwick Claims Management
Charlie Paulson <i>Secretary/Treasurer</i>	Additional Member	6/30/20	VP of Commercial Lending, Nicolet National Bank
Troy Brown	Employer Member	6/30/22	President, Kretz Lumber
Tom Felch	Additional Member	6/30/20	President, J&D Tube Benders, Inc.
Dr. Kristine Gilmore	School District	6/30/21	Superintendent, Administrator D.C. Everest Area School District
Lee Lo	Additional Member	6/30/22	Administrator and Owner, Compassion Personal Home Care
Ruth Risley-Gray	Employer Member	6/30/21	SVP & System CNO, Aspirus
Dale Smith	Employee Member	6/30/21	Delivery Coordinator, Menard's Inc.

Note: The current NTC Board is composed of nine (9) members, all of whom are District residents. The membership consists of two (2) Employer members; two (2) Employee members; three (3) Additional members; one (1) Elected Official; 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, make the board member appointments. Members of the board take office on July 1 and serve staggered three-year terms.

*Section 30.08, Wis. Stats.*

# PRELIMINARY DRAFT

## NORTHCENTRAL TECHNICAL COLLEGE ORGANIZATIONAL CHART



\*Also provides administrative support to the Executive Vice President

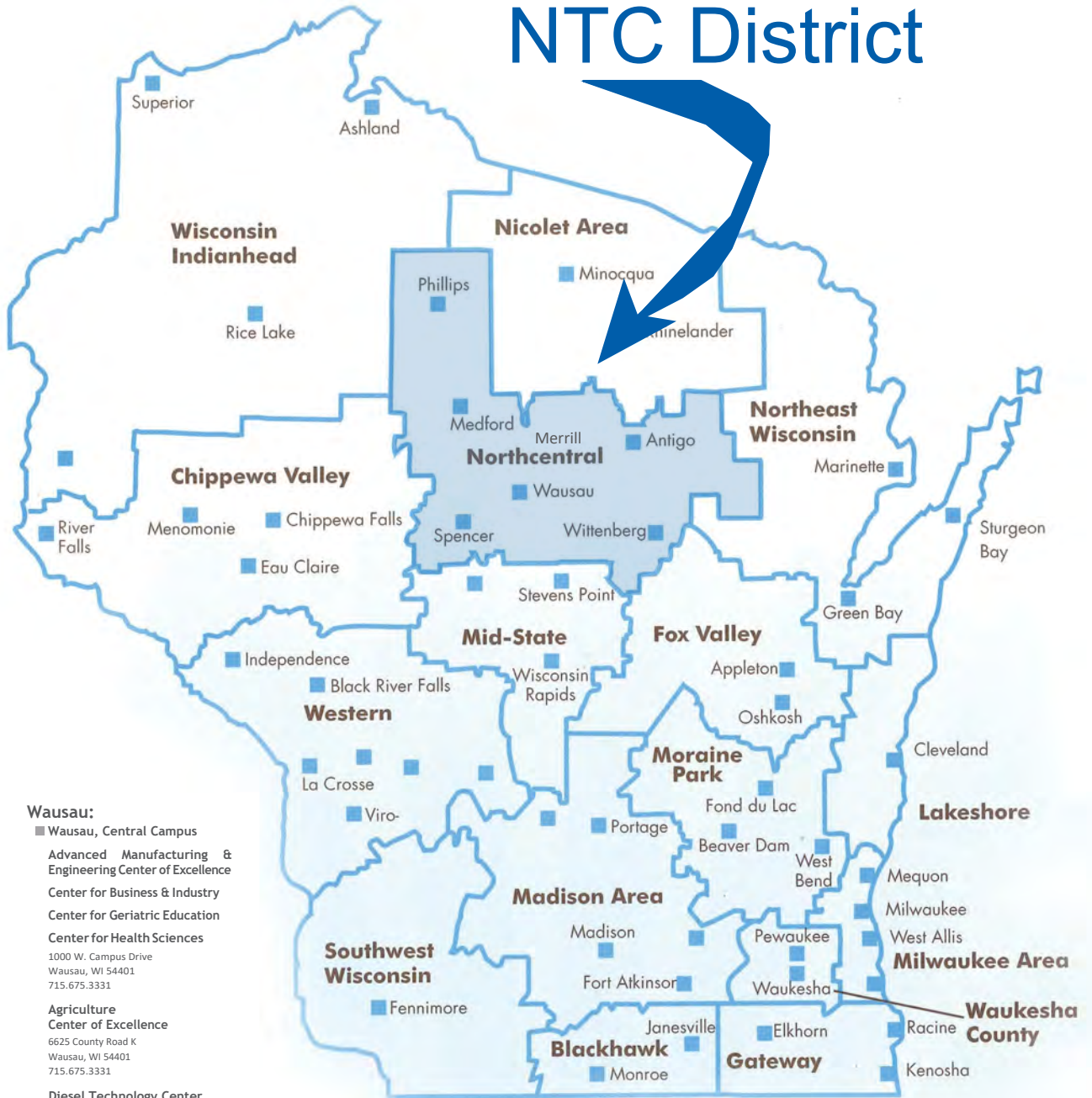
The President's Executive  
Leadership Team (ELT)  
9/15/2020

# PRELIMINARY DRAFT



**Northcentral**  
TECHNICAL COLLEGE

## 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

**Phillips:**

- Phillips, North Campus
- 1408 Pine Ridge Road
- Phillips, WI 54555
- 715.339.4555

**Spencer:**

- Spencer, Southwest 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
- Diesel Technology Center
- 3353 Geischen Dr
- 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](http://www.ntc.edu)

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Presented to

**Northcentral Technical College District  
Wisconsin**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

June 30, 2019

*Christopher P. Morill*

Executive Director/CEO

**FINANCIAL  
SECTION**



WIPFLI

## 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, 2020 and 2019, 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, 2020 and 2019, 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.

# PRELIMINARY DRAFT

## ***Change in Accounting Principle***

As discussed in Note 1 to the financial statements, the District adopted new accounting guidance Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States require that the management's discussion and analysis on pages 17 through 27, the schedule of changes in total other postemployment benefit (OPEB) liability and related ratios and the schedules of the employer's proportionate share of the net pension liability (asset) and employer contributions - Wisconsin Retirement System on pages 66 and 67 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 of Wisconsin 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 prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. 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.

# PRELIMINARY DRAFT

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2020, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Wipfli LLP

November 24, 2020  
Rhineland, Wisconsin

## **Management's Discussion and Analysis**

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## Northcentral Technical College District

### Management's Discussion and Analysis

Year Ended June 30, 2020

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Northcentral Technical College District's ("NTC", the "College", or the "District") Management's Discussion and Analysis (MD&A) of its financial condition provides an overview of financial activity, identifies changes in financial position, and assists the reader of these financial statements in focusing on noteworthy financial issues for the years ended June 30, 2020 and 2019.

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 Managements Discussion and Analysis for State and Local Governments*, and GASB Statement No. 35, *Basic Financial Statements and Managements 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.

# PRELIMINARY DRAFT

## 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:

	2020	Increase or (Decrease) %	Restated 2019	Increase or (Decrease) %	Restated 2018
<b>Operating revenues:</b>					
Student fees	\$ 6,408,752	5.6	\$ 6,071,078	5.1	\$ 5,776,438
Federal grants	6,709,180	(7.9)	7,286,073	(4.5)	7,627,080
State grants	4,301,214	9.3	3,936,707	(15.5)	4,656,697
Contract revenues	5,218,057	18.4	4,406,754	16.8	3,772,680
Auxiliary revenues	2,025,971	(9.5)	2,238,015	(10.2)	2,492,635
Miscellaneous	1,168,745	(7.8)	1,267,747	5.1	1,206,794
<b>Total operating revenues</b>	<b>25,831,919</b>	<b>2.5</b>	<b>25,206,374</b>	<b>(1.3)</b>	<b>25,532,324</b>
<b>Nonoperating revenues:</b>					
Property taxes	21,889,541	4.9	20,865,483	2.7	20,323,698
State appropriations	19,750,509	4.0	18,998,416	(2.0)	19,387,371
CARES Act funding	1,335,000	100.0			
Investment income	380,271	(33.0)	567,569	95.2	290,730
Gain on disposal of capital assets		(100.0)	8,105	100.0	
<b>Total nonoperating revenues</b>	<b>43,355,321</b>	<b>7.2</b>	<b>40,439,573</b>	<b>1.1</b>	<b>40,001,799</b>
<b>Total revenues</b>	<b>69,187,240</b>	<b>5.4</b>	<b>65,645,947</b>	<b>0.2</b>	<b>65,534,123</b>
<b>Operating expenses:</b>					
Instruction	31,091,502	(3.8)	32,330,976	3.8	31,146,729
Instructional resources	1,272,272	(39.6)	2,107,388	(7.0)	2,264,889
Student services	4,398,553	(3.0)	4,532,906	5.1	4,314,762
General institutional	10,624,143	(7.8)	11,518,850	0.8	11,426,340
Physical plant	3,960,895	(12.7)	4,537,471	7.1	4,235,123
Auxiliary enterprise services	2,034,632	(10.4)	2,271,546	(8.6)	2,484,925
Depreciation	8,834,949	(2.3)	9,046,710	5.1	8,604,521
Student aid	2,651,659	21.6	2,179,836	29.9	1,678,198
<b>Total operating expenses</b>	<b>64,868,605</b>	<b>(5.3)</b>	<b>68,525,683</b>	<b>3.6</b>	<b>66,155,487</b>
<b>Nonoperating expenses:</b>					
Loss on disposal of capital assets	118,185	100.0		(100.0)	2,641
Interest expense	852,420	(15.1)	1,003,886	71.2	586,501
<b>Total nonoperating expenses</b>	<b>970,605</b>	<b>(3.3)</b>	<b>1,003,886</b>	<b>70.4</b>	<b>589,142</b>
<b>Total expenses</b>	<b>65,839,210</b>	<b>(5.3)</b>	<b>69,529,569</b>	<b>4.2</b>	<b>66,744,629</b>
Increase (decrease) in net position	3,348,030	<u>(186.2)</u>	(3,883,622)	<u>220.8</u>	(1,210,506)
Net position - Beginning of the year - Restated	46,723,545		50,607,167		51,817,673
<b>Net position - End of year</b>	<b>\$ 50,071,575</b>		<b>\$ 46,723,545</b>		<b>\$ 50,607,167</b>



# PRELIMINARY DRAFT

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

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

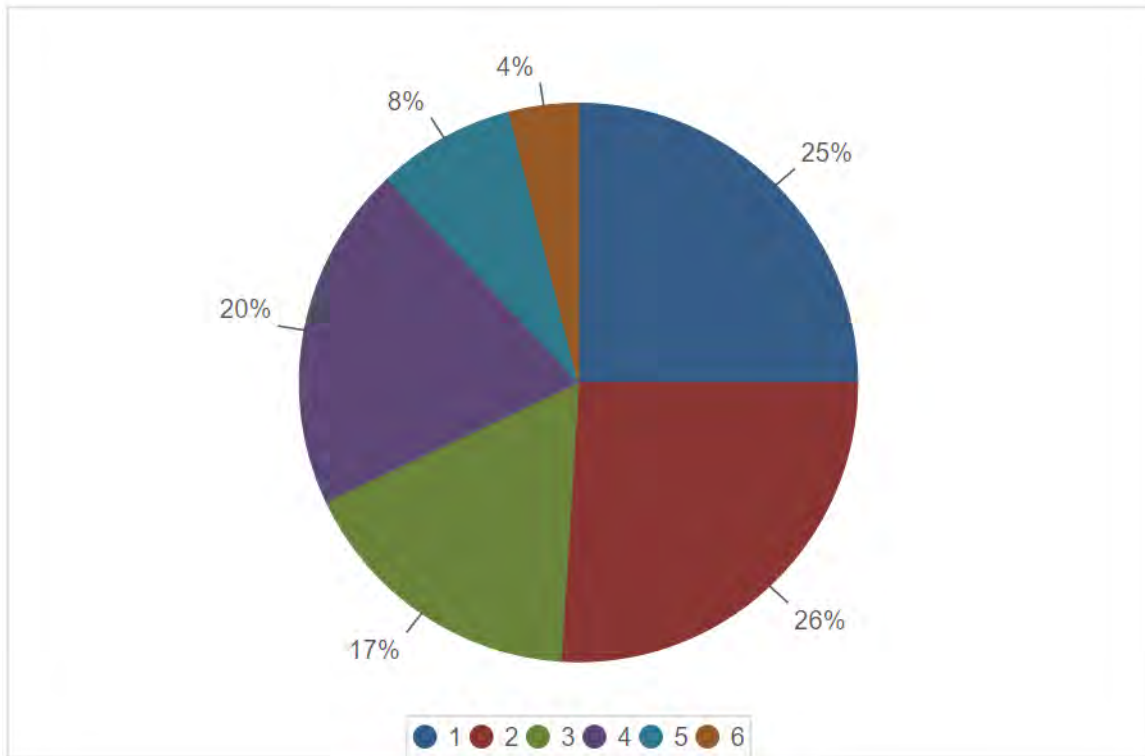
Operating revenues are the charges for services offered by the College. During 2020, the College generated \$25.8 million of operating revenues for the offering of services, up 2.5% from 2019 (\$25.2 million), which was down 1.3% from 2018 (\$25.5 million). Significant items and revenue sources are as follows:

- Student fees increased to \$6.4 million in fiscal year 2020, compared to \$6.1 million in 2019 and \$5.9 million in 2018. Total revenues from program, material, and other student fees were approximately \$10.9 million, up 10.0% before scholarship allowances.
- Nearly \$11.0 million in operating revenues from state and federal grants were earned by the District during the year, compared to \$11.2 million in 2019 and \$12.3 million in 2018. The 9.3% increase in state revenue in 2020 was due to increased Wisconsin Technical College System grant dollars awarded.
- Contract revenues of \$5.2 million for the year represent revenues from instructional and technical assistance contracts with businesses and industries, as well as local school districts. The 18.4% increase in contract revenues represents additional dual credit contracts over the prior year.
- Auxiliary enterprise revenues include revenues generated by the campus store, campus café, dental clinic, and other similar activities of the College. These activities generated revenues of approximately \$2.0 million this year, a decrease of 9.5% from the prior year. Reductions were primarily due to a decline in campus store revenues.
- Miscellaneous revenue decreased 7.8% in 2020 to nearly \$1.2 million, which had increased 13.5% in the prior fiscal year. This revenue category includes rental income, commissions, and donations; NTC saw a decline in commission revenue in 2020.

# PRELIMINARY DRAFT

## 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	\$ 6,408,752	25 %
2 - Federal grants	6,709,180	26 %
3 - State grants	4,301,214	17 %
4 - Contract revenues	5,218,057	20 %
5 - Auxiliary revenues	2,025,971	8 %
6 - Miscellaneous	1,168,745	4 %

Operating expenses are costs related to offering the programs of the District. During 2020, operating expenses totaled over \$64.9 million, down from \$68.5 million in 2019. The majority of the District's expenses, about 61%, are for personnel related costs. Other major types of expenses include supplies and minor equipment (6%), contracted services (9%), depreciation (14%), and student aid (4%). Expenses such as travel, printing, advertising, repairs and maintenance, rentals, insurance, utilities, and other expenses account for the remaining 6% of total operating expenses. (See Note 13 to the Financial Statements for further details.)

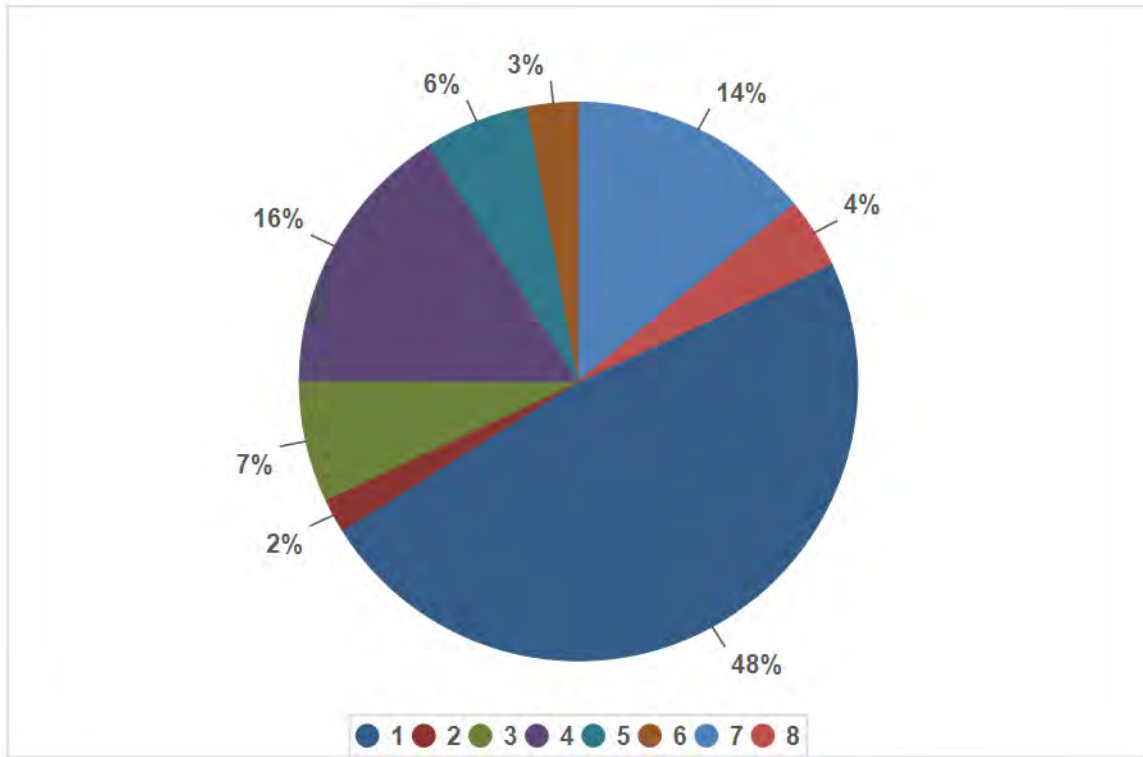
- Salaries increased \$588,714 or 2.0% in 2020 and increased \$535,211 or 1.84% in 2019.
- Employee benefit expenses decreased \$3,332,800 or 26.0% in 2020 and increased \$1,558,699 or 13.8% in 2019.
- NTC experienced decreased costs related to travel, memberships and subscriptions, supplies and minor equipment, repairs and maintenance, contracted services, rentals, utilities, and depreciation.

# PRELIMINARY DRAFT

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

- NTC saw an increase in costs related to postage, printing and advertising, and insurance.
- Student financial aid awards (excluding student loans) increased 21.9% in 2020, due primarily to CARES Act student funding awarded during fiscal year 2020.

The graph below categorized operating expenses by function:



Expenses:	Amount	% of Total
1 - Instruction	\$ 31,091,502	48 %
2 - Instructional resources	1,272,272	2 %
3 - Student services	4,398,553	7 %
4 - General institutional	10,624,143	16 %
5 - Physical plant	3,960,895	6 %
6 - Auxiliary enterprise services	2,034,632	3 %
7 - Depreciation	8,834,949	14 %
8 - Student aid	2,651,659	4 %

Nonoperating revenues and expenses are items not directly related to providing instruction. Net nonoperating revenues for the year ended June 30, 2020, were approximately \$42.0 million. The most significant components of net nonoperating revenues include the following:

- Property taxes levied by the District for the year were approximately \$21.9 million, a 4.9% or \$1,024,058 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 2.7% was also due to property taxes levied for net new construction and for retirement of debt.

# PRELIMINARY DRAFT

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

- State operating appropriations accounted for approximately \$19.8 million in revenues in 2020, up from \$19 million in 2019, which had decreased from \$19.4 million in 2018.
- In 2020 the District received CARES Act Higher Education Emergency Relief Funds for both Student and Institutional Aid.
- Investment income was down 33.0% or \$187,298 during 2020. Investment income saw an increase of 95.2%, amounting to \$276,839 during 2019.
- Interest expense of \$852,420 was recorded by the District this year, down 15.1% from \$1,003,886 in 2019, which increased 71.2% from \$586,501 in 2018.
- Net position at June 30, 2020, was \$50,071,575 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, capital and related 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:

	2020	<u>Increase or (Decrease)</u> %	Restated 2019	<u>Increase or (Decrease)</u> %	Restated 2018
Cash used in operating activities	\$ (29,140,870)	(11.7)	\$ (33,000,407)	7.0	\$ (30,839,506)
Cash provided by noncapital financing activities	42,869,211	8.4	39,563,599	(0.2)	39,658,203
Cash used in capital and related financing activities	(13,911,201)	107.8	(6,696,125)	(15.4)	(7,913,214)
Cash provided by investing activities	380,271	(33.0)	567,571	95.2	290,732
<b>Net increase in cash and cash equivalents</b>	<b>\$ 197,411</b>		<b>\$ 434,638</b>		<b>\$ 1,196,215</b>

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 \$25.3 million was paid in 2020, as compared to \$28.5 million in 2019, and \$27.0 million in 2018.
- Another significant component of operating cash flows is payments to employees. The District paid \$30.0 million in salaries/wages and benefits in 2020 (\$28.5 in 2019 and \$29.6 million in 2018).
- The largest cash inflows from operating activities included \$6.2 million in student fees and \$12.8 million in state and federal grants, as compared to \$6.1 million and \$11.1 million, respectively in 2019, and \$5.6 million and \$12.9 million, respectively in 2018.

# PRELIMINARY DRAFT

## Statement of Cash Flows (Continued)

- All property taxes received, almost \$21.8 million this year, are categorized as cash flows from noncapital financing activities (\$20.6 million in 2019 and \$20.5 million in 2018). The other major item in this category is state appropriations, which accounted for \$19.8 million of positive cash flow (\$19.0 million in 2019 and \$19.4 million in 2018).
- The cash used in capital and related financing activities is primarily for purchases of capital assets and capital related debt activity (debt proceeds and principal and interest payments).
- Investment income is interest received on the District's investments.
- Overall, the District's cash increased \$197,411 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:

	<b>2020</b>		<b>Restated 2019</b>		<b>Restated 2018</b>	
		<b>Increase or (Decrease) %</b>		<b>Increase or (Decrease) %</b>		
<b>Assets:</b>						
Cash and cash equivalents	\$ 39,479,314	0.5	\$ 39,281,903	1.1	\$ 38,847,265	
Net capital assets	58,426,479	4.1	56,133,873	(0.2)	56,268,446	
Other assets	14,161,173	55.1	9,130,366	(35.1)	14,061,458	
<b>Total assets</b>	<b>\$ 112,066,966</b>	<b>7.2</b>	<b>\$ 104,546,142</b>	<b>(4.2)</b>	<b>\$ 109,177,169</b>	
<b>Deferred outflows of resources</b>	<b>\$ 12,684,130</b>	<b>(23.8)</b>	<b>\$ 16,639,138</b>	<b>68.1</b>	<b>\$ 9,896,486</b>	
<b>Liabilities:</b>						
Other liabilities	\$ 3,420,259	(2.9)	\$ 3,521,105	(22.1)	\$ 4,518,852	
Noncurrent liabilities	54,322,982	(12.2)	61,902,748	16.5	53,142,747	
<b>Total liabilities</b>	<b>\$ 57,743,241</b>	<b>(11.7)</b>	<b>\$ 65,423,853</b>	<b>13.5</b>	<b>\$ 57,661,599</b>	
<b>Deferred inflows of resources</b>	<b>\$ 16,936,280</b>	<b>87.4</b>	<b>\$ 9,037,882</b>	<b>(16.4)</b>	<b>\$ 10,804,889</b>	
<b>Net position:</b>						
Net investment in capital assets	\$ 23,839,782	9.6	\$ 21,759,852	(9.8)	\$ 24,122,258	
<b>Restricted:</b>						
Pension benefit	5,519,445	0.0		0.0	-	
Debt service	8,396,806	(10.9)	9,422,746	13.3	8,317,949	
Unrestricted	12,315,542	(20.8)	15,540,947	(14.5)	18,166,960	
<b>Total net position</b>	<b>\$ 50,071,575</b>	<b>7.2</b>	<b>\$ 46,723,545</b>	<b>(7.7)</b>	<b>\$ 50,607,167</b>	

# PRELIMINARY DRAFT

## 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, 2020, was approximately \$130.4 million and \$71.9 million, respectively. Capital assets at June 30, 2019, were \$122.1 million, with \$66.0 million accumulated depreciation and capital assets at June 30, 2018, were \$121.7 million, with accumulated depreciation of \$65.4 million.
- The other assets category is primarily made up of various accounts receivable balances, the largest being property taxes receivable of over \$6.1 million (\$5.9 million in 2019 and \$5.6 million in 2018).
- Deferred outflows of resources include Wisconsin Retirement System (differences between expected and actual experience, differences between projected and actual earnings on pension plan investments, changes in assumptions, and employer contributions subsequent to measurement date) and Other Post Employment Benefits (employer contributions subsequent to measurement date, differences between expected and actual experience, and changes in assumptions).
- Other liabilities include accounts payable and various types of accruals.
- Noncurrent liabilities represent the total long-term obligations of the District outstanding at year-end.
- Deferred inflows of resources include Wisconsin Retirement System (differences between expected and actual experience) and Other Post Employment Benefits (changes in assumptions or other inputs).

## Capital Assets and Debt Administration

The District's investment in capital assets as of June 30, 2020, amounts to \$58,426,479 (net of accumulated depreciation). This includes land and land improvements, construction in progress, buildings and improvements, and moveable equipment.

The District completed the following during fiscal year 2019-2020.

Facilities Related Projects, Wausau Campus:

- \$1,301,000 - Culinary Addition
  - \$1,009,000 Addition; \$215,000 Solarium Equipment & Installation; \$44,000 Furnishings; \$33,000 IT & Smart Classroom Equipment & Installation.
- \$1,131,000 - Salon/Spa Renovation
  - \$1,065,000 Addition; \$20,000 Furnishings; \$23,000 IT & Smart Classroom Equipment & Installation; \$23,000 Instructional Equipment
- \$277,000 - eSports Renovation
  - \$130,000 Renovation; \$34,000 Furnishings; \$113,000 IT & Smart Classroom Equipment & Installation
- \$256,000 - F Building Reconfiguration
  - \$225,000 Reconfiguration; \$5,000 Furnishings; \$26,000 IT & Smart Classroom Equipment & Installation

# PRELIMINARY DRAFT

## Statement of Net Position (Continued)

- \$208,000 - Center for Health Sciences (CHS) Renovations
  - \$121,000 Renovations; \$55,000 Furnishings; \$32,000 IT & Smart Classroom Equipment & Installation \$181,000 - General Maintenance Capital Projects and Small Remodeling Projects
- \$180,000 - Auto Shop Roof Replacement
- \$112,000 - Cafeteria/E101-E102 Updates
- \$100,000 - Boiler Pump Plant Replacement

### Facilities Related Projects, Regional Campuses:

- \$371,000 - Antigo Data Recovery Site Improvements
  - \$335,000 Improvements; \$10,000 Furnishings; \$26,000 IT Equipment & Installation
- \$305,000 - Electrical Power Distribution Program (EPDP) Building Improvements
  - \$275,000 Improvements; \$30,000 IT & Smart Classroom Equipment & Installation

### Additional Major Capital Purchases:

- \$3,704,000 - Information Technology-related Infrastructure, Equipment, and Consulting
- \$1,900,000 - Instructional-related Equipment
- \$807,000 - Equipment for multiple areas, funded by various grants
- \$553,000 - High Definition (HD) Videoconferencing and Smart Classroom Equipment and Installation
- \$212,000 - General Furnishings

## Construction in Progress, totaling approximately \$1,656,000, included the following at fiscal year-end.

### Facilities Related Projects, Wausau Campus:

- Academic Excellence Renovation
- C Parking Lot Improvements
- C Building Roof Replacement
- Campus Drive Berm
- CHS ARC Renovation
- CHS HVAC Improvements
- Foundation/Grants Renovation
- Sidewalk Replacement Project

### Facilities Related Projects, Regional Campuses:

- Commercial Driver's License (CDL) Parking Lot Resurface
- Diesel Parking Lot Improvements
- Farm Greenhouse
- Gas Utility/EPDP Site Development
- Merrill Campus Parking Lot and Drive Approach
- Phillips Campus Roof Replacement
- Spencer Campus Humidifier and Furnace Replacement

### Additional Major Capital Purchases:

- NetLabs for Computer Information Systems Program
- Safety Trainers for Automation Systems Technology Program
- Scanning Project for Human Resources Department
- VMWare NSX Project for Information Technology Department

Additional information on the District's capital assets can be found in financial statement note 4.

# PRELIMINARY DRAFT

## Statement of Net Position (Continued)

At the end of the 2020 fiscal year, the District had total general obligation debt outstanding of \$47,505,000. NTC's 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 District. The current debt adequately replaces and expands the equipment and facility needs of the District. Additional information on the District's longterm debt can be found in financial statement note 5.

### 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 April 2020. 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 College is poised to continue to obtain the resources to adequately finance normal enrollment over the next decade.

### Economic Factors

Wisconsin's seasonally adjusted unemployment rate for August 2020 was 6.2 percent. Two of the ten counties in the NTC District are experiencing unemployment rates above the state rate. In addition, Menominee County is experiencing the highest rate in the state at 18.9 percent.

NTC's challenge moving forward is to allocate existing resources to mitigate the skilled worker shortage during a worldwide pandemic, with an emphasis on health and safety in an increasingly virtual learning environment.



## **Financial Statements**

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# PRELIMINARY DRAFT

## Northcentral Technical College District

### Statements of Net Position

June 30, 2020 and 2019

<i>Assets and Deferred Outflows of Resources</i>	2020	Restated 2019
Current assets:		
Cash and cash equivalents	\$ 39,479,314	\$ 39,281,903
Property taxes receivable	6,052,232	5,946,393
Accounts and other receivables - Net	2,294,088	2,751,988
Inventories	187,793	293,145
Prepaid expenses	107,615	138,840
<b>Total current assets</b>	<b>48,121,042</b>	<b>48,412,269</b>
Noncurrent assets:		
Restricted - Net pension asset	5,519,445	
Capital assets not being depreciated	2,784,509	2,213,759
Capital assets being depreciated	127,583,754	119,892,156
Less - Accumulated depreciation	(71,941,784)	(65,972,042)
<b>Total noncurrent assets</b>	<b>63,945,924</b>	<b>56,133,873</b>
<b>Total assets</b>	<b>112,066,966</b>	<b>104,546,142</b>
Deferred outflows of resources:		
Related to OPEB - District OPEB plan	847,853	782,974
Related to pensions	11,836,277	15,856,164
<b>Total deferred outflows of resources</b>	<b>12,684,130</b>	<b>16,639,138</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 124,751,096</b>	<b>\$ 121,185,280</b>
<b><i>Liabilities, Deferred Inflows of Resources, and Net Position</i></b>		
Current liabilities:		
Accounts payable	\$ 1,344,107	\$ 1,541,888
Accrued liabilities:		
Payroll, payroll taxes, and insurance	1,248,516	1,088,873
Interest	367,199	353,630
Unearned revenue	460,437	536,714
<b>Total current liabilities</b>	<b>3,420,259</b>	<b>3,521,105</b>
Noncurrent liabilities:		
Due within one year	11,767,138	11,404,836
Due in more than one year	37,510,351	39,084,910
Total OPEB liability - District OPEB plan	5,045,493	5,196,105
Net pension liability		6,216,897
<b>Total noncurrent liabilities</b>	<b>54,322,982</b>	<b>61,902,748</b>
<b>Total liabilities</b>	<b>57,743,241</b>	<b>65,423,853</b>
Deferred inflows of resources:		
Related to OPEB - District OPEB plan	381,903	471,618
Related to pensions	16,554,377	8,566,264
<b>Total deferred inflows of resources</b>	<b>16,936,280</b>	<b>9,037,882</b>
Net position:		
Net investment in capital assets	23,839,782	21,759,852
Restricted:		
Pension benefit	5,519,445	
Debt service	8,396,806	9,422,746
Unrestricted	12,315,542	15,540,947
<b>Total net position</b>	<b>50,071,575</b>	<b>46,723,545</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	<b>\$ 124,751,096</b>	<b>\$ 121,185,280</b>

See accompanying notes to financial statements.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Statements of Revenues, Expenses, and Changes in Net Position

Years Ended June 30, 2020 and 2019

	2020	Restated 2019
Operating revenues:		
Student program fees, net of scholarship allowances of \$3,935,753 and \$4,089,326, respectively	\$ 5,205,781	\$ 4,856,036
Student material fees, net of scholarship allowances of \$179,650 and \$190,521, respectively	341,682	356,349
Other student fees, net of scholarship allowances of \$329,966 and \$343,845, respectively	861,289	858,693
Federal grants	6,709,180	7,286,073
State grants	4,301,214	3,936,707
Business and industry contract revenues	4,423,369	3,685,269
School district contract revenues	794,688	721,485
Auxiliary enterprise revenues	2,025,971	2,238,015
Miscellaneous	1,168,745	1,267,747
<b>Total operating revenues</b>	<b>25,831,919</b>	<b>25,206,374</b>
Operating expenses:		
Instruction	31,091,502	32,330,976
Instructional resources	1,272,272	2,107,388
Student services	4,398,553	4,532,906
General institutional	10,624,143	11,518,850
Physical plant	3,960,895	4,537,471
Auxiliary enterprise services	2,034,632	2,271,546
Depreciation	8,834,949	9,046,710
Student aid	2,651,659	2,179,836
<b>Total operating expenses</b>	<b>64,868,605</b>	<b>68,525,683</b>
<b>Operating loss</b>	<b>(39,036,686)</b>	<b>(43,319,309)</b>
Nonoperating revenues (expenses):		
Property taxes	21,889,541	20,865,483
State operating appropriations	19,750,509	18,998,416
CARES Act funding	1,335,000	
Gain (loss) on disposal of capital assets	(118,185)	8,105
Investment income	380,271	567,569
Interest expense	(852,420)	(1,003,886)
<b>Net nonoperating revenues</b>	<b>42,384,716</b>	<b>39,435,687</b>
Change in net position	3,348,030	(3,883,622)
Net position at beginning of year - Restated	46,723,545	50,607,167
<b>Net position at end of year</b>	<b>\$ 50,071,575</b>	<b>\$ 46,723,545</b>

See accompanying notes to financial statements.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Statements of Cash Flows

Years Ended June 30, 2020 and 2019

	2020	Restated 2019
Increase (decrease) in cash and cash equivalents:		
Cash flows from operating activities:		
Tuition and fees received	\$ 6,243,975	\$ 6,106,102
Federal and state grants received	11,434,625	11,137,939
Business, industry, and school district contract revenues received	5,349,294	4,455,462
Payments to employees	(30,017,904)	(29,631,781)
Payments to suppliers	(25,336,506)	(28,528,611)
Auxiliary enterprise revenues received	2,016,901	2,192,735
Other receipts	1,168,745	1,267,747
Net cash used in operating activities	(29,140,870)	(33,000,407)
Cash flows for noncapital financing activities:		
Local property taxes received	21,783,702	20,565,183
CARES Act funding	1,335,000	
State appropriations received	19,750,509	18,998,416
Net cash provided by noncapital financing activities	42,869,211	39,563,599
Cash flows from capital and related financing activities:		
Purchases of capital assets	(11,858,219)	(8,932,881)
Proceeds from sale of capital assets		49,000
Proceeds from issuance of capital debt	10,419,325	12,001,439
Debt issuance costs paid	(33,209)	(42,561)
Principal paid on capital debt	(11,395,000)	(8,820,000)
Interest paid on capital debt	(1,044,098)	(951,122)
Net cash used in capital and related financing activities	(13,911,201)	(6,696,125)
Cash flows from investing activities - Investment income received	380,271	567,571
Net increase in cash and cash equivalents	197,411	434,638
Cash and cash equivalents at beginning of year	39,281,903	38,847,265
Cash and cash equivalents at end of year	\$ 39,479,314	\$ 39,281,903

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Statements of Cash Flows (Continued)

Years Ended June 30, 2020 and 2019

	2020	Restated 2019
Reconciliation of operating loss to net cash used in operating activities:		
Operating loss	\$ (39,036,686)	\$ (43,319,309)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation	8,834,949	9,046,710
Changes in operating assets and liabilities:		
Accounts and other receivables	457,900	(59,107)
Inventories	105,352	82,955
Prepaid items	31,226	(67,798)
Accounts payable	414,696	(1,051,286)
Accrued expenses	161,519	(12,778)
Unearned revenue	(76,278)	12,718
Net pension changes (including deferred outflows and inflows)	271,658	2,427,505
Postemployment benefit changes (including deferred outflows and inflows)	(305,206)	(60,017)
<b>Net cash used in operating activities</b>	<b>\$ (29,140,870)</b>	<b>\$ (33,000,407)</b>
Noncash investing, capital, and financing activities:		
Purchase of capital assets in accounts payable	\$ 470,067	\$ 1,082,545

See accompanying notes to the financial statements.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Statement of Fiduciary Net Position

June 30, 2020

	Custodial Funds	
	2020	Restated 2019
<b>Assets</b>		
Cash	\$ 1,194,264	\$ 377,473
Receivables	114,234	3,401
<b>TOTAL ASSETS</b>	<b>\$ 1,308,498</b>	<b>380,874</b>
<b>Liabilities and Net Position</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 343,268	7,562
Other liabilities	84,556	41,833
Total liabilities	427,824	49,395
<b>Net Position:</b>		
Restricted for Individuals and organizations	880,674	331,479
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 1,308,498</b>	<b>\$ 380,874</b>

See accompanying notes to financial statements.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Statement of Changes in Fiduciary Net Position

June 30, 2020

	Custodial Funds	
	2020	Restated 2019
<b>Additions:</b>		
Student fees collected	\$ 535,227	\$ 541,109
Purchasing consortium fees	4,666,174	
Miscellaneous fees	144,541	177,886
<b>Total additions</b>	<b>5,345,942</b>	<b>718,995</b>
<b>Deductions:</b>		
Student activities	492,685	677,622
Purchasing consortium expenses	4,262,525	
Public service disbursements	41,537	55,291
<b>Total deductions</b>	<b>4,796,747</b>	<b>732,913</b>
<b>Change in net position</b>	<b>549,195</b>	<b>(13,918)</b>
<b>Net position at beginning of year - Restated</b>	<b>331,479</b>	<b>345,397</b>
<b>Net position at end of year</b>	<b>\$ 880,674</b>	<b>\$ 331,479</b>

See accompanying notes to financial statements.

## Northcentral Technical College District

### Notes to Financial Statements

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#### 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.

- 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

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#### 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") and the NTC Property Foundation, Inc. (the "Property Foundation") are separate legal entities, with separate governing bodies and budgets. The District is not financially accountable for or fiscally dependent on the Foundation or the Property Foundation; therefore their financial statements are not included in this report.

##### New Accounting Pronouncement

Management adopted new accounting guidance GASB Statement No. 84, *Fiduciary Activities*, that establishes standards of accounting and financial reporting for fiduciary activities. The implementation of this guidance had an effect on the beginning net position for the fiduciary funds and business-type funds as well as the beginning fund balance of the special revenue (non-aidable) fund.

##### 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.

## Northcentral Technical College District

### Notes to Financial Statements

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#### **Note 1: Summary of Significant Accounting Policies** (Continued)

##### **Use of Estimates**

The preparation of the accompanying financial statements in conformity 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.

##### **Cash, Cash Equivalents, 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 value, except for the local government investment pool, which is reported at amortized cost. 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.

## Northcentral Technical College District

### Notes to Financial Statements

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#### Note 1: Summary of Significant Accounting Policies (Continued)

##### Inventories and Prepaid Expenses

Inventories of resale 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 as there are no material amounts on hand at year-end. Prepaid expenses represent payments made by the District for which benefits extend beyond June 30.

##### Capital Assets

Capital assets are recorded 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 acquisition 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. There were no impairment losses recorded in the years ended June 30, 2020 and 2019.

##### 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

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#### **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 - Employees hired after July 1, 2012, or later are not eligible for sick leave payout upon retirement. Facilities support staff with 15 years of service with a hire date prior to July 1, 2012, that retire at age 60 receive 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.

Wisconsin Retirement System (WRS) Pension - For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the 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.

Postemployment Benefits Other Than Pension Benefits - For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense, information about the fiduciary net position of the District OPEB plan, and additions to/deductions from District fiduciary net position have been determined on the same basis as they are reported by the District. For this purpose, the District recognizes benefit payments when due and payable in accordance with the benefit term. Investments are reported at fair value.

##### **Restricted Assets**

Restricted assets are cash, cash equivalents, investments, and the net pension asset whose use is limited by legal requirements such as a bond indenture or investment in an irrevocable trust.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

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#### Note 1: Summary of Significant Accounting Policies (Continued)

##### 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. Unspent portions of capital-related debt proceeds are not included in this category. 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. Unrestricted net position consists of the remaining amounts that do not meet the definition of the two preceding categories.

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.

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, 2020 and 2019, the District levied at the following mill rate:

	2020	2019
Operating purposes	\$ 0.63192	\$ 0.63237
Debt service requirements	0.63817	0.63005
Totals	\$ 1.27009	\$ 1.26242

## Northcentral Technical College District

### Notes to Financial Statements

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#### **Note 1: Summary of Significant Accounting Policies** (Continued)

##### **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 unearned 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.

##### **Scholarship Allowances and Student Financial Aid**

Financial aid to students is reported in the basic financial statements under the alternative method, as prescribed by the National Association of College and University Business Officers (NACUBO). 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, which reduce revenue. 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. Scholarship allowances represent the portion of aid provided to the student in the form of reduced tuition. Under the alternative method, these amounts are computed on a total District basis by allocating the cash payments to students, excluding payments for services, on the ratio of all aid to the aid not considered to be third party aid.

##### **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.

## Northcentral Technical College District

### Notes to Financial Statements

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#### **Note 1: Summary of Significant Accounting Policies** (Continued)

##### **Classification of Revenues and Expenses** (Continued)

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 debt and losses on the disposal of capital assets.

##### **Deferred Outflows/Inflows of Resources**

In addition to assets, the statements 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 (asset). The District also reports deferred outflows of resources related to its other postemployment benefit (OPEB) plan including the District's contributions to OPEB subsequent to the measurement date of the total OPEB liability.

In addition to liabilities, the statements 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. The District also reports deferred inflows of resources related to OPEB for changes in assumptions or other inputs.

##### **Subsequent Events**

Subsequent events have been evaluated through November 24, 2020, which is the date the financial statements were available to be issued.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

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#### Note 2: Cash and Investments

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

	2020	2019
Cash on deposit with financial institutions	\$ 20,511,290	\$ 13,247,866
Wisconsin Local Government Investment Pool	20,153,154	26,402,373
Cash on hand	9,134	9,137
Cash and cash equivalents with financial institutions carrying amount	40,673,578	\$ 39,659,376
Less - Cash and cash equivalents held by fiduciary funds	(1,194,264)	(377,473)
<b>Total cash and cash equivalents</b>	<b>\$ 39,479,314</b>	<b>\$ 39,281,903</b>

#### 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, 2020, \$19,753,856 of the District's bank balance of \$20,658,818 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.

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, 2020 and 2019, the District had no investments in any one issuer (excluding U.S. Treasury securities, money market funds, and the external investment pool) that represent 5% or more of the total District investments.



# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

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#### Note 2: Cash and Investments (Continued)

##### Investments (Continued)

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:

	2020	2019
Federal and state grants	\$ 940,480	\$ 1,364,711
Student tuition and fees	1,991,167	1,887,193
Business and industry contracts	80,687	194,229
Bookstore sales	143,994	134,925
Health claim stop-loss	9,957	77,419
Other	191,113	141,845
Allowance for uncollectible amounts	(1,063,310)	(1,048,334)
Totals	\$ 2,294,088	\$ 2,751,988

# PRELIMINARY DRAFT

## 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:

	2020			
	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 1,128,946	\$ 0	\$ 0	\$ 1,128,946
Construction in progress	1,084,813	5,515,244	4,944,494	1,655,563
Total capital assets not being depreciated	2,213,759	5,515,244	4,944,494	2,784,509
Capital assets being depreciated:				
Site improvements	11,562,136	311,315	571,847	11,301,604
Buildings and building improvements	66,202,267	3,731,878		69,934,145
Furniture and equipment	41,054,609	6,410,709	1,117,313	46,348,005
Computer software	1,073,144		1,073,144	
Total capital assets being depreciated	119,892,156	10,453,902	2,762,304	127,583,754
Less accumulated depreciation for:				
Site improvements	5,164,092	761,800	571,847	5,354,045
Buildings and building improvements	29,456,475	3,584,392		33,040,867
Furniture and equipment	30,385,645	4,381,443	1,220,216	33,546,872
Computer software	965,830	107,314	1,073,144	
Total accumulated depreciation	65,972,042	8,834,949	2,865,207	71,941,784
Net capital assets	56,133,873	\$ 7,134,197	\$ 4,841,591	58,426,479
Less outstanding debt related to capital assets, including premium	(50,464,914)			(49,250,784)
Plus capital projects funds borrowed but not spent	16,090,893			14,664,087
Net investment in capital assets	\$ 21,759,852			\$ 23,839,782

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

#### Note 4: Capital Assets (Continued)

	2019			
	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 1,112,920	\$ 16,026	\$ 0	\$ 1,128,946
Construction in progress	3,261,152	5,463,666	7,640,005	1,084,813
Total capital assets not being depreciated	4,374,072	5,479,692	7,640,005	2,213,759
Capital assets being depreciated:				
Site improvements	10,564,477	1,274,753	277,094	11,562,136
Buildings and building improvements	63,979,629	3,877,415	1,654,777	66,202,267
Furniture and equipment	40,736,055	5,961,177	5,642,623	41,054,609
Computer software	2,037,638		964,494	1,073,144
Total capital assets being depreciated	117,317,799	11,113,345	8,538,988	119,892,156
Less accumulated depreciation for:				
Site improvements	4,703,956	737,230	277,094	5,164,092
Buildings and building improvements	27,735,384	3,375,868	1,654,777	29,456,475
Furniture and equipment	31,364,839	4,622,534	5,601,728	30,385,645
Computer software	1,619,246	311,078	964,494	965,830
Total accumulated depreciation	65,423,425	9,046,710	8,498,093	65,972,042
Net capital assets	56,268,446	\$ 7,546,327	\$ 7,680,900	56,133,873
Less outstanding debt related to capital assets, including premium	(47,305,436)			(50,464,914)
Plus capital projects funds borrowed but not spent	15,159,248			16,090,893
Net investment in capital assets	\$ 24,122,258			\$ 21,759,852

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

#### Note 5: Long-Term Obligations

Long-term liability activity for the years ended June 30, 2020 and 2019, was as follows:

	Balance 7/1/2019	Additions	Reductions	Balance 6/30/2020	Amounts Due Within One Year
General obligation notes	\$ 48,900,000	\$ 10,000,000	\$ 11,395,000	\$ 47,505,000	\$ 11,755,000
Premium on general obligation notes	1,564,914	419,325	238,455	1,745,784	
Compensated absences	24,832	26,705	24,832	26,705	12,138
Totals	\$ 50,489,746	\$ 10,446,030	\$ 11,658,287	\$ 49,277,489	\$ 11,767,138

	Balance 7/1/2018	Additions	Reductions	Balance 6/30/2019	Amounts Due Within One Year
General obligation notes	\$ 46,220,000	\$ 11,500,000	\$ 8,820,000	\$ 48,900,000	\$ 11,395,000
Premium on general obligation notes	1,085,436	501,439	21,961	1,564,914	
Compensated absences	26,114	24,832	26,114	24,832	9,836
Totals	\$ 47,331,550	\$ 12,026,271	\$ 8,868,075	\$ 50,489,746	\$ 11,404,836

#### 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, 2020 and 2019, is comprised of the following individual issues:

	2020	2019
June 11, 2013 general obligation promissory note (1)	\$ 4,405,000	\$ 5,765,000
June 2, 2014 general obligation promissory note (2)		2,075,000
June 15, 2015 general obligation promissory note (3)	1,865,000	3,730,000
May 2, 2016 general obligation promissory note (4)	6,025,000	6,915,000
June 15, 2016 general obligation promissory note (5)	860,000	990,000
June 30, 2016 general obligation promissory note (6)	780,000	920,000
June 1, 2017 general obligation promissory note (7)	6,425,000	7,240,000
June 1, 2018 general obligation promissory note (8)	8,845,000	9,765,000
May 28, 2019 general obligation promissory note (9)	8,300,000	11,500,000
June 25, 2020 general obligation promissory note (10)	10,000,000	
Total general obligation debt	\$ 47,505,000	\$ 48,900,000

## Northcentral Technical College District

### Notes to Financial Statements

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#### Note 5: Long-Term Obligations (Continued)

##### General Obligation Debt (Continued)

(1) 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.

(2) 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.

(3) 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.

(4) 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.

(5) 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.

(6) 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.

(7) Promissory note issued by FTN Financial Capital Markets, 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.

(8) Promissory note issued by Citigroup Global Markets, Inc., for the construction of building additions on the Merrill Campus, remodeling and improvement projects, building and site maintenance and repair, equipment acquisition, installation and related costs, with interest at 3% to 4%. Principal due annually on March 1, beginning with March 1, 2019, with final maturity March 1, 2028.

(9) Promissory note issued by Hutchinson, Shockey, Erley & Co. for the construction of building additions on the Wausau Campus, remodeling and improvement projects, building and site maintenance and repair, site improvements, equipment acquisition, installation and related costs, with interest at 0.5% to 5.0%. Principal due annually on March 1, beginning with March 1, 2020, with final maturity March 1, 2029.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

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#### Note 5: Long-Term Obligations (Continued)

##### General Obligation Debt (Continued)

(10) Promissory note issued by KeyBanc Capital Markets, for the construction of new building space on the Wausau Campus, remodeling and improvement projects, building and site maintenance and repair, site improvements, equipment acquisition, installation and related costs, with interest at 2.0% to 3.0%. Principal due annually on March 1, beginning with March 1, 2021, with final maturity March 1, 2030.

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, 2020, was \$916,414,490 and the District's outstanding general obligation debt of \$47,505,000, net of resources available of \$8,396,806 to pay principal, was \$39,108,194. The 5% limit for the year ended June 30, 2019, was \$873,772,557 and the District's outstanding general obligation debt of \$48,900,000, net of resources available of \$9,422,746 to pay principal, was \$39,477,254.

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 \$366,565,796 and \$349,509,023 at June 30, 2020 and 2019, respectively. The District had no outstanding bonded indebtedness as of June 30, 2020 and 2019.

Aggregate cash flow requirements for the retirement of long-term principal and interest on general obligation debt as of June 30, 2020, follows:

<b>Year Ended June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Totals</b>
2021	\$ 11,755,000	\$ 1,153,330	\$ 12,908,330
2022	5,885,000	967,412	6,852,412
2023	6,100,000	823,656	6,923,656
2024	4,685,000	673,650	5,358,650
2025	4,860,000	526,200	5,386,200
2026-2027	14,220,000	786,100	15,006,100
<b>Total general obligation debt</b>	<b>\$ 47,505,000</b>	<b>\$ 4,930,348</b>	<b>\$ 52,435,348</b>

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

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#### Note 6: Leases, as Lessee

The District leases one building and the agreement expires in fiscal year 2020 and it is classified as an operating lease.

Future minimum payments, by year and in the aggregate, under the noncancelable operating lease consisted of the following:

2021	\$	184,119
2022		184,564
2023		184,564
2024		163,556
2025		163,556
Total minimum lease payments		\$ 880,359

Rental expense for all operating leases for the years ended June 30, 2020 and 2019, were \$157,239 and \$199,219, 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 issued a standalone WRS Financial Report, which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements..>

**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 and 62 for elected officials and executive service retirement plan participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

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#### 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 annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

**Postretirement 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
2010	(1.3)%	22.0 %
2011	(1.2)%	11.0 %
2013	(7.0)%	(7.0)%
2013	(9.6)%	9.0 %
2014	4.7 %	25.0 %
2015	2.9 %	2.0 %
2016	0.5 %	(5.0)%
2017	2.0 %	4.0 %
2018	2.4 %	17.0 %
2019	0.0 %	(10.0)%

**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, 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.



# PRELIMINARY DRAFT

## 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 \$1,750,271 in contributions from the employer.

The District only has employees in the general category which had the following contribution rates as of June 30, 2020 and 2019:

Employee Category	2020		2019	
	Employee	Employer	Employee	Employer
General (including teachers, executives, and elected officials)	6.75 %	6.75 %	6.55 %	6.55 %

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** - At June 30, 2020 and 2019, the District reported a liability (asset) of \$(5,519,445) and \$6,216,897, respectively, for its proportionate share of the net pension liability (asset). The net pension liability (asset) 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 liability (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 (asset) was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2019 and 2018, the District's proportion was 0.17117445% and 0.17474551%, which was a decrease of 0.00357106% and a decrease of 0.00197593% from its proportion measured in the respective prior year.

For the years ended June 30, 2020 and 2019, the District recognized pension expense of \$2,071,047 and \$4,189,700.

At June 30, 2020 and 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2020		2019	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 10,477,169	\$ 5,243,122	\$ 4,842,021	\$ 8,558,953
Net differences between projected and actual earnings on pension plan investments		11,283,709	9,079,353	
Changes in assumptions	430,111		1,047,941	
Changes in proportion and differences between employer contributions and proportionate share of contributions	12,527	27,546	19,497	7,311
Employer contributions subsequent to the measurement date	916,470		867,352	
<b>Totals</b>	<b>\$ 11,836,277</b>	<b>\$ 16,554,377</b>	<b>\$ 15,856,164</b>	<b>\$ 8,566,264</b>

# PRELIMINARY DRAFT

## 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) - \$916,470 reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year Ended June 30:</b>	<b>Increase (Decrease) in Pension Expense</b>
2021	\$ (1,669,245)
2022	(1,247,962)
2023	189,999
2024	(2,907,362)

**Actuarial Assumptions** - The total pension liability in the actuarial valuations used for the years ended June 30, 2020 and 2019, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<b>2020</b>	<b>2019</b>
Actuarial Valuation Date	December 31, 2018	December 31, 2017
Measurement Date of Net Pension Liability (Asset)	December 31, 2019	December 31, 2018
Actuarial Cost Method	Entry Age	Entry Age
Asset Valuation Method	Fair Value	Fair Value
Long-Term Expected Rate of Return	7.0 %	7.0 %
Discount Rate	7.0 %	7.0 %
Salary Increases:		
Inflation	3.0 %	3.0 %
Seniority/Merit	0.1 % - 5.6 %	0.1 % - 5.6 %
Mortality	Wisconsin 2018 Mortality Table	Wisconsin 2018 Mortality Table
Postretirement Adjustments*	1.9 %	1.9 %

\* No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.

Actuarial assumptions for the 2018 valuation was based on an experience study conducted in 2019 that covered a three-year period from January 1, 2015 to December 31, 2017, and the 2017 valuation was based upon an experience study conducted in 2016 using experience from 2012-2014. The total pension liability (asset) for December 31, 2019 and 2018, is based upon a rollforward of the liability calculated from the December 31, 2018 and 2017, actuarial valuations.

# PRELIMINARY DRAFT

## 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 geometric real rates of return for each major asset class are summarized in the following table:

<b>Asset Allocation Targets and Expected Returns</b>	<b>As of December 31, 2019</b>		
	<b>Asset Allocation %</b>	<b>Long-Term Expected Nominal Rate of Return %</b>	<b>Long-Term Expected Real Rate of Return %</b>
<u>Core Fund</u>			
Global equities	49.0 %	8.0 %	5.1 %
Fixed income	24.5 %	4.9 %	2.1 %
Inflation sensitive assets	15.5 %	4.0 %	1.2 %
Real estate	9.0 %	6.3 %	3.5 %
Private equity/debt	8.0 %	10.6 %	7.6 %
Multi-asset	4.0 %	6.9 %	4.0 %
<b>Total core fund</b>	<b>110.0 %</b>	<b>7.5 %</b>	<b>4.6 %</b>
<u>Variable Fund</u>			
U.S. equities	70.0 %	7.5 %	4.6 %
International equities	30.0 %	8.2 %	5.3 %
<b>Total variable fund</b>	<b>100.0 %</b>	<b>7.8 %</b>	<b>4.9 %</b>

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

*Asset allocations are managed within established ranges; target percentages may differ from actual monthly allocations.*

# PRELIMINARY DRAFT

## 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	As of December 31, 2018		
	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
<u>Core Fund</u>			
Global equities	49.0 %	8.1 %	5.5 %
Fixed income	24.5 %	4.0 %	1.5 %
Inflation sensitive assets	15.5 %	3.8 %	1.3 %
Real estate	9.0 %	6.5 %	3.9 %
Private equity/debt	8.0 %	9.4 %	6.7 %
Multi-asset	4.0 %	6.7 %	4.1 %
Total core fund	110.0 %	7.3 %	4.7 %
<u>Variable Fund</u>			
U.S. equities	70.0 %	7.6 %	5.0 %
International equities	30.0 %	8.5 %	5.9 %
Total variable fund	100.0 %	8.0 %	5.4 %

*New England Pension Consultants Long-Term US CPI (Inflation) Forecast: 2.5%*

*Asset allocations are managed within established ranges, target percentages may differ from actual monthly allocations.*

Single Discount Rate: A single discount rate of 7.00% was used to measure the total pension liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.75%. (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2019. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% 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 municipal bond 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

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#### 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:

	2020		2019	
	Discount Rate	Net Pension Liability (Asset)	Discount Rate	Net Pension Liability (Asset)
1% decrease to the rate	6.0%	\$ 14,213,559	6.0%	\$ 24,706,601
Current discount rate	7.0%	(5,519,445)	7.0%	6,216,897
1% increase to the rate	8.0%	(20,272,136)	8.0%	(7,531,631)

**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 <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

**Payables to the Pension Plan** - At June 30, 2020 and 2019, the District reported a payable of \$346,107 and \$302,342 for the outstanding amount of contributions to the pension plan, respectively.

#### Note 8: Other Postemployment Benefits

**Plan Description** - The District administers a single-employer defined benefit healthcare 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

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#### 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%.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

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#### 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.

For eligible retiring full-time employees hired prior to July 1, 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.

**Employees Covered by the Benefit Terms** - At June 30, 2019, the measurement date, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	24
Inactive employees entitled to, but not receiving, benefit payments	195
Active employees	406
<hr/>	
Total	625

**Total OPEB Liability** - The District's total OPEB liability at June 30, 2020 was \$5,045,493, was measured as of June 30, 2019, and was determined by an update to the actuarial valuation. The District's total OPEB liability at June 30, 2019, was \$5,196,105, was measured as of June 30, 2018, and was determined by an actuarial valuation at that date.

**Actuarial Assumptions** - The total OPEB liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions and other inputs:

Actuarial cost method	Entry Age Normal
Discount rate	3.50 %
Healthcare cost trend rate	1.7% in year 1, followed by 7.0% decreasing by 0.50% per year down to 6.50%, then by 0.10% per year down to 5.0%, and level thereafter

The total OPEB liability in the June 30, 2018, actuarial valuation was determined using the following actuarial assumptions and other inputs:

Actuarial cost method	Entry Age Normal
Discount rate	3.75 %
Healthcare cost trend rate	1.7% in year 1, followed by 7.0% decreasing by 0.50% per year down to 6.50%, then by 0.10% per year down to 5.0%, and level thereafter

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

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#### Note 8: Other Postemployment Benefits (Continued)

##### Actuarial Assumptions (Continued)

The discount rate for the actuarial valuation is based on the Bond Buyer Go 20-Year AA Bond Index published by the Federal Reserve as of the week of the measurement date. For the June 30, 2019, actuarial valuation mortality rates are based upon the Wisconsin Retirement System (WRS) 2018 Mortality Table. The mortality table and other significant assumptions are based on the WRS's actuarial experience study from 2015-2017.

**Changes in Total OPEB Liability** - OPEB liability activity for the years ended June 30, 2020 and 2019, were as follows:

Balance at July 1, 2018	\$	5,811,197
Service cost		175,183
Interest		192,089
Changes of assumptions or other input		(161,310)
Benefit payments		(821,054)
<hr/>		
Balance at July 1, 2019		5,196,105
Service cost		165,679
Interest		190,022
Changes of benefit terms		(454,191)
Differences between expected and actual experience		151,099
Changes of assumptions or other input		220,178
Benefit payments		(423,399)
<hr/>		
Balance at June 30, 2020	\$	5,045,493

**Sensitivity of the District's Total OPEB Liability to Changes in the Discount Rate** - The following presents the District's total 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:

	2020		2019	
	Discount Rate	Total OPEB Liability	Discount Rate	Total OPEB Liability
1% decrease to the rate	2.50 %	\$5,481,139	2.75 %	\$5,888,523
Current discount rate	3.50 %	\$5,045,493	3.75 %	\$5,196,105
1% increase to the rate	4.50 %	\$4,666,852	4.75 %	\$4,618,074



# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

#### Note 8: Other Postemployment Benefits (Continued)

**Sensitivity of the District's Total OPEB Liability to Changes in the Healthcare Cost Trend Rate** - The following presents the District's total OPEB liability calculated using the healthcare cost trend rate of 7.5% decreasing to 5.0%, as well as what the District's total OPEB liability would be if it were calculated using the healthcare cost trend rate that is 1-percentage-point lower (6.5% in year 1, then 5.5% decreasing to 4.0%) or 1-percentage-point higher (8.5% in year 1, then 7.5% decreasing to 6.0%) than the current rate:

	2020		2019	
	Healthcare Cost Trend Rate	Total OPEB Liability	Healthcare Cost Trend Rate	Total OPEB Liability
1% decrease to the rate	6.5% decreasing by 0.50% to 5.50%, then by 0.10% per year down to 4.0%	\$4,837,822	0.7% in year 1, then 6.0% decreasing to 4.0%	\$4,909,682
Current discount rate	7.5% decreasing by 0.50% to 6.50%, then by 0.10% per year down to 5.0%	\$5,045,493	1.7% in year 1, then 7.0% decreasing to 5.0%	\$5,196,105
1% increase to the rate	8.5% decreasing by 0.50% to 7.50%, then by 0.10% per year down to 6.0%	\$5,286,454	2.7% in year 1, then 8.0% decreasing to 6.0%	\$5,535,243

**OPEB Expense and Deferred Outflow of Resources** - For the years ended June 30, 2020 and 2019, the District recognized OPEB expense of \$305,206 and \$517,949, respectively. At June 30, 2020 and 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2020		2019	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 178,441	\$ 0	\$ 81,397	\$ 0
Changes in assumptions or other inputs	373,766	381,903	278,178	471,618
Employer contributions subsequent to the measurement date	295,646		423,399	
<b>Totals</b>	<b>\$ 847,853</b>	<b>\$ 381,903</b>	<b>\$ 782,974</b>	<b>\$ 471,618</b>

## Northcentral Technical College District

### Notes to Financial Statements

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#### Note 8: Other Postemployment Benefits (Continued)

\$295,646 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 total OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in pension expense as follows:

Year Ended June 30	Net Increase (Decrease) in OPEB Expense
2021	\$ 88,930
2022	88,930
2023	88,925
2024	(73,435)
2025	(23,046)

#### Note 9: Risk Management

##### Districts Mutual Insurance Company (DMI)

In July 2004, all 16 WTCS technical colleges created the Districts Mutual Insurance Company (DMI). DMI 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 \$500,000,000 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.

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 2020 and 2019. For the years ended June 30, 2020 and 2019, the District paid premiums of \$313,168 and \$379,000, 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.

## Northcentral Technical College District

### Notes to Financial Statements

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#### Note 9: Risk Management (Continued)

##### 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 the commercial insurance marketplace for its participating members:

Crime - \$750,000 coverage for employee dishonesty, forgery, computer fraud, and funds transfer fraud; \$750,000 coverage for theft, robbery, burglary, disappearance and destruction of money and securities; \$25,000 coverage for investigation expenses; \$100,000 coverage for impersonation fraud with a \$25,000 deductible; and \$10,000 deductible for employee dishonesty, forgery, and fraud.

The Trust financial statements can be obtained through Lakeshore Technical College District, 1290 North Avenue, Cleveland, WI 53015.

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 year 2020.

##### Public Risk Entity Pool

As of January 1, 2019, the District joined the Wisconsin Technical College Employee Benefits Consortium (WTCEBC). WTCEBC is a public entity risk pool that the District participates in to provide health insurance coverage to its employees. The main purpose of WTCEBC is to jointly self-insure certain risks up to an agreed upon retention limit and to obtain excess catastrophic coverage and aggregate stop-loss reinsurance over the selected retention limit. The District pays WTCEBC a monthly premium based on the number of participants and the type of coverage that has been elected. Individual claims below \$100,000 are self-funded by the District. Any individual claim exceeding \$100,000, but less than \$250,000 is shared in a pooled layer among all of the colleges participating in the consortium. Individual claims exceeding \$250,000 and aggregate claims exceeding \$1,000,000 are subject to reinsurance. Each college maintains an individual reserve with WTCEBC. In the event a college were to leave the consortium, their reserve would be used to pay their remaining claims, and the balance would be refunded to the college.

WTCEBC operations are governed by a Board of Directors. The Board of Directors is comprised of one representative from each of the member colleges that participate in the consortium. The Consortium uses a third party to administer its operations, including all of the accounting functions.

For the year ended June 30, 2020, the District paid a total premium of \$5,845,276.

Audited financial statements for WTCEBC can be obtained by contacting the District.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

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#### 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, 2020. The construction projects in progress are the CDL Parking Lot Resurface, Parking Lot Improvements-Wausau Lot C and Diesel Lot, Wausau C Building Roof Replacement, VMWare NSX Project, EPDP Site Development, as well as some smaller remodeling projects. Also, orders were placed for instructional equipment needed for the start of the fall semester. These orders were initially placed prior to June 30, 2020, due to delivery and installation lead time requirements.

Future commitments include leasing equipment, the Wausau Storage Building Construction, 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:

<b>Project</b>	<b>Spent Through 6/30/2020</b>	<b>Remaining Commitment</b>
CDL Parking Lot Resurface	\$ 290,886	\$ 10,000
Parking Lot Improvements, Wausau C Lot	40,600	517,044
Parking Lot Improvements, Diesel	25,590	341,698
Wausau C Building Roof Replacement	280,635	67,355
Gas Utility - Road/Service EPDP Site Development	292,175	2,275
Wausau Storage Buidling Construction		249,260
Freightliner		100,820
Conventional Chassis M2 106		88,622
Conventional Chassis M2 106		100,622
Diagnostic X-Ray		113,000
Dental Operatory Chairst		95,360

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

The District has a non-cancelable telecommunication service agreement for network services. Payments are monthly and the final contract's term will end in January 2021. Total expenses for the year ended June 30, 2020, were \$63,185. As of June 30, 2020, the District was committed to make future payments of \$48,650.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

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#### 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:

	2020		2019	
	Total WISPALS	NTC's Share	Total WISPALS	NTC's Share
Total assets	\$ 301,222	\$ 27,384	\$ 70,646	\$ 6,422
Total liabilities	19,750	1,795	31,090	2,826
Ending fund balance	281,472	25,588	39,556	3,596
Total revenues	856,886	77,899	600,301	54,573
Total expenses	614,970	55,906	595,709	54,155

#### 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:

	2020	2019
Salaries and wages	\$ 30,060,038	\$ 29,471,324
Employee benefits	9,484,933	12,817,733
Travel, memberships, and subscriptions	809,953	943,643
Supplies and minor equipment	3,958,431	4,279,968
Postage, printing, and advertising	816,998	719,167
Repairs and maintenance	632,270	769,279
Contracted services	5,764,848	6,484,552
Rentals	275,365	301,878
Insurance	463,010	446,419
Utilities	915,912	934,869
Depreciation	8,834,949	9,046,710
Other	209,620	141,757
Student aid	2,642,278	2,168,384
Total operating expenses	\$ 64,868,605	\$ 68,525,683

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

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#### **Note 14: Restatement**

The District implemented GASB Statement No. 84. As a result beginning net position of the financial statements and custodial funds were restated.

## **Required Supplementary Information**

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Schedule of Changes in Total Other Postemployment Benefit (OPEB) Liability and Related Ratios -

#### District OPEB Plan

Last Ten Fiscal Years (When Available)\*

	2020	2019	2018	2017	2016
Measurement date	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
<b>Total OPEB Liability</b>					
Service cost	\$ 165,679	\$ 175,183	\$ 151,134	\$ 124,538	\$ 124,538
Interest	190,022	192,089	189,566	234,496	244,389
Changes of benefit terms	(454,191)				
Differences between expected and actual experience	151,099		113,957		
Changes of assumptions or other input	220,178	(161,310)	(466,694)	486,813	
Benefit payments	(423,399)	(821,054)	(840,132)	(746,871)	(518,596)
Net change in total OPEB liability	(150,612)	(615,092)	(852,169)	98,976	(149,669)
Total OPEB liability at beginning	5,196,105	5,811,197	6,663,366	6,564,390	6,714,059
Total OPEB liability at end	\$ 5,045,493	\$ 5,196,105	\$ 5,811,197	\$ 6,663,366	\$ 6,564,390
District's covered-employee payroll	\$24,289,304	\$24,481,301	\$24,481,301	\$16,353,932	\$16,353,932
Total OPEB liability as a percentage of covered-employee payroll	20.77 %	21.22 %	23.74 %	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 as the District first implemented GASB No. 75 in fiscal year 2016.

#### Notes to Schedule

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

*Changes of assumptions:* There were no changes of assumptions.

See Independent Auditor's Report.



# PRELIMINARY DRAFT

## Northcentral Technical College District

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

Last Ten Fiscal Years (When Available)\*

	2020	2019	2018	2017	2016	2015
<b>Schedule of the Employer's Proportionate Share of the Net Pension Liability (Asset)</b>						
Measurement date	12/31/2019	12/31/2018	12/31/2017	12/31/2016	12/31/2015	12/31/2014
District's proportion of the net pension liability (asset)	0.17117445 %	0.17474551 %	0.17767368 %	0.17964961 %	0.18088260 %	0.18071590 %
District's proportionate share of the net pension liability (asset)	\$ (5,519,445)	\$ 6,216,897	\$ (5,275,342)	\$ 1,480,742	\$ 2,939,307	(4,438,877)
District's covered payroll during the measurement period	26,721,696	26,334,880	26,060,478	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 payroll	(20.66)%	23.61 %	(20.24)%	5.76 %	11.50 %	(17.50)%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.96 %	96.45 %	102.93 %	99.12 %	98.20 %	102.74 %
<b>Schedule of Employer Contributions</b>						
Contractually required contribution for the fiscal period	\$ 1,799,388	\$ 1,762,195	\$ 1,751,085	\$ 1,743,835	\$ 1,720,607	\$ 1,765,923
Contributions in relation to the contractually required contribution	(1,799,388)	(1,762,195)	(1,751,085)	(1,743,835)	(1,720,607)	(1,765,923)
Contribution deficiency	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
District's covered payroll for the fiscal period	\$ 27,057,005	\$ 26,597,880	\$ 25,942,119	\$ 26,024,846	\$ 25,678,283	\$ 25,588,765
Contributions as a percentage of covered payroll	6.65 %	6.63 %	6.75 %	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.

\*These schedules are intended to present information for the last 10 years. Additional information will be presented as it becomes available.

See Independent Auditor's Report.

## **Supplementary Information**

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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.

# PRELIMINARY DRAFT

## 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, 2020

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
<b>Revenues:</b>						
Local government	\$ 9,159,743	\$ 9,560,884	\$ 9,560,884	\$ 0	\$ 9,560,884	\$ 0
State revenues	19,029,908	19,819,942	19,819,942		19,819,942	
Federal revenues		8,075	8,075		8,075	
Statutory program fees	9,432,200	8,899,300	8,899,300		8,899,300	
Material fees	540,895	492,008	492,008		492,008	
Other student fees	482,738	514,611	514,611		514,611	
Institutional revenues	438,000	505,885	505,885		505,885	
<b>Total revenues</b>	<b>39,083,484</b>	<b>39,800,705</b>	<b>39,800,705</b>		<b>39,800,705</b>	
<b>Expenditures:</b>						
Instruction	23,213,940	22,000,227	22,000,227		22,000,227	
Instructional resources	1,464,398	937,026	937,026		937,026	
Student services	2,351,506	2,416,874	2,416,874		2,416,874	
General institutional	8,403,736	8,415,394	8,415,394		8,415,394	
Physical plant	3,899,904	3,590,382	3,590,382		3,590,382	
<b>Total expenditures</b>	<b>39,333,484</b>	<b>37,359,903</b>	<b>37,359,903</b>		<b>37,359,903</b>	
Excess (deficiency) of revenues over expenditures	(250,000)	2,440,802	2,440,802		2,440,802	
<b>Other financing sources (uses):</b>						
Transfers in		47,149	47,149		47,149	
Transfers out		(800,000)	(800,000)		(800,000)	
<b>Total other financing uses</b>		<b>(752,851)</b>	<b>(752,851)</b>		<b>(752,851)</b>	
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	<u>\$ (250,000)</u>	<u>\$ 1,687,951</u>	1,687,951		1,687,951	<u>\$ 0</u>
Fund balance at beginning of year			14,539,297		14,539,297	
<b>Fund balance at end of year</b>			<u>\$ 16,227,248</u>	<u>\$ 0</u>	<u>\$ 16,227,248</u>	
<b>Fund balance:</b>						
Reserved for prepaid items			\$ 159,572			
Unreserved fund balance:						
Designated for postemployment benefits			5,045,493			
Designated for state aid fluctuations			924,192			
Designated for subsequent years			2,500,000			
Designated for operations			7,597,991			
<b>Total fund balance</b>			<u>\$ 16,227,248</u>			

See Independent Auditor's Report.  
See accompanying notes to budgetary comparison schedules.

# PRELIMINARY DRAFT

## 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, 2020

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
<b>Revenues:</b>						
Local government	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 0	\$ 1,100,000	\$ 0
State revenues	2,893,998	2,651,390	2,651,390		2,651,390	
Federal revenues	1,337,288	1,715,184	1,715,184		1,715,184	
Statutory program fees	275,752	215,618	215,618		215,618	
Material fees	47,021	27,625	27,625		27,625	
Other student fees	513,333	431,062	431,062		431,062	
Institutional revenues	3,874,500	5,559,190	5,559,190		5,559,190	
<b>Total revenues</b>	<b>10,041,892</b>	<b>11,700,069</b>	<b>11,700,069</b>		<b>11,700,069</b>	
<b>Expenditures:</b>						
Instruction	7,854,732	9,359,762	9,359,762		9,359,762	
Instructional resources	98,652	72,194	72,194		72,194	
Student services	1,411,626	1,524,845	1,524,845		1,524,845	
General institutional	683,609	603,045	603,045		603,045	
Physical plant	63,375	110,414	110,414		110,414	
<b>Total expenditures</b>	<b>10,111,994</b>	<b>11,670,260</b>	<b>11,670,260</b>		<b>11,670,260</b>	
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(70,102)</b>	<b>29,809</b>	<b>29,809</b>		<b>29,809</b>	
<b>Other financing sources (uses):</b>						
Transfers in		400,000	400,000		400,000	
Transfers out	(18,600)	(29,517)	(29,517)		(29,517)	
<b>Total other financing sources (uses)</b>	<b>(18,600)</b>	<b>370,483</b>	<b>370,483</b>		<b>370,483</b>	
<b>Excess (deficiency) of revenues and other financing sources (uses) over expenditures</b>	<b>\$ (88,702)</b>	<b>\$ 400,292</b>	<b>400,292</b>		<b>400,292</b>	<b>\$ 0</b>
<b>Fund balance at beginning of year</b>			<b>2,637,858</b>		<b>2,637,858</b>	
<b>Fund balance at end of year</b>			<b>\$ 3,038,150</b>	<b>\$ 0</b>	<b>\$ 3,038,150</b>	
<b>Fund balance:</b>						
Designated for subsequent year			\$ 400,000			
Designated for operations			2,638,150			
<b>Total fund balance</b>			<b>\$ 3,038,150</b>			

See Independent Auditor's Report.

See accompanying notes to budgetary comparison schedules.

# PRELIMINARY DRAFT

## 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, 2020

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
Revenues:						
Local government	\$ 200,000	\$ 166,715	\$ 166,715	\$ 0	\$ 166,715	\$ 0
State revenues	1,299,000	1,230,181	1,230,181		1,230,181	
Federal revenues	9,602,052	10,817,313	10,817,313		10,817,313	
Other student fees	787,800	245,582	245,582		245,582	
Institutional revenues	232,300	58,497	58,497		58,497	
<b>Total revenues</b>	<b>12,121,152</b>	<b>12,518,288</b>	<b>12,518,288</b>		<b>12,518,288</b>	
Expenditures:						
Student services	11,992,493	12,517,186	12,517,186		12,517,186	
Public service	50,000					
<b>Total expenditures</b>	<b>12,042,493</b>	<b>12,517,186</b>	<b>12,517,186</b>		<b>12,517,186</b>	
Excess of revenues over expenditures	78,659	1,102	1,102		1,102	
Other financing sources - Transfers in	18,600					
Excess of revenues and other financing sources over expenditures	<u>\$ 97,259</u>	<u>\$ 1,102</u>	1,102		1,102	<u>\$ 0</u>
Fund balance at beginning of year, as restated			9,011		9,011	
<b>Fund balance at end of year</b>			<u>\$ 10,113</u>	<u>\$ 0</u>	<u>\$ 10,113</u>	

See Independent Auditor's Report.

See accompanying notes to budgetary comparison schedules.

# PRELIMINARY DRAFT

## 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, 2020

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
<b>Revenues:</b>						
State revenues	\$ 350,149	\$ 362,209	\$ 362,209	\$ 0	\$ 362,209	\$ 0
Federal revenues		413,096	413,096		413,096	
Institutional revenues	249,242	570,859	570,859		570,859	
<b>Total revenues</b>	<b>599,391</b>	<b>1,346,164</b>	<b>1,346,164</b>		<b>1,346,164</b>	
<b>Expenditures:</b>						
<b>Capital outlay:</b>						
Instruction	2,340,089	2,326,679	2,326,679		2,326,679	
Instructional resources	1,407,003	980,446	980,446		980,446	
General institutional	4,867,917	4,529,270	4,529,270		4,529,270	
Physical plant	4,711,614	5,336,575	5,336,575		5,336,575	
<b>Total expenditures</b>	<b>13,326,623</b>	<b>13,172,970</b>	<b>13,172,970</b>		<b>13,172,970</b>	
<b>Deficiency of revenues over expenditures</b>	<b>(12,727,232)</b>	<b>(11,826,806)</b>	<b>(11,826,806)</b>		<b>(11,826,806)</b>	
<b>Other financing sources:</b>						
Transfers in		400,000	400,000		400,000	
Issuance of long-term debt	11,500,000	10,000,000	10,000,000		10,000,000	
<b>Total other financing sources</b>	<b>11,500,000</b>	<b>10,400,000</b>	<b>10,400,000</b>		<b>10,400,000</b>	
<b>Deficiency of revenues and other financing sources over expenditures</b>	<b>\$ (1,227,232)</b>	<b>\$ (1,426,806)</b>	<b>(1,426,806)</b>		<b>(1,426,806)</b>	<b>\$ 0</b>
<b>Fund balance at beginning of year</b>			<b>16,090,893</b>		<b>16,090,893</b>	
<b>Fund balance at end of year</b>			<b>\$ 14,664,087</b>	<b>\$ 0</b>	<b>\$ 14,664,087</b>	
<b>Fund balance - Reserved for capital projects</b>			<b>\$ 14,664,087</b>			

See Independent Auditor's Report.

See accompanying notes to budgetary comparison schedules.

# PRELIMINARY DRAFT

## 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, 2020

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
Revenues:						
Local revenues	\$ 10,555,619	\$ 13,009,883	\$ 13,009,883	\$ 0	\$ 13,009,883	\$ 0
Institutional revenues	51,000	68,584	68,584		68,584	
Total revenues	10,606,619	13,078,467	13,078,467		13,078,467	
Expenditures - Physical plant	12,728,590	12,559,516	12,559,516		12,559,516	
Excess (deficiency) of revenues over expenditures	(2,121,971)	518,951	518,951		518,951	
Other financing sources - Premium on long-term debt	369,000	419,325	419,325		419,325	
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ (1,752,971)</u>	<u>\$ 938,276</u>	938,276		938,276	<u>\$ 0</u>
Fund balance at beginning of year			3,945,931		3,945,931	
Fund balance at end of year			<u>\$ 4,884,207</u>	<u>\$ 0</u>	<u>\$ 4,884,207</u>	
Fund balance - Reserved for debt service			<u>\$ 4,884,207</u>			

See Independent Auditor's Report.

See accompanying notes to budgetary comparison schedules.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual (Non-GAAP Budgetary Basis) - Enterprise Fund

Year Ended June 30, 2020

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
Operating revenues:						
Local	\$ 0	\$ 56,704	\$ 56,704	\$ 0	\$ 56,704	\$ 0
Institutional	2,179,000	2,041,306	2,041,306		2,041,306	
Total operating revenues	2,179,000	2,098,010	2,098,010		2,098,010	
Operating expenses - Auxiliary services	2,215,000	2,128,384	2,128,384		2,128,384	
Operating income	(36,000)	(30,374)	(30,374)		(30,374)	
Operating transfers:						
Transfers out		(17,632)	(17,632)		(17,632)	
Total operating transfers		(17,632)	(17,632)		(17,632)	
Change in net position	<u>\$ (36,000)</u>	<u>\$ (48,006)</u>	(48,006)		(48,006)	<u>\$ 0</u>
Net position at beginning of year			465,958		465,958	
Net position at end of year			<u>\$ 417,952</u>	<u>\$ 0</u>	<u>\$ 417,952</u>	
Net position - Unrestricted			<u>\$ 417,952</u>			

See Independent Auditor's Report.

See accompanying notes to budgetary comparison schedules.



# PRELIMINARY DRAFT

## Northcentral Technical College District

### Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual (Non-GAAP Budgetary Basis) - Internal Service Fund

Year Ended June 30, 2020

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
Operating revenues - Institutional	\$ 6,931,718	\$ 6,602,029	\$ 6,602,029	\$ 0	\$ 6,602,029	\$ 0
Operating expenses - Auxiliary services	6,937,718	6,352,342	6,352,342		6,352,342	
Operating income (loss)	(6,000)	249,687	249,687		249,687	
Change in net position	<u>\$ (6,000)</u>	<u>\$ 249,687</u>	249,687		249,687	<u>\$ 0</u>
Net position at beginning of year			<u>1,357,047</u>		<u>1,357,047</u>	
Net position at end of year			<u>\$ 1,606,734</u>	<u>\$ 0</u>	<u>\$ 1,606,734</u>	
Net position - Unrestricted			<u>\$ 1,606,734</u>			

See Independent Auditor's Report.

See accompanying notes to budgetary comparison schedules.

## Northcentral Technical College District

### Notes to Budgetary Comparison Schedules

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#### 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.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Budgetary Comparison Schedules

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#### 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	\$	39,800,705
Special Revenue Aidable Fund		11,700,069
Special Revenue Non-Aidable Fund		12,518,288
Capital Projects Fund		1,346,164
Debt Service Fund		13,078,467
Enterprise Fund		2,098,010
Internal Service Fund		6,602,029

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87,143,732

Adjustments:

Interfund charges from internal service and fiduciary funds are eliminated for GAAP reporting		(6,456,437)
Interfund charges for rent are eliminated for GAAP reporting		(156,867)
Student aid in the form of loans is included in expenditures for budgetary purposes but offset revenues for GAAP reporting		(4,921,488)
Scholarship allowances are included in expenditures for budgetary purposes but offset revenues for GAAP reporting		(4,445,369)
Summer tuition recognized on the cash basis is adjusted to accrual basis for GAAP reporting		28,315
Property taxes levied for debt service payments in the subsequent fiscal year are deferred for budgetary purposes		(2,004,646)

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Reconciled revenues \$ 69,187,240

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

Operating revenues	\$	25,831,919
Property taxes		21,889,541
State operating appropriations		19,750,509
CARES Act funding		1,335,000
Investment income		380,271

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Total \$ 69,187,240

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# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Budgetary Comparison Schedules

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#### 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	\$	37,359,903
Special Revenue Aidable Fund		11,670,260
Special Revenue Non-Aidable Fund		12,517,186
Capital Projects Fund		13,172,970
Debt Service Fund		12,559,516
Enterprise Fund		2,128,384
Internal Service Fund		6,352,342

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95,760,561

Adjustments:

Interfund charges from internal service funds are eliminated for GAAP reporting		(6,456,437)
Interfund charges for rent are eliminated for GAAP reporting		(156,867)
Student aid in the form of loans are included in expenditures for budgetary purposes but offset revenues for GAAP reporting		(4,921,488)
Scholarship allowances are included in expenditures for budgetary purposes but offset revenues for GAAP reporting		(4,445,369)
Cash basis expenditures adjusted to accrual basis for GAAP reporting:		
Summer school instructional wages		2,976
Postemployment benefits		(305,206)
Pension-related benefits		271,659
Compensated absences		1,874
The acquisition of capital assets, excluding donations, is reported as an expenditure for budgetary purposes		(11,245,740)
Repayment of principal on long-term debt is a budgetary expenditure		(11,395,000)
Bond premium is amortized for GAAP purposes		(224,887)
Depreciation and loss on capital asset disposals recorded for GAAP purposes		8,953,134

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Expenses on a GAAP basis \$ 65,839,210

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

Operating expenses	\$	64,868,605
Loss on disposal of capital assets		118,185
Interest expense		852,420

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Total \$ 65,839,210

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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.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

Administering Agency Pass-Through Agency Award Description	Federal Catalog Number	Pass-Through Agency Number	Grant Period	Program or Award Amount	Grantor Expenditures	Local Share	Passed Through to Sub- Recipients
<b>U.S. Department of Agriculture</b>							
<b>Pass-Through Program</b>							
<b>University of Minnesota</b>							
Regionally Specific & Collaborative Educational							
Approaches to Promote Sustainable Soil Health Practices	10.215	H007179327	9/25/18-10/31/21	\$ 200,000	\$ 41,403	\$ 0	\$ 36,747
<b>U.S. Department of Interior</b>							
<b>Bureau of Indian Affairs</b>							
<b>Direct Program</b>							
Indian Education - Higher Education Grant Program	15.114		7/1/19-6/30/20		50,731		
<b>U.S. Department of Labor</b>							
<b>Pass-Through Programs</b>							
<b>Wisconsin Technical College System</b>							
Direct Training Aid	17.268	15-855-155-110	7/1/19-6/30/20	7,200	7,200		
Direct Training Aid	17.268	15-857-155-110	7/1/19-6/30/20	11,700	11,700		
<b>Total U.S. Department of Labor</b>					<b>18,900</b>		
<b>National Science Foundation</b>							
<b>Direct Program</b>							
Education and Human Resources							
Making & Mentoring: Integrating Computational Thinking	47.076		8/1/17-7/31/20	1,091,222	367,832		221,362
Mentor Connect	47.076		1/1/20-1/31/20	2,400	2,400		
<b>Total National Science Foundation</b>					<b>370,232</b>		<b>221,362</b>
<b>U.S. Department of Education</b>							
<b>Direct Programs</b>							
<b>Student Financial Aid Cluster</b>							
Federal Supplemental Education Opportunity Grants	84.007	P007A194527	7/1/19-6/30/20	121,235	144,336		
<b>Federal Direct Student Loan Program</b>							
Subsidized Stafford	84.268	P268K192670	7/1/18-6/30/19		(1,220)		
Subsidized Stafford	84.268	P268K202670	7/1/19-6/30/20		2,969,183		
Subsidized Stafford	84.268	P268K212670	7/1/20-6/30/21		50,331		
Unsubsidized Stafford	84.268	P268K192670	7/1/18-6/30/19		(20)		
Unsubsidized Stafford	84.268	P268K202670	7/1/19-6/30/20		1,842,476		
Unsubsidized Stafford	84.268	P268K212670	7/1/20-6/30/21		24,197		
PLUS	84.268	P268K202670	7/1/19-6/30/20		24,541		
<b>Total CFDA 84.268</b>					<b>4,909,488</b>		
<b>Federal Work Study Program</b>							
Federal Work Study Program	84.033	P033A194527	7/1/19-6/30/20		120,790		
<b>Federal Pell Grant Program</b>							
Pell Grant Administrative Allowance	84.063	P063Q192670	7/1/19-6/30/20		8,075		
Federal Pell Grant Program	84.063	P063P182670	7/1/18-6/30/19		1,523		
Federal Pell Grant Program	84.063	P063P192670	7/1/19-6/30/20		4,613,491		
Federal Pell Grant Program	84.063	P063P202670	7/1/20-6/30/21		271,540		
<b>Total CFDA 84.063</b>					<b>4,894,629</b>		
<b>Total Student Financial Assistance Cluster</b>					<b>10,069,243</b>		

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Administering Agency Pass-Through Agency Award Description	Federal Catalog Number	Pass-Through Agency Number	Grant Period	Program or Award Amount	Grantor Expenditures	Local Share	Passed Through to Sub- Recipients
<b>U.S. Department of Education (Continued)</b>							
<b>Direct Programs (Continued)</b>							
<b>Education Emergency Relief Funds</b>							
COVID-19 CARES ACT - Higher Education Emergency Relief Fund - Student Support	84.425E	P425E201151	4/23/20-4/22/21	\$ 741,189	\$ 698,491	\$ 0	\$ 0
COVID-19 CARES ACT - Higher Education Emergency Relief Fund - College Support	84.425F	P425F200788	5/6/20-5/5/21	741,188	636,509		
<b>Adult Education - Basic Grants to States</b>							
<b>Pass-Through Programs</b>							
<b>Wisconsin Technical College System</b>							
NTC District Consortium for Comprehensive Services (IELCE)	84.002	15-510-146-160	7/1/19-6/30/20	\$ 8,662	\$ 8,662		
NTC District Consortium for Comprehensive Services	84.002	15-511-146-120	7/1/19-6/30/20	285,593	282,592	111,965	
NTC District ELL Services/IELCE Program	84.002	15-520-146-160	7/1/19-6/30/20	85,000	85,000	28,333	
Services to At-Risk Populations - Incarcerated Individuals	84.002	15-531-146-110	7/1/19-6/30/20	70,496	70,496	23,498	
Services to At-Risk Populations - CBOs	84.002	15-541-146-170	7/1/19-6/30/20	14,504	14,504	4,835	
<b>Total CFDA 84.002</b>					<b>461,254</b>	<b>168,631</b>	
<b>Vocational Education - Basic Grants</b>							
<b>Pass-Through Programs</b>							
<b>Wisconsin Technical College System</b>							
Achieving Student Success for At-Risk Students	84.048	15-102-150-230	7/1/19-6/30/20	378,133	378,133	347,415	
Increasing Nontraditional Occupations Enrollment and Completion	84.048	15-104-150-260	7/1/19-6/30/20	25,209	25,200		
Career Prep	84.048	15-107-150-210	7/1/19-6/30/20	40,856	37,331		
Strengthening Programs	84.048	15-108-150-250	7/1/19-6/30/20	100,835	100,835		
Capacity Building for Equity & Inclusion	84.048	15-109-150-220	7/1/19-6/30/20	26,802	25,960		
<b>Total CFDA 84.048</b>					<b>567,459</b>	<b>347,415</b>	
<b>Pass-Through Programs</b>							
<b>Wisconsin Department of Public Instruction</b>							
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	N/A	7/1/19-6/30/20		2,225		
<b>Total U.S. Department of Education</b>					<b>12,435,181</b>	<b>516,046</b>	
<b>U.S. Department of Health and Human Services</b>							
<b>Pass-Through Program</b>							
<b>Wisconsin Department of Health Services</b>							
Medical Assistance Program							
WisCaregiver Career Program	93.778	435600-G18-0680TECHCOL-00	3/1/18-2/28/20		15,752		
<b>U.S. Department of Homeland Security</b>							
<b>Pass-Through Programs</b>							
<b>Wisconsin Technical College System</b>							
Assistance to Firefighters Grant	97.044	15-847-153-110	7/1/19-8/3/20	24,650	21,469	3,221	
<b>TOTAL FEDERAL AWARDS</b>					<b>\$ 12,953,668</b>	<b>\$ 519,267</b>	<b>\$ 258,109</b>

See Independent Auditor's Report.

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Schedule of Expenditures of State Awards

Year Ended June 30, 2020

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	Passed Through to Sub- Recipients
<b>Wisconsin Higher Education Aids Board</b>							
<b>Direct Programs</b>							
Wisconsin Higher Education Grants	235.102	N/A	7/1/19-6/30/20	\$ 0	\$ 1,070,802	\$ 0	\$ 0
Remission of Fees for Veterans and Dependents	235.105	N/A	7/1/19-6/30/20		69,433		
Minority Undergraduate Retention Grant	235.107	N/A	7/1/19-6/30/20		2,060		
Wisconsin Covenant Grant	235.108	N/A	7/1/19-6/30/20		4,000		
Academic Excellence Scholarship	235.109	N/A	7/1/19-6/30/20		6,187	6,188	
Hearing and Visually Handicapped Student Grant	235.112	N/A	7/1/19-6/30/20		2,093		
Talent Incentive Program	235.114	N/A	7/1/19-6/30/20		25,100		
Nursing Student Loan	235.117	N/A	7/1/19-6/30/20		12,000		
Technical Excellence Scholarship	235.119	N/A	7/1/19-6/30/20		52,316	52,309	
Wisconsin Foundation Covenant Grant	235.131	N/A	7/1/19-6/30/20		6,250		
Indian Student Assistance Grant	235.132	N/A	7/1/19-6/30/20		8,800		
<b>Total Wisconsin Higher Education Aids Board</b>					<b>1,259,041</b>	<b>58,497</b>	
<b>Wisconsin Technical College System</b>							
<b>Direct Programs</b>							
Emergency Assistance Grants	292.104	15-850-104-110	7/1/19-6/30/20	13,927	13,927		
<b>State Aids for Wisconsin Technical College System</b>							
General State Aids	292.105	N/A	7/1/19-6/30/20		4,748,600		
Outcomes Based Aid	292.105	N/A	7/1/19-6/30/20		1,982,503		
General State Aid Adjustment - Prior Year	292.105	N/A	7/1/19-6/30/20		(485,800)		
<b>Total 292.105</b>					<b>6,245,303</b>		
<b>Wisconsin Technical College System</b>							
<b>Direct Programs</b>							
Next Generation Workforce & Leadership Consortium	292.124	15-882-124-179	7/1/18-8/31/19	200,000	2,884		
Developing Markets - Cosmetology	292.124	15-828-124-140	7/1/19-6/30/20	200,000	200,000		
Consortium: Career Pathways for Educational Attainment	292.124	15-820-124-120	7/1/19-8/30/20	449,998	418,466	139,489	
Promoting Academic & Student Success with							
Supplemental Support & Services	292.124	15-824-124-160	7/1/19-9/30/20	225,000	217,667	73,504	
Adult Career Pathways	292.124	15-833-124-120	7/1/19-9/30/20	197,304	194,228	64,796	
Professional Development for Faculty & Staff	292.124	15-849-124-150	7/1/19-6/30/20	57,539	55,148	27,574	
Building a Safer Workplace Consortium	292.124	15-884-124-179	7/1/18-8/31/19	185,088	11,900		
Building Technical Talent & Leadership Skills Consortium	292.124	15-885-124-179	7/1/18-11/30/19	186,372	8,894		
Student Success Center Leadership	292.124	15-836-124-190	7/1/19-6/30/20	20,000	20,000		
Machinist Tool & Die Apprentice-Related Instruction							
Program	292.124	15-858-124-110	7/1/19-6/30/20	3,600	3,600		
Core Industry: Meeting Critical Transportation Workforce							
Shortage	292.124	15-864-124-139	7/1/18-6/30/20	362,905	178,460		
Consortium: Aligning Electromechanical & Industrial							
Mechanical Career Pathways	292.124	15-865-124-139	7/1/18-6/30/19	415,138	263,577		120,234
Consortium: Truck Driving	292.124	15-867-124-180	8/30/19-8/29/20	75,233	48,407		39,343
Continuous Improvement Consortium	292.124	15-883-124-179	7/1/18-8/31/19	200,000	3,991		
High Growth Companies Seeking Essential Skills for							
Business Professionals	292.124	15-881-124-170	7/1/19-11/30/20	171,039	152,003		
Continuous Improvement Consortium	292.124	15-883-124-170	7/1/19-11/30/20	200,000	121,449		
Building Safer Workplaces Consortium	292.124	15-884-124-170	7/1/19-11/30/20	200,000	106,177		
Building Technical Talent & Leadership Skills Consortium	292.124	15-885-124-170	7/1/19-11/30/20	66,676	23,651		
Core Industry - Medical Assistant	292.124	15-838-124-130	7/1/19-6/30/21	535,961	252,877		106,672
Core Industry - Wood Science	292.124	15-843-124-130	7/1/19-6/30/21	494,091	341,849		
<b>Pass-Through Programs</b>							
<b>Chippewa Valley Technical College</b>							
AMN-NW Gold Collar Careers	292.124	01-987-124-189	7/1/18-9/30/19	10,466	9,140		
AMN-NW Gold Collar Careers	292.124	01-087-124-190	10/1/19-9/30/20	9,180	463		
IT Apprenticeship Systemwide Project	292.124	01-998-124-189	2/18/19-2/17/20	700	700		
<b>Total 292.124</b>					<b>2,635,531</b>	<b>305,363</b>	<b>266,249</b>
Fire Certification Training	292.137	N/A	7/1/19-6/30/20		28,388		
HazMat Training	292.138	N/A	7/1/19-6/30/20		2,567		
Wisconsin Apprenticeship Forward	292.138	15-856-138-310	7/1/19-6/30/20	9,900	9,900		
<b>Total 292.138</b>					<b>12,467</b>		
Property Tax Relief Aid	292.162	N/A	7/1/19-6/30/20		13,229,408		
<b>Total Wisconsin Technical College System</b>					<b>22,165,024</b>	<b>305,363</b>	<b>266,249</b>

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Schedule of Expenditures of State Awards (Continued)

Year Ended June 30, 2020

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	Passed Through to Sub- Recipients
<b>Wisconsin Department of Military Affairs</b>							
<b>Direct</b>							
Division of Emergency Management Emergency Police Services Program	465.312	2018-MFF-02 11189	10/1/18-11/30/19	\$ 10,711	\$ (160)	\$ 0	\$ 0
<b>Department of Workforce Development</b>							
<b>Direct Programs</b>							
Local Youth Apprenticeship	445.107	3706	7/1/19-6/30/20	240,300	238,825	120,150	
Wisconsin Fast Forward NTC District HS Certifications	445.107	EFF181HS10004	6/18/18-6/30/20	96,545	60,303		
Wisconsin Fast Forward Increasing Instructor Capacity to Teach Dual Enrollment	445.107	EFF181DE10011	6/7/18-8/31/21	200,000	72,600		
<b>Total Department of Workforce Development</b>					<b>371,728</b>	<b>120,150</b>	
<b>Wisconsin Department of Transportation</b>							
<b>Direct Programs</b>							
Motorcycle Safety - Basic Rider	20.395(4)(aq)	N/A	1/1/20-6/30/20		23,196		
Motorcycle Safety - Basic Rider 2 Course	20.395(4)(aq)	N/A	1/1/20-6/30/20		50		
<b>Total Wisconsin Department of Transportation</b>					<b>23,246</b>		
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>					<b>\$ 23,818,879</b>	<b>\$ 484,010</b>	<b>\$ 266,249</b>

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

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#### **Note 1: Basis of Presentation**

The accompanying schedules of expenditures of federal and state awards (the "Schedules") include the federal and state award activity of the District under programs of the federal and state government for the year ended June 30, 2020. 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 of Wisconsin 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.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Schedules of Expenditures of Federal and State Awards

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#### Note 4: Reconciliation

Federal:

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

Operating revenues - Federal grants	\$ 6,709,180
CARES Act funding	1,335,000

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Total Federal revenues per statement of revenues, expenses, and changes in net position 8,044,180

Adjustments:

Federal Direct Loan Program (CFDA #84.268)	4,909,488
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Federal revenues per schedule of expenditures of federal awards \$ 12,953,668

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State:

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

Operating revenues - State grants	\$ 4,301,214
Non-operating revenues - State operating appropriations	19,750,509

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Total State revenues per statement of revenues, expenses, and changes in net position 24,051,723

Adjustment - Nursing Student Loan (State ID# 235.117)	12,000
Adjustment - Payments in Lieu of Taxes	(31,194)
Adjustment - State Aid-Personal Property Tax	(101,636)
Adjustment - Aid in Lieu of Computer Taxes	(112,014)

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State revenues per schedule of expenditures of state awards \$ 23,818,879

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**STATISTICAL  
SECTION**

# PRELIMINARY DRAFT

## 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.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Net Position by Component

Last Ten Fiscal Years  
(accrual basis of accounting)

	2020	Restated 2019	Restated 2018	2017	2016	2015	2014	2013	2012	2011
Net investment in capital assets	\$23,839,782	\$21,759,852	\$24,122,258	\$24,480,899	\$28,497,678	\$29,039,852	\$29,746,802	\$28,929,853	\$26,198,655	\$23,869,432
Restricted for debt service	8,396,806	9,422,746	8,317,949	9,388,527	11,063,982	10,121,109	9,264,121	9,022,841	8,833,890	7,992,407
Restricted for pension benefit	5,519,445					4,402,643				
Unrestricted	12,315,542	15,540,947	18,166,960	17,801,658	18,737,591	21,614,051	19,179,833	21,597,609	21,362,082	21,903,976
<b>Total net position</b>	<b>\$50,071,575</b>	<b>\$46,723,545</b>	<b>\$50,607,167</b>	<b>\$51,671,084</b>	<b>\$58,299,251</b>	<b>\$65,177,655</b>	<b>\$58,190,756</b>	<b>\$59,550,303</b>	<b>\$56,394,627</b>	<b>\$53,765,815</b>

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Changes in Net Position Last Ten Fiscal Years

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Operating revenues:										
Student program fees, net of scholarship allowances	\$5,205,781	\$4,856,036	\$4,702,937	\$4,684,795	\$5,083,670	\$4,485,648	\$4,774,640	\$4,560,101	\$4,449,494	\$4,763,274
Student material fees, net of scholarship allowances	341,682	356,349	346,263	331,100	398,967	347,126	358,249	347,082	323,597	326,035
Other student fees, net of scholarship allowances	861,289	858,693	727,238	346,153	390,000	340,848	162,453	28,406	53,305	391,829
Federal grants	6,709,180	7,286,073	7,627,080	9,096,043	10,358,425	11,282,402	11,727,859	12,805,849	11,239,770	12,226,139
State grants	4,301,214	3,936,707	4,656,697	4,545,926	5,336,002	4,926,646	2,753,170	2,552,875	2,084,190	2,058,255
Business and industry contract revenues	4,423,369	3,685,269	3,029,511	2,313,036	2,287,285	2,210,023	1,727,342	1,587,110	1,513,126	1,330,918
School District contract revenues	794,688	721,485	743,169	693,180	669,328	636,323	655,060	676,448	718,401	672,582
Auxiliary enterprise revenues	2,025,971	2,238,015	2,492,635	2,669,422	3,041,570	3,255,858	3,570,585	3,499,721	3,269,643	3,303,348
Miscellaneous	1,168,745	1,267,747	1,206,794	1,473,424	849,434	1,192,697	1,315,374	1,186,501	1,849,936	1,384,920
<b>Total operating revenues</b>	<b>25,831,919</b>	<b>25,206,374</b>	<b>25,532,324</b>	<b>26,153,079</b>	<b>28,414,681</b>	<b>28,677,571</b>	<b>27,044,732</b>	<b>27,244,093</b>	<b>25,501,462</b>	<b>26,457,300</b>
Operating expenses:										
Instruction	31,091,502	32,330,976	31,146,729	30,969,598	31,222,473	31,142,075	30,151,286	28,663,343	29,168,448	29,240,881
Instructional resources	1,272,272	2,107,388	2,264,889	1,822,605	1,826,568	1,673,428	1,482,282	968,416	1,443,681	1,555,590
Student services	4,398,553	4,532,906	4,314,762	4,113,066	4,164,310	4,191,157	4,129,864	4,618,620	4,489,910	4,446,312
General institutional	10,624,143	11,518,850	11,426,340	12,527,972	12,217,745	10,890,678	10,027,128	8,878,857	7,896,147	7,759,836
Physical plant	3,960,895	4,537,471	4,235,123	4,409,893	4,280,141	4,767,258	4,931,756	4,553,487	4,314,570	4,275,844
Auxiliary enterprise services	2,034,632	2,271,546	2,484,925	3,027,776	3,472,975	3,389,300	3,382,427	3,217,110	2,925,590	3,295,623
Public service							45,415		36,277	
Depreciation	8,834,949	9,046,710	8,604,521	12,027,408	7,494,047	6,234,479	6,562,946	4,938,861	4,140,351	3,471,890
Student aid	2,651,659	2,179,836	1,678,198	1,606,644	2,659,220	3,003,411	3,576,225	3,344,454	3,896,221	4,986,774
<b>Total operating expenses</b>	<b>64,868,605</b>	<b>68,525,683</b>	<b>66,155,487</b>	<b>70,504,962</b>	<b>67,337,479</b>	<b>65,291,786</b>	<b>64,289,329</b>	<b>59,183,148</b>	<b>58,311,195</b>	<b>59,032,750</b>
<b>Operating loss</b>	<b>(39,036,686)</b>	<b>(43,319,309)</b>	<b>(40,623,163)</b>	<b>(44,351,883)</b>	<b>(38,922,798)</b>	<b>(36,614,215)</b>	<b>(37,244,597)</b>	<b>(31,939,055)</b>	<b>(32,809,733)</b>	<b>(32,575,450)</b>
Nonoperating revenues (expenses):										
Property taxes	21,889,541	20,865,483	20,323,698	19,742,496	19,233,396	18,457,033	31,075,521	30,099,517	30,811,262	30,427,497
State operating appropriations	19,750,509	18,998,416	19,387,371	19,254,123	18,968,541	19,177,118	5,174,400	5,320,056	4,976,632	7,090,620
CARES Act Funding	1,335,000									
Gain (loss) on disposal of capital assets	(118,185)	8,105	(2,641)	(797,071)	(16,649)				(17,048)	(6,980)
Investment income earned	380,271	567,569	290,730	126,786	88,442	75,530	124,243	80,276	136,086	112,977
Interest expense	(852,420)	(1,003,886)	(586,501)	(602,618)	(461,430)	(454,482)	(489,114)	(405,118)	(491,127)	(617,331)
Transfer of capital assets to Wausau Area Community Network						(1,593,733)				
<b>Total nonoperating revenues</b>	<b>42,384,716</b>	<b>39,435,687</b>	<b>39,412,657</b>	<b>37,723,716</b>	<b>37,812,300</b>	<b>35,661,466</b>	<b>35,885,050</b>	<b>35,094,731</b>	<b>35,415,805</b>	<b>37,006,783</b>
<b>Income (loss) before other changes in net position</b>	<b>3,348,030</b>	<b>(3,883,622)</b>	<b>(1,210,506)</b>	<b>(6,628,167)</b>	<b>(1,110,498)</b>	<b>(952,749)</b>	<b>(1,359,547)</b>	<b>3,155,676</b>	<b>2,606,072</b>	<b>4,431,333</b>
Impairment gain on tornado damage									22,740	
Other - Cumulative effect of change in accounting principle						(5,767,906)	7,939,648			
<b>Total change in net position</b>	<b>\$3,348,030</b>	<b>(\$3,883,622)</b>	<b>(\$1,210,506)</b>	<b>(\$6,628,167)</b>	<b>(\$1,110,498)</b>	<b>(\$6,720,655)</b>	<b>\$6,580,101</b>	<b>\$3,155,676</b>	<b>\$2,628,812</b>	<b>\$4,431,333</b>

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.

The District implemented GASB 84 beginning with fiscal year ended June 30, 2020, and restated fiscal year ended June 30, 2019 and June 30, 2018, as a result.

# PRELIMINARY DRAFT

## 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)
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%			
2017	11,496,159,102	2,777,853,500	591,280,500	355,701,566	155,722,836	984,609,076	626,470,410	478,985,107	17,466,782,097	14,603,138,274	1.26845
% of Total	65.82%	15.90%	3.39%	2.04%	0.89%	5.64%	3.59%	2.74%			
2018	11,610,731,222	2,809,847,770	629,983,000	357,549,318	156,258,436	965,809,726	632,767,840	358,927,483	17,521,874,795	15,062,356,238	1.26242
% of Total	66.26%	16.04%	3.60%	2.04%	0.89%	5.51%	3.61%	2.05%			
2019	11,851,124,344	2,938,298,420	631,239,400	362,318,841	155,237,926	955,464,366	633,420,310	349,076,205	17,876,179,812	15,713,207,743	1.27009
% of Total	66.30%	16.44%	3.53%	2.03%	0.87%	5.34%	3.54%	1.95%			

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.

# PRELIMINARY DRAFT

## 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									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>District Direct Rates:</b>										
Operational (1)	0.632	0.632	0.642	0.639	0.635	0.627	1.510	1.497	1.499	1.499
Debt Service	0.638	0.630	0.626	0.626	0.626	0.591	0.575	0.526	0.523	0.476
Total Direct Rate	1.270	1.262	1.268	1.265	1.261	1.218	2.085	2.023	2.022	1.975
<u>Clark County</u>										
T Beaver	20.77	20.74	20.84	21.84	22.00	21.55	21.53	20.55	20.49	20.58
T Colby	20.51	20.66	20.74	21.06	21.27	20.74	20.84	21.42	19.56	18.98
T Eaton	21.88	21.53	21.49	22.32	24.28	24.18	25.01	24.23	23.49	23.20
T Fremont	22.41	21.74	21.70	21.98	22.24	22.38	22.52	22.52	22.43	21.92
T Green Grove	19.58	18.90	19.68	20.05	19.85	20.02	19.16	19.64	19.70	19.80
T Hoard	18.65	17.55	18.95	19.45	18.78	18.62	17.23	18.45	19.20	20.33
T Loyal	20.91	20.91	20.96	22.04	22.08	21.60	21.55	20.56	20.63	20.69
T Mayville	22.03	22.33	22.48	21.96	23.33	23.37	22.39	22.78	21.60	21.00
T Sherman	20.86	20.41	20.85	21.30	20.81	20.73	20.59	20.10	19.95	19.26
T Unity	20.92	20.94	21.29	21.60	21.25	21.39	21.36	21.65	20.69	19.85
T Warner	23.64	23.48	22.92	23.83	25.73	25.75	26.46	25.64	24.93	24.56
T Weston	18.89	18.72	19.06	19.71	20.39	19.92	20.72	21.63	21.16	20.76
T York	20.20	20.08	19.97	20.90	21.03	21.04	21.37	21.58	21.47	21.21
V Curtiss	22.79	23.15	22.95	21.04	32.94	32.81	31.04	31.49	30.84	27.81
V Dorchester	24.77	24.91	25.02	25.52	25.37	25.51	25.69	26.40	24.42	24.07
V Unity	22.50	22.69	22.89	22.99	23.34	23.38	23.39	23.83	22.31	21.30
C Abbotsford	26.27	26.08	25.87	24.08	27.85	26.49	26.57	26.60	25.33	24.86
C Colby	26.87	26.88	27.14	27.38	27.38	28.13	28.60	28.43	26.63	25.23
C Loyal	28.37	28.93	29.01	30.46	30.88	29.33	29.22	27.34	28.24	27.00
<u>Langlade County</u>										
T Ackley	16.88	16.98	17.28	17.50	17.58	17.62	17.79	16.84	18.11	17.52
T Antigo	16.88	17.02	17.50	18.13	18.35	18.55	19.05	18.30	19.49	18.93
T Evergreen	19.14	20.40	20.36	21.94	20.75	19.57	20.58	20.27	20.62	20.68
T Langlade	15.91	16.09	16.55	17.01	17.16	17.34	17.81	17.12	18.39	17.92
T Neva	17.21	17.45	17.86	18.07	18.26	17.77	18.13	17.52	18.62	18.01
T Norwood	15.98	16.07	16.59	17.00	17.31	17.63	18.05	17.34	18.61	18.00
T Peck	15.29	15.39	15.86	16.05	16.34	16.65	17.04	16.33	17.52	16.96
T Polar	16.08	16.21	16.75	17.32	17.67	17.89	18.24	17.53	18.85	18.32
T Price	15.48	15.61	16.09	16.47	16.79	17.07	17.50	16.78	18.05	17.48
T Rolling	16.96	19.24	17.56	17.98	18.29	18.65	19.05	18.23	19.50	18.89
T Summit	15.53	15.62	16.19	16.47	16.65	16.93	17.37	16.67	17.94	17.29
T Upham	14.06	14.20	14.69	13.25	13.38	13.62	14.23	13.55	13.78	13.67
T Vilas	16.20	16.31	16.92	17.33	17.62	17.46	17.89	17.20	18.48	17.86
T Wolf River	18.74	19.95	19.96	21.41	20.14	19.03	20.00	19.74	20.08	20.16
V White Lake	23.65	24.82	25.21	27.51	26.00	24.92	26.06	26.15	26.54	26.92
C Antigo	24.15	24.19	25.23	25.35	25.45	25.78	26.01	25.50	26.48	25.87
<u>Lincoln County</u>										
T Birch	16.24	16.66	16.83	17.26	17.61	18.27	18.42	17.23	17.08	17.44
T Corning	17.81	18.29	18.48	18.90	19.30	19.97	20.20	18.97	19.15	19.46
T Harding	16.86	17.32	17.55	17.95	18.31	18.93	19.12	17.58	17.79	18.14
T Harrison	16.83	17.18	17.41	16.66	16.35	16.54	17.54	16.13	16.31	16.16

Legend: T-Town, V-Village, C-City



# PRELIMINARY DRAFT

## 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									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<u>Lincoln County</u> (Continued)										
T Merrill	17.41	17.87	17.94	18.37	18.73	19.37	19.51	18.32	18.54	19.01
T Pine River	18.42	18.62	18.86	19.23	19.67	20.39	20.64	19.35	19.51	19.84
T Rock Falls	16.99	17.34	17.56	17.71	17.93	18.55	18.83	17.62	17.89	18.14
T Russell	17.61	18.11	18.36	18.79	19.14	19.67	19.78	18.55	18.76	19.20
T Schley	17.56	17.17	17.38	17.79	18.16	18.82	18.98	17.75	17.98	18.34
T Scott	18.09	18.57	18.81	19.20	19.69	20.41	20.51	19.20	19.50	19.81
C Merrill	30.00	31.08	30.93	32.37	32.08	33.00	31.02	29.17	29.48	29.79
<u>Marathon County</u>										
T Bergen	15.89	16.75	16.92	16.99	17.48	18.16	19.25	18.99	19.11	18.52
T Berlin	18.82	19.15	19.49	19.90	20.21	19.98	20.69	20.66	20.79	20.45
T Bern	17.13	16.10	17.13	18.60	19.18	19.02	19.89	19.83	19.48	19.74
T Bevent	17.01	16.92	17.13	17.86	18.23	18.88	18.82	18.99	17.84	17.65
T Brighton	19.18	19.23	20.10	20.04	19.58	19.85	20.50	20.91	20.11	18.92
T Cassel	17.86	17.78	18.13	18.48	18.51	18.57	18.91	19.20	19.27	18.41
T Cleveland	17.60	17.89	17.64	18.35	17.99	18.14	19.15	18.93	18.86	18.11
T Day	17.83	19.01	19.80	19.99	19.66	20.13	20.58	20.36	20.03	19.31
T Easton	20.41	20.37	20.98	21.29	22.15	22.34	21.92	21.75	21.17	20.67
T Eau Pleine	16.62	17.39	16.61	17.13	16.88	17.17	18.12	17.83	17.77	16.95
T Elderon	16.61	15.64	15.95	16.25	17.50	17.78	17.45	17.91	17.71	16.73
T Emmet	16.87	17.35	17.61	17.83	17.98	18.34	18.68	18.58	18.69	17.93
T Frankfort	17.75	18.01	18.26	18.50	18.66	18.69	19.48	19.49	18.83	18.21
T Franzen	18.28	17.03	17.39	17.06	18.36	18.69	17.69	17.88	17.67	16.99
T Green Valley	17.35	18.27	18.52	19.03	19.14	19.57	20.74	20.48	20.46	19.74
T Guenther	19.34	19.41	19.68	19.59	20.10	20.99	21.77	21.98	21.52	20.83
T Halsey	18.21	17.04	18.15	19.90	20.53	20.42	21.28	20.07	19.72	20.15
T Hamburg	17.41	17.61	18.10	18.83	19.47	20.10	19.95	19.26	19.39	19.63
T Harrison	14.19	14.57	15.19	15.74	16.44	16.74	17.15	16.54	17.75	17.25
T Hewitt	20.40	20.84	21.16	21.57	22.21	21.95	22.55	22.59	22.66	22.20
T Holton	17.20	17.07	17.18	16.72	17.96	18.07	18.60	18.88	17.62	17.25
T Hull	17.17	17.29	17.52	17.85	18.08	18.11	18.78	19.46	18.03	17.71
T Johnson	18.10	17.50	18.29	18.85	20.10	19.76	20.39	20.32	19.26	19.90
T Knowlton	15.87	16.66	16.85	16.96	17.40	18.13	19.29	19.06	19.16	18.43
T Maine					22.11	21.83	21.98	21.93	22.13	21.95
T Marathon	18.33	18.04	18.09	18.92	18.42	18.77	18.77	19.72	19.66	18.66
T McMillan	16.35	16.68	18.09	18.14	18.44	18.55	19.48	19.61	19.11	18.76
T Mosinee	16.25	17.08	17.34	17.50	17.87	18.60	19.60	19.51	19.56	18.89
T Norrie	17.15	16.30	16.95	17.26	17.42	17.66	17.55	17.59	17.37	16.54
T Plover	18.31	17.94	18.39	18.95	20.12	20.43	20.00	20.15	20.51	19.70
T Reid	16.54	16.33	16.65	16.89	17.83	18.27	18.62	18.70	18.55	17.76
T Rib Falls	18.48	17.92	18.17	18.78	18.82	18.67	18.84	19.34	19.36	18.59
T Rib Mountain	20.44	20.76	21.13	21.25	21.75	21.29	22.18	21.99	21.95	21.65
T Rietbrock	17.94	17.14	18.16	19.33	19.89	19.73	20.56	20.39	20.14	20.20
T Ringle	16.93	17.01	17.58	17.87	18.53	18.63	19.65	19.32	18.82	18.33
T Spencer	18.84	18.88	20.10	19.77	18.82	19.22	19.82	20.11	19.89	18.18
T Stettin	19.68	20.05	20.22	20.66	20.88	20.78	21.45	21.72	21.78	21.36
T Texas	20.34	20.66	21.00	21.35	20.97	20.66	21.44	21.38	21.50	21.22
T Wausau	20.47	20.58	21.01	21.26	21.73	21.46	21.64	21.03	20.90	20.79

Legend: T-Town, V-Village, C-City

# PRELIMINARY DRAFT

## 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									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<u>Marathon County (Continued)</u>										
T Weston	18.89	19.05	19.56	18.38	19.08	19.09	19.12	18.81	18.31	17.87
T Wien	17.67	17.91	18.56	18.45	18.46	18.21	19.06	18.63	18.81	18.08
V Athens	22.90	22.05	23.21	24.27	25.08	25.13	26.17	26.30	25.63	25.68
V Birnamwood	18.44	17.63	18.06	18.43	19.73	19.86	19.37	19.83	19.56	18.77
V Brokaw		23.37	33.50	34.02	47.00	37.93	43.17	38.81	30.08	28.97
V Dorchester	21.19	20.27	20.16	20.40	23.75	22.80	23.48	22.35	20.69	21.93
V Edgar	21.86	22.16	22.89	22.68	23.02	22.89	23.37	22.72	22.85	22.32
V Elderon	17.17	16.22	16.52	16.87	18.18	18.55	18.28	18.64	18.33	17.57
V Fenwood	17.90	18.24	19.03	18.82	18.90	18.64	19.46	18.91	19.12	18.53
V Hatley	19.71	19.43	19.57	19.92	20.41	20.50	21.39	21.24	20.47	20.04
V Kronenwetter	19.58	20.08	20.49	19.84	21.69	22.07	22.86	22.60	21.95	21.12
V Maine	20.14	20.32	21.02	21.69						
V Marathon	23.50	23.19	23.14	23.92	23.75	23.98	23.94	25.00	24.55	23.53
V Rothschild	23.01	23.39	23.91	24.06	24.91	24.72	25.53	24.89	23.86	23.45
V Spencer	23.88	24.13	25.41	24.73	23.95	24.75	25.11	25.27	25.19	23.18
V Stratford	21.05	21.00	20.79	21.05	20.60	21.47	22.49	22.26	22.05	21.19
V Unity	18.57	18.75	19.04	19.21	19.70	19.90	20.84	21.40	20.14	19.29
V Weston	22.24	22.49	23.03	23.01	23.73	23.66	24.40	23.99	23.14	22.76
C Abbotsford	22.77	25.16	24.04	20.95	23.98	24.30	24.54	24.58	23.26	23.01
C Colby	23.40	23.09	23.79	24.22	24.32	24.92	26.08	25.88	24.16	23.00
C Mosinee	21.27	22.33	22.72	23.09	23.53	23.68	24.52	24.20	23.81	22.90
C Schofield	23.66	24.33	23.61	24.02	25.47	24.87	25.54	25.21	24.73	24.43
C Wausau	26.36	26.66	27.08	27.60	27.49	26.77	27.89	27.49	27.29	27.03
<u>Menominee County</u>										
T Menominee	19.82	21.23	20.25	20.46	22.86	22.48	22.71	21.63	20.61	20.49
<u>Portage County</u>										
T Alban	19.29	19.33	19.64	20.13	20.13	20.71	20.94	20.66	19.22	19.40
T New Hope	17.03	16.98	17.22	17.58	17.49	17.89	18.67	18.53	17.69	17.58
T Sharon	18.22	17.75	17.67	18.29	18.42	18.56	19.76	19.52	18.69	18.41
T Stockton	17.04	16.82	16.27	17.02	17.34	17.21	19.07	18.75	18.20	18.14
V Rosholt	23.66	23.62	21.99	23.38	23.61	24.50	24.98	22.99	21.81	21.40
<u>Price County</u>										
T Catawba	16.78	16.95	17.17	17.42	17.78	16.93	17.89	18.04	17.27	17.56
T Eisenstein	17.42	17.32	16.78	16.57	16.85	14.80	16.36	16.13	15.43	17.00
T Elk	17.30	17.42	17.74	17.82	18.89	17.47	18.33	18.63	17.69	18.01
T Emery	16.60	16.75	17.10	17.23	17.93	16.88	17.72	17.99	17.17	17.47
T Fifield	19.19	19.36	18.91	18.60	18.39	16.67	18.35	18.20	17.43	19.03
T Flambeau	17.41	17.54	17.89	17.97	18.91	17.58	18.72	18.39	17.50	17.74
T Georgetown	16.55	16.95	17.35	17.46	18.26	17.16	18.06	18.29	17.45	17.67
T Hackett	18.99	19.54	18.43	19.75	19.95	18.30	19.66	19.13	18.99	19.23
T Harmony	17.40	17.58	18.02	18.17	19.29	17.77	18.56	18.63	17.84	18.11
T Hill	19.70	20.26	19.44	20.41	19.56	18.42	19.88	19.29	19.17	19.31
T Kennan	17.47	18.08	18.51	18.57	19.31	17.84	18.77	19.04	18.16	18.31
T Knox	19.74	19.21	17.71	19.40	18.90	17.70	19.68	19.16	19.27	19.53
T Lake	18.68	18.46	17.60	17.00	16.88	15.86	17.50	17.17	16.43	17.83
T Ogema	21.00	21.59	20.22	21.34	21.19	19.06	20.98	19.48	19.61	19.84

Legend: T-Town, V-Village, C-City

# PRELIMINARY DRAFT

## 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									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<u>Price County (Continued)</u>										
T Prentice	20.05	20.66	18.49	20.19	19.54	18.41	20.07	19.23	19.44	19.54
T Spirit	19.22	19.59	19.75	19.91	20.18	19.18	20.44	19.94	19.49	19.45
T Worcester	16.59	16.72	17.08	17.17	17.94	16.86	17.69	17.95	17.12	17.36
V Catawba	16.57	16.68	17.06	17.18	17.62	16.89	17.81	17.99	17.22	17.55
V Kennan	16.43	16.57	16.94	17.09	17.52	16.80	17.72	17.89	17.16	17.45
V Prentice	22.75	23.48	22.07	23.51	23.06	21.83	23.54	22.89	23.09	23.30
C Park Falls	29.16	29.90	29.39	28.92	29.29	27.18	29.82	27.41	25.45	27.17
C Phillips	25.45	26.00	26.03	25.79	27.78	25.58	26.27	26.74	25.81	25.88
<u>Shawano County</u>										
T Almon	19.40	19.41	18.28	18.45	18.51	18.41	19.09	19.25	19.31	18.09
T Aniwa	16.47	15.76	16.13	16.53	17.41	17.66	17.46	17.50	17.77	17.08
T Bartelme	17.37	17.87	16.42	16.63	16.61	16.50	17.26	17.35	17.40	16.23
T Birnamwood	17.11	15.79	16.21	16.49	17.65	17.86	17.45	17.91	17.58	16.74
T Fairbanks	18.40	20.20	21.22	21.34	21.42	21.25	21.80	20.69	20.40	20.62
T Germania	16.84	17.34	18.21	18.34	18.74	18.67	18.80	18.34	18.07	17.80
T Grant	19.10	19.05	18.51	20.17	19.84	19.77	20.96	19.73	19.05	19.39
T Hutchins	16.62	16.69	16.63	17.03	17.35	17.48	17.97	17.64	18.31	17.63
T Morris	18.18	18.75	18.91	19.13	19.35	19.30	19.73	19.44	19.27	18.71
T Seneca	19.05	19.84	18.51	18.93	18.45	18.47	19.26	19.14	19.04	18.16
T Wittenberg	17.40	16.04	16.47	16.76	17.92	18.05	17.70	18.16	17.81	16.94
V Aniwa	14.90	14.86	15.44	15.92	16.46	16.74	17.07	16.45	17.57	17.08
V Birnamwood	21.04	19.55	19.49	19.94	20.84	21.26	20.54	20.62	20.23	19.53
V Bowler	18.14	18.21	17.21	17.42	17.41	17.31	17.97	18.14	18.17	16.97
V Eland	17.88	16.16	16.71	17.02	18.00	18.68	18.29	18.69	18.35	17.39
V Mattoon	19.48	19.20	17.17	17.62	18.43	18.66	17.20	18.74	19.73	18.81
V Tigerton	22.56	23.98	24.68	25.04	25.16	25.13	25.24	24.11	23.57	23.56
V Wittenberg	21.42	20.46	20.42	20.38	21.25	21.13	20.55	21.00	20.90	20.05
<u>Taylor County</u>										
T Browning	19.00	19.27	19.58	19.41	19.44	19.00	19.99	19.91	19.57	19.01
T Chelsea	19.02	19.23	19.16	18.99	18.98	18.57	19.54	19.33	18.97	18.40
T Deer Creek	20.12	20.42	20.67	20.48	20.54	20.09	21.08	20.99	20.58	20.00
T Goodrich	19.53	19.79	20.03	19.85	19.89	19.43	20.42	20.35	19.98	19.38
T Greenwood	19.37	19.48	20.62	20.48	21.79	21.11	21.74	21.63	20.78	20.62
T Grover	20.33	21.43	22.08	22.20	22.23	22.26	22.63	21.67	20.84	20.59
T Hammel	21.07	20.84	20.89	20.42	20.45	19.94	21.00	20.84	20.31	19.53
T Holway	20.19	20.43	20.72	20.67	20.28	19.83	21.27	20.73	20.36	19.50
T Little Black	20.18	20.51	20.40	19.93	20.04	19.60	20.74	20.63	20.19	19.61
T Maplehurst	20.00	19.33	20.10	20.48	20.33	20.74	20.03	20.28	20.65	21.06
T Medford	19.43	19.72	19.94	19.77	19.79	19.37	20.36	20.32	19.98	19.41
T Molitor	20.31	20.68	21.00	20.76	20.81	20.36	21.35	21.20	20.91	20.34
T Rib Lake	19.84	20.31	21.40	21.29	22.63	21.91	22.59	22.57	21.61	21.45
T Westboro	20.02	20.56	21.80	21.72	23.03	22.23	22.81	22.89	22.01	21.88
V Rib Lake	23.39	24.03	25.14	25.26	26.35	25.62	26.45	26.75	26.01	25.99
V Stetsonville	20.45	20.22	20.52	19.90	19.89	19.28	20.41	20.46	19.98	19.49
C Medford	23.95	24.54	24.97	24.88	24.76	24.29	25.35	25.18	24.76	24.14

Legend: T-Town, V-Village, C-City

# PRELIMINARY DRAFT

## 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									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<u>Waupaca County</u>										
T Harrison	19.95	19.61	19.71	20.47	20.14	20.20	20.52	20.35	19.23	19.27
T Wyoming	17.88	17.73	16.78	18.44	18.91	19.12	20.13	19.05	18.17	18.37

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.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Principal Property Taxpayers

Current Year and Nine Years Ago

Name of Business	Type of Business	Year Ended June 30, 2020			Year Ended June 30, 2011		
		2019 Equalized Valuation	Rank	Percent of NTC Total Equalized Valuation	2010 Equalized Valuation	Rank	Percent of NTC Total Equalized Valuation
Great Lakes Cheese of Wausau Wisconsin LLC	Food manufacturing	\$51,846,800	1	!" #	\$0		
Marshfield Clinic	Healthcare	46,498,600	(	!()#	46,162,500	1	!" #
Spirit Falls Timber, LLC	Forestry	42,924,865	"	0.25%			
Wal-Mart Stores Inc.	Retail	36,778,800	4	0.21%	27,083,440	6	0.18%
Aspirus Wausau Hospital Inc.	Healthcare	34,097,400	5	!( #	29,553,200	5	0.19%
Ascension Wisconsin	Healthcare	33,111,700	6	0.19%			
Apogee Wausau Group Inc.	Door and window manufacturer	32,176,300	)	0.19%	31,696,900	4	0.21%
Abbyland Foods Inc.	Manufacturer of meat products	31,723,900	8	0.18%			
Greenheck Fan Corporation	Manufacturer of industrial fans	29,688,300	'	0.17%	22,354,200	'	0.15%
S C Swiderski LLC	Rental and construction	26,487,800	10	0.15%			
Employers Insurance of Wausau	Insurance				42,984,800	(	0.28%
Wausau-Mosinee Paper Corporation	Manufacturer of paper products				34,048,700	"	!((#
Menards Inc.	Retail				26,346,440	)	0.17%
Packaging Corporation of America	Paper mill/manufacturer of corrugated medium				24,303,900	8	0.16%
Saint Clare's Hospital	Healthcare				22,320,700	10	0.15%
<b>Totals</b>		<b>\$365,334,465</b>		<b>2.11%</b>	<b>\$306,854,780</b>		<b>2.01%</b>
Northcentral Technical College Equalized Valuation (TID Out)		\$17,244,992,207			\$15,361,066,821		

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

# PRELIMINARY DRAFT

## 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, 2020	
		Amount	Percentage of Levy		Amount	Percentage of Levy
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%
2018	20,327,421	14,681,329	72.22%	5,646,092	20,327,421	100.00%
2019	20,881,030	14,934,637	71.52%	5,946,393	20,881,030	100.00%
2020	21,902,757	15,850,525	72.37%	6,052,232	21,902,757	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.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Schedule of Ratios of Outstanding Debt

Last Ten Fiscal Years

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>General Obligation Debt</b>										
General obligation notes	\$47,505,000	\$48,900,000	\$46,220,000	\$45,225,000	\$45,450,000	\$40,585,000	\$38,265,000	\$36,115,000	\$31,525,000	\$29,915,000
Plus deferred premium	1,745,784	1,564,914	1,085,436	1,043,242	846,977	675,454	607,005	554,005	339,765	247,128
Debt service fund assets available	(4,884,207)	(3,945,931)	(2,977,216)	(2,466,861)	(1,986,343)	(1,852,626)	(1,496,700)	(1,109,910)	(1,345,396)	(1,191,976)
<b>Net general obligation debt</b>	<b>\$44,366,577</b>	<b>\$46,518,983</b>	<b>\$44,328,220</b>	<b>\$43,801,381</b>	<b>\$44,310,634</b>	<b>\$39,407,828</b>	<b>\$37,375,305</b>	<b>\$35,559,095</b>	<b>\$30,519,369</b>	<b>\$28,970,152</b>
Per capita	\$205.63	\$216.26	\$207.22	\$204.24	\$206.84	\$183.69	\$174.29	\$155.71	\$133.82	\$122.65
Per full-time equivalent student	\$15,501.41	\$16,628.18	\$14,381.54	\$13,511.02	\$12,949.89	\$11,501.91	\$10,106.62	\$9,456.45	\$8,164.41	\$7,538.62
Percent of equalized value	0.24%	0.27%	0.26%	0.27%	0.28%	0.25%	0.24%	0.23%	0.19%	0.18%
Percent of personal income	0.39%	0.43%	0.42%	0.44%	0.46%	0.41%	0.41%	0.40%	0.35%	0.35%
<b>General Obligation and Other Debt</b>										
General obligation notes	\$47,505,000	\$48,900,000	\$46,220,000	\$45,225,000	\$45,450,000	\$40,585,000	\$38,265,000	\$36,115,000	\$31,525,000	\$29,915,000
Plus deferred premium	1,745,784	1,564,914	1,085,436	1,043,242	846,977	675,454	607,005	554,005	339,765	247,128
Plus capital lease obligations								4,773	60,253	112,559
<b>General obligation and other debt</b>	<b>\$49,250,784</b>	<b>\$50,464,914</b>	<b>\$47,305,436</b>	<b>\$46,268,242</b>	<b>\$46,296,977</b>	<b>\$41,260,454</b>	<b>\$38,872,005</b>	<b>\$36,673,778</b>	<b>\$31,925,018</b>	<b>\$30,274,687</b>
Per capita	\$228.27	\$234.60	\$221.14	\$215.74	\$216.11	\$192.33	\$181.27	\$160.59	\$139.98	\$128.17
Per full-time equivalent student	\$17,207.92	\$18,038.65	\$15,347.45	\$14,271.95	\$13,530.40	\$12,042.63	\$10,511.35	\$9,752.89	\$8,540.44	\$7,878.08
Percent of equalized value	0.27%	0.29%	0.28%	0.28%	0.29%	0.26%	0.25%	0.24%	0.20%	0.19%
Percent of personal income	0.44%	0.46%	0.45%	0.46%	0.48%	0.43%	0.42%	0.42%	0.36%	0.36%

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.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Computation of Direct and Overlapping Debt

Year Ended June 30, 2020

Name of Entity (1)	Net Debt Outstanding	Percent Applicable to District (2)	Outstanding Debt Applicable to District
Clark County	\$7,501,803	26.54 %	\$1,990,979
Langlade County	2,410,000	68.19	1,643,379
Lincoln County	16,500,000	50.02	8,253,300
Marathon County	16,000,000	96.75	15,480,000
Menominee County	693,251	100.00	693,251
Portage County	12,215,000	4.06	495,929
Price County	2,978,265	100.00	2,978,265
Shawano County	14,065,000	20.88	2,936,772
Taylor County	1,175,000	79.97	939,648
Waupaca County	30,730,000	0.68	208,964
Total Cities	100,258,774	100.00	100,258,774
Total Towns	12,485,911	Varies	11,719,070
Total Villages	39,206,161	100.00	39,206,161
Total School Districts	241,628,817	Varies	240,238,416
Total Sanitary Districts	4,279,293	100.00	4,279,293
Subtotal, overlapping debt			431,322,201
District direct debt:			
General Obligation Notes			47,505,000
Deferred Premium			1,745,784
Subtotal, District direct debt			49,250,784
Total direct and overlapping debt			\$480,572,985
2019 equalized valuation - TID In			\$18,328,289,807
Direct, overlapping, and underlying indebtedness as a percentage of equalized valuation			2.62%
Population of District			215,759
Direct and overlapping, indebtedness per capita			\$2,227

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.



# PRELIMINARY DRAFT

## Northcentral Technical College District

### Legal Debt Margin Information

Year Ended June 30, 2020

#### Legal Debt Margin Calculation for Fiscal Year 2019

2019 Equalized Valuation - TID In		\$18,328,289,807
		x 5%
Total debt limit - 5% of equalized valuation		916,414,490
Debt applicable to limit:		
General obligation notes	\$47,505,000	
Less: Debt service funds available (GAAP Basis)	4,884,207	
Total amount of debt applicable to debt limit		42,620,793
Legal total debt margin		\$873,793,697

#### 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
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	)6 #
2015	791,190,524	38,732,374	752,458,150	4.90%
2016	799,784,297	43,463,657	756,320,640	"6)#
2017	817,486,084	42,758,139	774,727,945	5.23%
2018	843,550,411	43,242,784	800,307,627	5.13%
2019	873,772,557	44,954,069	828,818,488	5.14%
2020	916,414,490	42,620,793	873,793,697	)6("#

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 2011 to 2020, the District had no bonded indebtedness.

# PRELIMINARY DRAFT

## 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
2011	236,199	134,414	28,668	19,901	4,202	14,000	20,681	\$8,337,277	\$39,501	\$36,460	\$34,779	\$25,378	\$37,178	\$32,590	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	8,753,339	41,605	37,425	36,870	26,608	39,681	34,747	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	8,797,026	41,683	37,755	37,435	27,573	38,876	35,488	5.8	7.4	8.2	13.5	6.2	6.6
2014	214,440	134,803	28,816	19,847	4,236	14,155	20,733	9,203,235	43,801	39,220	38,889	27,264	41,312	36,564	3.9	5.2	6.4	9.8	4.4	5.0
2015	214,532	135,341	28,835	19,907	4,244	14,133	20,715	9,512,144	45,079	41,208	41,037	29,621	42,622	37,957	3.6	4.7	5.6	7.5	4.3	4.7
2016	214,225	135,483	28,787	19,995	4,256	14,086	20,741	9,687,795	46,431	42,459	40,565	28,819	43,090	37,062	3.0	4.0	4.6	6.4	4.3	4.3
2017	214,465	134,943	28,830	20,072	4,248	14,028	20,692	10,016,571	47,965	43,826	42,067	29,065	44,184	37,910	2.4	2.8	3.8	4.3	3.5	3.5
2018	213,917	135,922	28,862	20,131	4,258	14,046	20,746	10,432,197	50,111	45,766	43,223	30,371	45,320	39,051	2.3	2.9	3.7	4.3	3.5	3.6
2019	215,110	136,517	28,957	20,086	4,265	14,216	20,849	10,865,414	52,353	47,792	44,411	31,736	46,485	40,226	2.7	3.8	4.7	6.6	4.7	4.3
2020	215,759	137,237	28,800	20,063	4,267	14,170	20,793	11,316,976	54,695	49,907	45,631	33,162	47,680	41,437	6.9	7.2	8.1	20.6	8.5	6.2

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.
- (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 2019 and 2020 are estimates based on the rate of change from 2017 to 2018, 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 2019 and 2020 are estimates based on the rate of change from 2017 to 2018, subject to future revision.
- (6) Source: Wisconsin Department of Workforce Development. 2020 Unemployment rates are through June 30, 2020.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Principal Employers

Current Year and Nine Years Ago

Name of Business	County	Type of Business	Year Ended June 30, 2020			Year Ended June 30, 2011		
			Number of Employees	Rank	Percent of District Population	Number of Employees	Rank	Percent of District Population
Aspirus Wausau Hospital Inc.	Marathon	Healthcare	3,120	1	1.45 #	2,700	2	1.14 #
Greenheck Fan Corporation	Marathon	Manufacturer of industrial fans	1,899	2	0.88	3,100	1	1.31
Kolbe & Kolbe Millwork	Marathon	Manufacturer of windows/doors	1,538	3	0.71	1,450	3	0.61
Marathon Cheese Corporation	Marathon	Cheese packaging	1,385	!	0.64	*!	11	0.40
Wausau School District	Marathon	Education	1,300	"	0.60	1,198	"	0.51
Footlocker.com/Eastbay Inc.	Marathon	Supplier of athletic apparel	1,100	0	0.51	1,065	\$	0.45
Church Mutual Insurance Company	Lincoln	Insurance	1,044	\$	0.48	533	15	0.23
Harley Davidson Motor Co.	Lincoln	Manufacturer of motorcycles	)!	)	0.39			
Semling-Menke Co. Inc.	Lincoln	Millwork manufacturer	\$*0	*	0.37			
Marathon County	Marathon	Government	\$0)	10	0.36			
North Central Health Care	Marathon	Health care	\$	11	0.32	943	10	0.40
Packaging Corporation of America	Lincoln	Paper mill/manufacturer of corrugated medium	"	12	0.23	430	20	0.18
Wausau Paper Mills	Marathon	Pulp, paper and specialties	"	13	0.23			
Marquip Ward United	Price	Manufacturer of industrial equipment products	"	14	0.23	1,047	)	0.44
Semco Windows & Doors	Lincoln	Manufacturer of windows/doors	!!0	15	0.21			
Northcentral Technical College	Marathon	Education	421	16	0.20			
Merrill Area Common Public School District	Lincoln	Education	385	17	0.18	"	18	0.21
Flambeau River Papers LLC	Price	Manufacturer of fine paper	350	18	0.16	535	14	0.23
Lincoln Wood Products Inc.	Lincoln	Manufacturer of windows/doors	300	19	0.14	0	12	0.25
Lincoln County	Lincoln	Government	243	20	0.11	!"	19	0.19
Wausau-Mosinee Paper Corporation	Marathon	Manufacturer of paper products				1,234	!	0.52
Wausau Insurance/Liberty Mutual	Marathon	Insurance				1,150	0	0.49
Aspirus Clinic	Marathon	Healthcare				1,000	*	0.42
Price County Publications Inc.	Price	Publisher of newspapers without printing				0	13	0.25
WeatherShield Manufacturing Inc.	Taylor	Manufacturer of windows/doors				519	16	0.22
Kraft Pizza Co. (Tombstone)	Taylor	Manufacturer of frozen pizza				"	17	0.21
<b>Total</b>			<b>18,135</b>		<b>8.40 #</b>	<b>20,494</b>		<b>8.66 #</b>

Source: R.W. Baird & Co. Information provided for top ten largest employers in Lincoln, Marathon, Price, and Taylor Counties only.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Full-Time Employees by Equal Employment Opportunity Classification

Last Ten Fiscal Years

	Full-Time Employees as of June 30									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>District Totals:</b>										
Executive/Administrative/Managerial	74	70	70	64	70	!	72	!\$	!%	64
Faculty	134	""	""\$	140	137	"#%	"#"	124	134	147
Secretarial/Clerical	47	49	49	54	49	*	44	*	!!	73
Professional Nonfaculty	44	40	"	40	"	!'	##	17	"#"	27
Technical/Paraprofessional	37	37	40	43	44	*#	46	46	*'	*'
Skilled Craft	!	7	\$	\$	\$	%	7	\$	7	7
Service/Maintenance	!	!	*	*	4	4	!	!	\$	!"
<b>District Total</b>	<b>348</b>	<b>342</b>	<b>343</b>	<b>354</b>	<b>343</b>	<b>341</b>	<b>""\$</b>	<b>""%</b>	<b>'*\$</b>	<b>387</b>

Sources:

2013-2020 NTC Human Resources Office

2011-2012 WTCS State Office

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Enrollment Statistics Historical Comparisons Last Ten Fiscal Years

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
Student enrollment:										
Associate degree	33,401	31,191	31,654	32,168	32,940	32,733	33,582	33,364	32,702	33,672
Vocational:										
Diploma	2,984	3,373	3,298	3,151	3,302	3,133	3,353	4,656	4,254	4,497
Adult	9,463	11,892	11,894	11,883	12,682	12,250	11,606	14,126	12,181	12,914
Basic education	11,857	10,860	12,412	13,738	14,174	12,217	16,005	14,993	15,638	16,031
Total duplicated	57,705	57,316	59,258	60,940	63,098	60,333	64,546	67,139	64,775	67,114
Total unduplicated (A)	29,368	31,191	31,263	31,287	33,193	23,958	24,766	26,466	24,745	25,712
Full-time equivalent (B):										
Associate degree	2,156.2	2,119.9	2,343.6	2,487.4	2,603.3	2,658.2	2,775.8	2,762.9	2,790.2	2,844.2
Vocational:										
Diploma	194.7	224.9	214.4	207.8	236.2	244.9	289.9	399.9	354.0	360.0
Adult	100.4	97.3	121.3	97.2	122.1	113.2	111.0	105.2	104.4	111.8
Basic education	410.8	355.5	403.0	449.5	460.1	409.9	521.4	492.3	489.5	526.9
Total unduplicated	2,862.1	2,797.6	3,082.3	3,241.9	3,421.7	3,426.2	3,698.1	3,760.3	3,738.1	3,842.9

#### 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.

# PRELIMINARY DRAFT

## 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)
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
2018	47,961,477	(1.13)	3,082	(4.94)	15,562	4.01
2019	48,966,047	2.09	2,798	(9.21)	17,500	12.45
2020	49,030,164	0.13	2,862	2.29	17,131	(2.11)

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.

# PRELIMINARY DRAFT

## 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
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
2016-2017	1545	1079	663	95%	83%	68%	3,411
2017-2018	1445	875	570	94%	83%	69%	3,375
2018-2019	1430	839	497	94%	84%	68%	3,713

#### Notes:

(1) Based on a survey of NTC graduates conducted approximately six months after graduation; therefore, 2019-2020 statistics are not available. Statistics include graduates of NTC's post-secondary vocational/technical programs. This data does not reflect the activities of students who complete portions of their programs.

(2) Apprenticeship graduate data is excluded.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Square Footage of District Facilities

Last Ten Fiscal Years

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
NTC - Wausau:										
Main building	338,968	330,370	330,370	330,370	330,370	326,370	323,745	322,305	322,305	322,305
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
Subtotal	494,174	485,576	485,576	485,576	485,576	481,576	478,951	477,511	477,511	477,511
NTC - Antigo Campus										
NTC - Phillips Campus	74,515	74,515	74,515	74,515	74,515	74,515	74,515	74,515	74,515	74,515
NTC - Spencer Campus	29,600	29,600	29,600	29,600	29,600	29,600	29,600	17,500	17,500	17,500
NTC - Merrill Campus	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600
NTC - Wittenberg Campus	32,176	32,176	27,176	27,176	19,136	19,136	19,136	19,136	17,552	13,846
Agriculture Center of Excellence	2,691	2,691	2,291	2,291	2,291	1,631				
Diesel Building	33,825	33,825	33,825	28,835	28,835	28,835	22,633	22,633	22,633	
CDL Building	9,000	9,000	9,000	9,000						
Subtotal	4,300	4,300	3,066							
Subtotal	195,707	195,707	189,073	181,017	163,977	163,317	155,484	143,384	141,800	115,461
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 - Wittenberg Campus							9,600	9,600	9,600	9,600
Diesel Building					9,000	9,000				
Alternative High School Building	6,000	6,000	6,000	6,000	6,000	6,000				
Subtotal	18,500	18,500	18,500	18,500	27,500	27,500	22,100	22,100	22,100	22,100
Total square footage	708,381	699,783	693,149	685,093	677,053	672,393	656,535	642,995	641,411	615,072

Source: NTC Office of Facilities Administrator.

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



**PRELIMINARY DRAFT**

**COMPLIANCE AUDIT  
SECTION**

## **Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards**

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 Northcentral Technical College District as of and for the year ended June 30, 2020, 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 November 24, 2020.

### 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) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

# PRELIMINARY DRAFT

## **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.

Wipfli LLP

November 24, 2020  
Rhineland, Wisconsin



WIPFLI

## **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 (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *State of Wisconsin 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, 2020. 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 federal and state statutes, regulations, and the terms and conditions of its federal and state 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 of Wisconsin 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 on Each Major Federal and State Program***

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, 2020.

# PRELIMINARY DRAFT

## 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 each major federal and 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 of Wisconsin 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 in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal 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 on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *State of Wisconsin Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

Wipfli LLP

November 24, 2020  
Rhineland, Wisconsin

## Northcentral Technical College District

### Schedule of Findings and Questioned Costs

Year Ended June 30, 2020

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#### 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:

**CFDA Number**

**Name of Federal Program or Cluster**

84.007

84.033

84.063

84.268

84.425E

84.425F

Student Financial Aid Cluster  
Federal Supplemental Educational Opportunity Grants  
Federal Work Study Program  
Federal Pell Grant Program  
Federal Direct Student Loans

Educational Stabilization Fund  
Emergency Relief Fund - Student Support  
Emergency Relief Fund - College Support

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

Auditee qualified as low-risk auditee? Yes

## Northcentral Technical College District

### Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2020

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#### 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 of Wisconsin Single Audit Guidelines*? No

Identification of major state programs:

State ID Number

Name of State Program

292.105

General State Aids

292.162

Property Tax Relief Aids

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 of Wisconsin 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 of Wisconsin Single Audit Guidelines*.

## Northcentral Technical College District

### Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2019

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#### Section V - Other Issues

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? No

Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, 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 of Wisconsin Single Audit Guidelines*? No

Department of Health Services No

Department of Workforce Development No

Department of Military Affairs No

Technical College System Board No

Higher Education Aids Board No

Department of Public Instruction No

Department of Transportation No

Was a Management Letter or other document conveying audit comments issued as a result of this audit? No

Name and signature of partner

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Rob Ganschow, CPA, CFE

Date

November 24, 2020



# PRELIMINARY DRAFT

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:** January 12, 2021

**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 November 30, 2020.

YTD Fund 1 – 7 Revenues: \$51,659,697.80

YTD Fund 1 – 7 Expenses: \$37,987,719.14

**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. Wayma          

Dated           1/12/2021

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

**MEETING DATE:** January 12, 2021

**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. Kayla Dyer – Custodian
2. Emily Erickson – Timberwolf Learning Commons Assistant
3. Randall Fellbaum – Custodian
4. Stephanie Haka – Business Development Manager
5. Jason Holmes – Maintenance Technician
6. Daniel Kolpacki – Custodian
7. Pangzoo Lee – Student Services Assistant
8. Andrea Ollhoff – Business Development Manager
9. Deborah Risch – Central Services Specialist
10. Johneen Schwab – Student Development Specialist

Resignations:

1. Olivia De Valk – Academic Coach
2. Jeannette Eauslin – Custodian Lead
3. Leah Matuszewski – Nursing Faculty
4. Zachary Niles – IT Help Desk Technician
5. Jessica Planer – Grants Coordinator
6. Elizabeth Phillips – IT Help Desk Technician
7. Debra Schaefer – 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 Loi A. Waynes

Dated 1/12/2021



January 2021

# STRATEGIC PLAN 2021-2024: Focused Directions

## OUR VISION

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

## OUR MISSION

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

## OUR CORE BELIEFS & VALUES

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

**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.

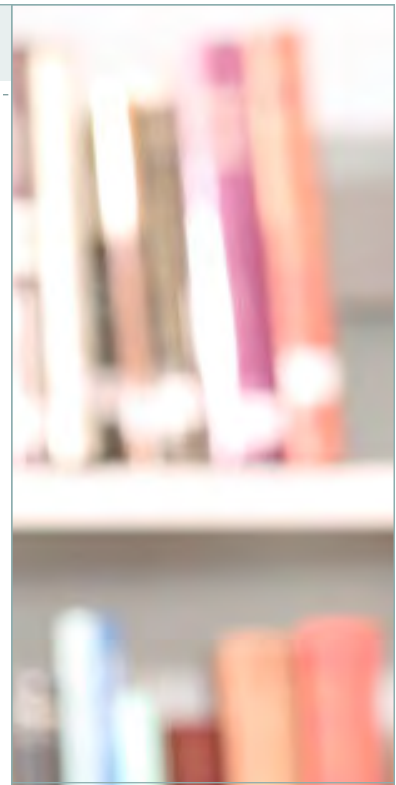
**Service to community:** We believe in and promote service to our communities through leadership, collaboration and volunteerism.

**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.

*“Education is the passport to the future,  
for tomorrow belongs to those who prepare for it today.”  
~Malcolm X, minister + human rights activist, 1925-1965*



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## ABOUT NTC

- Established in 1912
- Serves all or part of 10 counties over 5,900 sq. miles
- 6 campuses in Wausau, Antigo, Medford, Phillips, Spencer, and Wittenberg
- 3 Centers of Excellence in wood technology, public safety, and agriculture
- Provided education and training to ### individuals in 2019-2020
- ## students graduated in 2019-20
- ## businesses served in 2019-20
- Train essential workers in agriculture, healthcare, business, public safety, automotive, human services, manufacturing, engineering, transportation, public services, and liberal arts



## EDUCATION 4.0: DIRECTING OUR FUTURE

Cyber-physical systems are changing how industry works, thus affecting skills required by employees. 60% of all occupations will have at least 1/3 of activities automated due to the 4th industrial revolution (Industry 4.0)—manufacturing, healthcare, information technology, agriculture, etc. Industry 4.0 impacts the technical and critical thinking skills needed by the workforce as technology provides constant connection, flexibility, and adaptability and teamwork requires problem solving, social, and process skills.

Education 4.0 is about evolving with the times, and for NTC this means understanding and providing the education and training our learners need to impact businesses and communities.

By aligning teaching and learning methodologies with the evolving skills needed by the workforce, NTC can successfully prepare its learners to support and lead Industry 4.0 initiatives. This includes remote learning, flexibility, accountability, good time management, project-based learning, personalization, and analytics—**not only in *what is being taught*, but also in *how it is taught*.**

***“NTC is a key part of the solution to the...region’s most urgent challenge over the next decade: developing a pipeline of skilled workers to support the needs of current and future employers...”***

*~Greater Wausau region economic development strategic plan, 2019*

### WE LISTENED TO WHAT YOU TOLD US...

...through listening sessions, surveys, 1-on-1 conversations, group discussions and reviewing others’ strategic plans, as well as through research and data analysis.

- Business + industry
- Chambers of Commerce
- Counties/Cities/Towns
- Wisconsin 2- and 4-year colleges and universities
- Region-wide K12 school districts
- Parents of K12 students
- Associations/organizations
- Workforce development boards
- NTC advisory committees
- NTC students
- NTC staff
- NTC Inclusion Committee
- NTC Board of Trustees

2

### SUMMARY OF FINDINGS

- Our district has strong industries that provide ample jobs and good living wages, many with plans for growth, thus opportunities for NTC graduates are plentiful.
- However, employers struggle to find sufficient numbers of skilled workers to maintain and grow success, therefore hindering business expansion and slowing the attraction of new companies into the area.
- Employers of our learners—traditional college students, incumbent workers, individuals re-careering, and those seeking professional and/or personal development—want them to possess skills that support success in their endeavors in the workforce and their communities: communicating effectively, thinking critically, modeling integrity, respecting diversity.
- Employers—especially small and entrepreneurial businesses—are challenged by the pace of change in technology, trends, and client expectations; they need technical assistance in utilizing existing processes and practices to maximum capacity, exploring new opportunities, and implementing strategies with an up-scaled workforce.
- Our region’s population growth is stagnant; it is not projected to increase substantially over the next five years, a large number of individuals are retiring, and high schools are graduating smaller classes.
- Central Wisconsin has low racial diversity overall; however, many K-12 schools are serving increasingly diverse populations.
- NTC has a growing population of under-resourced learners needing aid and advocacy in pursuing educational and career goals.
- The district’s primary and secondary schools have limited resources and are looking for innovative ways to promote career technical education exploration, offer accelerated and affordable credential attainment for students, and strengthen professional collaboration.
- Our region has insufficient broadband infrastructures for remote learning and working.
- Students, staff, and communities have an increased need for services that support mental health, food insecurity, health + wellness, dependent care, and affordable housing.
- Our students and staff have multiple commitments vying for their time and attention—dependent care, careers, health issues, resources, support systems—and are looking for new opportunities for flexibility, efficiencies, collaborations, and customization.
- NTC students, alum, employees, and partners are proud of their connection to the College.
- Staff, donors, and partners are passionate about providing excellent, quality education and support services to student success, economic development, and community vibrancy.



*Caption describing picture or graphic*

## WILDLY IMPORTANT GOALS

NTC's WIGs strengthen student success, our workforce, and our infrastructures. The new and enhanced Strategic Directions provide focus for which these WIGs can work to impact our communities. WIGs are monitored and evaluated to determine impact.



### NTC'S WILDLY IMPORTANT GOALS (WIGS)

NTC adopted three wildly important goals in 2018, goals that all College departments and individuals focus on to affect change through 2022. NTC was the first Wisconsin technical college to embrace and adopt WIGs college-wide, knowing that every employee impacts the College's mission. Staff were trained to implement the 4 disciplines of execution:

1. Focus on the wildly important
2. Act on the lead measures
3. Keep a compelling scoreboard
4. Create a cadence of accountability

These WIGs offer measurable goals that are tracked and shared throughout the year and adjusted as needed. Each team creates, implements, and evaluates Team Action Plans (TAPs) annually that they can influence and align under one or more WIGs. Teams, supervisors, and the College Advancement Team review and analyze TAPs to identify strategies and activities that were successful so promising and best practices can be shared with other programs, departments, and partners.

During the 2021-22 academic year, the College will gather quantitative and qualitative data to inform new /renewed WIGs.

## **(RE)NEW STRATEGIC DIRECTIONS**

The voices, responses, observations, data and research have been analyzed and synthesized into six new/enhanced Strategic Directions to lead NTC in and through the next three years. These Directions are reviewed individually here, but their power is found when woven together with blurred lines and overlapping intention.

**The Strategic Directions are deliberately broad in order to support and include the various types of stakeholders NTC collaborates with and serves** (businesses, students, communities, employees, K16, government, non-profit organizations, donors, funders, parents, alum, accreditors) **through various education and services** (academic programs, transfer, dual credit, workforce training, professional development, continuing education) **provided through various means** (face-to-face, lectures, labs, collaboration, clinicals, internships, apprenticeships, online, hybrid, one-on-one, group, workshops, conferences, classes, certificates, technical diplomas, associate degrees) **by various teams** (Learning, Student Services, Finance, Marketing + Public Relations, Human Resources, Information Technology, Facilities, College Advancement, and the NTC Foundation).

These Strategic Directions provide focus for the College's Wildly Important Goals (page 3) so deliberate action can be made my teams and individuals to make a positive impact.

## **LEARNER SUCCESS:** Provide timely and relevant education, training, and services within safe and secure learning environments.

- Relevant programs and training—offer new educational opportunities to meet shifting workforce needs; enhance curriculum to include evolving technical skills and expected success skills; provide training when **and where the learning needs it**; **create seamless matriculation and articulation systems**
- Support services—ensure physical and cyber learning environments are secure; increase access to online and face-to-face services that support health and well-being
- Virtual College—provide additional online learning programs; strengthen online advising and tutoring; implement strategies to support technology needs
- Academic excellence—ensure relevancy to industry; deliver high quality curriculum through effective and appropriate and effective methodologies; provide professional development to enhance teaching and services; increase equity and inclusion conversations



*Caption describing picture or graphic*

## **DIVERSITY, EQUITY + INCLUSION:** Identify and reduce obstacles within learning and working environments, and actively promote purposeful diversity awareness and conversations.

- Inclusion Committee—revitalize diversity committee with concrete expectations and autonomy; identify and implement a plan to minimize barriers; lead uncomfortable conversations; strengthen the culture of acceptance; review data and provide a metric for continuous improvement
- Professional development—host offerings that strengthen awareness, provide growth, and **open dialogue**; reveal relevant opportunities, **elevate equity**, **activate diversity**, and **lead inclusively**
- Culture advancement—ensure curriculum intentionally encourages inclusion and provides opportunities for exploration and discussion; recruit and employ diverse faculty and staff; **enroll diverse learners**; **actively participate in diverse community collaborations**

## **ACCESS:** Foster the ability to learn, train, and work anywhere and anytime through training, connection, flexibility, and innovation.

- Technology hubs—implement solutions to the lack of broadband access; create technology hubs within our campuses that promote entrepreneurship, creativity, innovation, and learning; provide easy access and information technology support to learners, partners, and the community; create access to Industry 4.0 smart factories/learning at regional campuses and partner sites
- Learning delivery—expand access to learning during nontraditional times, in nontraditional ways and in nontraditional places; enhance efficiencies and impact of needed face-to-face learning; create learning communities that promote networking and engagement

## **COLLABORATION:** Create, cultivate and strengthen intentional, mutually beneficial partnerships and practices.

- **Business + industry**—Strengthen and increase opportunities for career exploration and on-the-job training through internships, clinicals, apprenticeships, job shadowing and mentoring; ensure curriculum represents relevant application in the workforce; enhance graduation-to-workforce practices; cultivate relationships that support donations of human, financial and material resources and expertise
- **Colleges + universities**—Develop and strengthen seamless and beneficial transfer opportunities, awareness, and promotion; create unique collaborations that accelerate degree completion and allow for team-teaching opportunities; share expertise and application
- **Community organizations**—Build strategies that align with and support our community partners including chambers of commerce, economic development agencies, non-profits, and others that improve our communities' social health, well-being and overall functioning; participate in community activities to build a multidimensional awareness of regional resources to impact challenges and initiatives; actively discover and implement opportunities to move toward shared goals
- **K12**—Increase high school offerings to attract and strengthen the number of students who stay in our communities after graduation to attend college, begin their careers, and or impact their communities; equip K12 faculty and staff with the awareness, knowledge, abilities, tools, and resources needed to promote and provide career information and skills to support employers within our region



***“Collaboration strengthens ideas, promotes success and sustainability and launches solutions more quickly with a greater impact.”***  
~Dr. Lori A. Weyers, NTC President

## **INNOVATION + GROWTH:** Apply research, implement new technologies, encourage creative intellectual exploration, and provide leading-edge education.

- **Data-informed decision-making**—Broaden and deepen predictive analytics to identify behaviors that put students at risk of not succeeding and implement interventions that increase success; use quantitative data to begin conversations for change, then use qualitative data to deepen and widen awareness and solutions; find gaps between success and challenges, then implement strategies to narrow those gaps; identify and reinforce indicators of success in the classroom and workforce; provide training on the use of and analysis of data
- **Intellect + experience**—Tap into the innovative ingenuities of staff, students and partners; identify others who have promising and best practices, learn from them, then customize practices to NTC's culture and communities; embrace and pilot new ideas; encourage informed risk taking
- **Trends to practices**—Identify, support, teach, and implement business, industry, social, and cultural trends; evaluate and assess processes and practices for continuous improvement

## **ADVOCACY:** Actively promote policy and practice changes that impact education.

- **Learners**—Formalize increased junior status articulation agreements; identify credit for prior learning and experience; ensure non-duplication of learning; offset educational costs
- **College/program accreditation**—Align with requirements for excellence; identify changes to align with industry needs; hire staff who promote quality and success
- **Infrastructure**—Create spaces for learning and growth supported with sufficient technologies; ensure safety and security of cyber and physical spaces; secure appropriate fiscal resources needed to lead and support initiatives; implement plans of action to increase awareness of NTC's services, programs, career opportunities, partnerships, and brand
- **NTC policies and practices**—Reduce barriers and increase impact; ensure cross-training and succession; use technology to increase efficiencies, consistencies, and accountability





## **NORTHCENTRAL TECHNICAL COL- LEGE**

NTC staff take the College's mission and their responsibilities seriously. They are passionate and dedicated to the success of our learners and communities. They are determined, committed, and innovative as they combine personal experiences with professional development to continuously improve strategies to bring about positive change. Although still referenced as a best kept secret, NTC enjoys strong collaborations with partners who equally believe in the power of education as the great social equalizer.

We are the College that cares.

## **EVALUATION + ANALYSIS**

NTC practices continuous assessment and improvement. An evaluation and analysis of the successes and challenges of the work implemented toward the College's Strategic Directions and Wildly Important Goals will be presented to the Executive Leadership Team and Board of Trustees annually; a Board Dashboard will be created and adopted through 2023 to track and report data important to transparency and accountability; and the Strategic Plan for 2021-2024 will be reviewed twice a year by the Executive Leadership Team in order to ensure it remains nimble, proactive, and responsive to changing/shifting economies, environments, trends, and needs. Best and promising practices will be shared with staff, advisory committees, donors, and external partners in order to broaden impact.

**Northcentral Technical College**  
1000 W. Campus Drive  
Wausau, WI 54401-1899  
Phone: 715.675.3331  
ntc.edu

PLEASE  
PLACE  
STAMP  
HERE

Mailing Address Line 1  
Mailing Address Line 2  
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# Mid-Year Update on NTC's Wildly Important Goals (WIGs)

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WIG 1: Increase Student Success (Increase 3-year graduation rate for all WTCS-approved programs from 42% to 50% by 6/30/22.)

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- *Started Predictive Analytics modeling for General Education courses as part of the Department of Education (DOE) grant initiative related to completion and retention. During the first 8-weeks, 145 students completed at 75% with a 2.6 Grade Point Average (GPA). Prior to implementing Predictive Analytics interventions, these same students completed at a rate of 64% with a 2.04 GPA.*
- *Continuously improving New Student Orientation with program specific content.*
- *Cohort Default Rate (CDR) decreased by 1.7% from 14.9% to 13.2%.*
- *Currently participating in the National Science Foundation (NSF) CircleIn NSF grant around tutoring students.*
- *Awarded 253 student scholarships in fall 2020, totaling \$136,595.*
- *Raised \$164,125 to date during the 2020 Day for NTC Students combined campaigns for Wausau, Antigo and Medford.*
- *Assisted 64 students with \$24,000 in student emergency funds.*
- *Awarded \$2.1M Department of Education grant (RAISE: 'EM UP) that will focus on at-risk student success for the next 5 years.*
- *Completed renovation of Academic Resource Center and Center for Health Sciences Academic Resource Center.*
- *After redesigning our General Anatomy and Physiology course for virtual/simulated labs, our student success rates went from 62% after withdraws to 76% after withdraws! Importantly, that was also with doubling the FTES (from 28 students to 52 students) and in a shorter time period (from 16 weeks in Spring to 8 weeks in Summer).*

## **Pandemic Related Accomplishments**

- *Developed paid leave guidelines under Families First Coronavirus Response Act (FFCRA) for student workers to maintain pay while out due to COVID.*
- *Advising Team had over 900 advising appointments. A virtual appointment is now the preferred method of students for meeting with their advisor.*
- *Increased affordable educational resources for students. Since spring 2020, have added 252 courses that are using textbooks at no cost to students; a 182% increase. In that same timeframe, 63 additional courses began using Cengage Unlimited materials; a 45% increase.*
- *Began in-house contact tracing for COVID to keep classes running on schedule and to assist overwhelmed, local health departments.*

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## WIG 2: Grow Skilled Workforce (*Increase FTEs from 2,865 to 2,894 by 6/30/22.*)

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- *Continued NTC Foundation assistance with set up of NTC Property Foundation; future opportunities may lead to additional NTC student FTEs.*
- *Regional Technology Hub committee developed a plan including capital budget needs for piloting Technology Centers at the Antigo and Phillips campuses.*
- *User Experience (UX) Team implemented improvements to shopping carts, voucher system and updated mode descriptions in PeopleSoft for better understanding. Single course registrations were created and implemented.*
- *Finishing first semester with new management of Timberwolf Suites.*
- *Developed a new degree pathway with Purdue Global – Bachelor of Science: Professional Studies. The NTC Associate Degree will be the degree emphasis.*
- *English Language Learning class offerings were expanded in the West Region and are now promoting them in the East Region.*
- *Renovations are in progress for an Esports expansion at the Antigo, Phillips + Medford campuses. A January 25<sup>th</sup> launch is planned.*
- *Marketing plans implemented for new programs: Civil Engineering, Human Resources Specialist, Paralegal and Liberal Arts.*
- *Launched the Career Skills Pathway (microlearning) initiative which included a dedicated marketing plan.*
- *Presented to the WTCS State Board on NTC’s Flexible Delivery Plan.*
- *Esports Rocket League team made the Sweet 16 of the National Association of Collegiate Esports (NACE) tournament.*
- *Developed an Esports website, hype video, player cut-outs and participated in recruitment events.*
- *Submitted Competency Based Education (CBE) approval to the Higher Learning Commission (HLC).*
- *Launched the state’s first Medical Assistant apprenticeship program.*
- *Launched the Department of Labor’s state-wide Mine Safety Training.*
- *Veterinary Technology accreditation paperwork has been submitted to American Veterinary Medical Association (AVMA).*
- *Sought and gained WTCS approval of Data Analyst (Data Specialist) Associate Degree, Veterinary Technician Associate Degree, Law Enforcement in the 21<sup>st</sup> Century Associate Degree and Industrial Automation Embedded Technical Diploma.*
- *Completed planning for the new Industry 4.0 Addition and Advanced Manufacturing + Engineering Lab Renovation.*
- *Completed addition of new Spoons bar/restaurant.*
- *Launched “Thrive Online” virtual event to showcase virtual learning at NTC.*
- *Expanded Apprenticeship Program Marketing efforts including print collateral, web enhancements (course lists for all apprenticeship programs and a simplified “get started” call to action) and a PR campaign for National Apprenticeship Week.*

### **Pandemic Related Accomplishments**

- *Developed and implemented virtual open house events.*
- *Served 13 high schools with virtual Financial Aid nights where the team assisted over 100 students with their Free Application for Federal Student Aid (FAFSA).*

- *Launched Career Cluster videos where different careers are highlighted each month. These videos are shared with K-12 partners + used in other College promotions.*
- *Regional Campuses did outreach to promote video chat classes to those who could no longer see family + friends due to COVID.*
- *Created a unique program with Aspirus for Certified Nursing Assistant (CNA) and Surgical Technology.*

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*WIG 3: Strengthen Infrastructure (Streamline and strengthen College-wide processes to 1) ensure and promote equity and inclusion and 2) increase the safety, sophistication, and efficiency of learning and work environments by 6/30/22.)*

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- *The Interactive Video Conferencing (IVC) Ad-Hoc Committee recommended Zoom as the College's IVC replacement. It was successfully implemented in fall 2020.*
- *The Helpdesk closed over 1000 tickets and handled an average of 95.4% of all calls in the IT Helpdesk Call Center queue.*
- *Configured Duo 2-factor authentication in Azure Active Directory (Office 365, Email, Canvas, Starfish, etc.) and enabled it for all existing Duo users. With Duo integrated into more products we are further enhancing our cyber security practice.*
- *Implemented a new, fully online laptop scholarship process which provides repurposed NTC laptops (351 repurposed laptops were provided by IT this fall) and new headphones to students as the need arises.*
- *NTC maintained Moody's Aa1 bond rating.*
- *NTC and NTC Foundation received clean audit opinions for 2019-20, and NTC will apply for Government Finance Officers Association (GFOA) Comprehensive Annual Financial Report (CAFR) award.*
- *Collaborated with IT to release new self-service features in the Personal Details portion of the NTC Employee Center where employees can update their name, address, phone number, emergency contacts, marital status, veteran and disability information.*
- *Coordinated with Ascension to administer flu shots to approximately 300 employees.*
- *Formed a cross-functional College-wide committee on Inclusion that supports the President and WTCS goals.*
- *Teamed with Instructional Design on the revision of the New Employee Orientation online canvas course.*
- *Streamlined the recruitment process for dual credit instructors by moving the application process to NeoGov.*
- *Created new casual hire positions in the regions. These "call-in" Customer Services Representatives (CSRs) help to fill shifts on short notice.*
- *Successfully rolled out GoReact for video assessments this fall which has been used by 245 unique students in communications, sign language, nursing, public safety and more. Plan to expand use this spring to include within College 101.*
- *Collaborated with Learning, Human Resources, and Student Services leaders to develop a model for evaluating instructor-level student success, which will take the Instructional Vitality Process (IVP) to the next level.*

- *Created a Deans' Dashboard in Tableau, including views of faculty assignment, load, and schedule information; provided training to Deans on usage of the dashboard.*
- *Collaborated with IT to launch and lead a cross-functional Data Governance Committee that will ensure validity, integrity, and appropriate accessibility of data.*
- *Streamlined the grant management process by creating Team channels for each project which has improved communication with teams and allowed for continuous sharing of grant progress and assigning of tasks; this has shortened project meetings and increased their efficiency.*
- *Developed 2021-24 Strategic Plan draft to share with Board of Trustees in January and final approval in February; hundreds of staff, faculty, students and external stakeholders provided input and feedback.*
- *Completed construction on a new Warehouse Building at the Wausau Campus which will allow the red shed to become a flex lab for learning.*
- *Solicited, purchased, remodeled and installed a new HD Multi-Sport virtual gaming system in the cafeteria at the Wausau Campus.*
- *Created communication plan + web presence for Timberwolves Together restart plan.*
- *Made NTC's website more accessible and equitable by rolling out numerous accessibility improvements, making our content easier to access for all, but especially for individuals with situational, temporary, or permanent disabilities, and those with poor internet connectivity. We are now ranked in Pope Tech's accessibility analysis as #1 of 65 higher ed institutions in Wisconsin, and #17 of 3,822 nationwide (<https://4k.pope.tech/results?domain=ntc.edu>).*
- *Added a "While You're Here" section to the [www.ntc.edu](http://www.ntc.edu) home page, promoting our Campus Store, Campus Café and free WiFi.*
- *Supported the College's IT Security Policy by updating our Security Assertion Markup Language (SAML) single sign-on authentication feature of our website to use Azure AD.*
- *Investigated and evaluated WorkDay as a replacement for PeopleSoft Finance and HR. Moving forward with a July 1, 2021 implementation.*

### **Pandemic Related Accomplishments**

- *Developed an evolving classroom standard "NTC Connect." The new standard has in-room audio lift and web conferencing technology (Zoom) embedded in the room. We are in the process of testing and piloting different technologies to meet this standard.*
- *COVID Funding:*
  - *NTC received a \$50,000 DMI Risk Management Project Award to fund COVID-19 related expenses.*
  - *Submitted and received approval for \$296,743 of COVID-related expenses for Department of Administration (DOA) Coronavirus Relief Funds.*
  - *CARES Institutional (\$741,188), Strengthening Institutions Program (\$73,720) and Student (\$741,188) Funds totaling \$1,556,096 are being diligently tracked, claims are being processed, and all reporting is up-to-date.*
- *Introduced a Winter Wellness program to provide useful resources to employees as they navigate through the pandemic.*
- *Implemented a virtual Benefits Open Enrollment process.*
- *Implemented electronic file upload and payments for TSA Consulting Group (403b deductions) and Empower Retirement (457 deductions).*
- *Created NTC Employee Guidelines based on recommendations from Centers for Disease Control and Prevention (CDC), Families First Coronavirus Response Act (FFCRA), and local Health Departments to help mitigate exposure at all campuses and assist employees on leave.*
- *Implemented the Home Office Benefit for employees as an extension of the Wellness Benefit.*

- *Implemented and updated a College Work from Home Procedure in response to COVID and staggered staffing.*
- *Wausau Campus served as a drive-thru COVID testing site.*
- *Rolled out new options for the delivery of mental health services for students and staff.*
- *Held virtual Faculty Development Days via Zoom.*
- *Modified all grant outcomes to ensure we meet expectations as a result of COVID.*
- *Coordinated Sewing Masks/Sowing Hope Campaign with 16 volunteers making over 600 masks which were distributed to NTC students and staff.*
- *Evaluated impacts of COVID-19 on NTC in various ways (held focus groups with Zoom classes; collaborated with WTCS to create and deploy student COVID survey; surveyed students using virtual tutoring, help desk and advising services).*
- *Transitioned all welcome packets and admissions letters to a digital format.*
- *Developed enhanced virtual commencement ceremony videos for the December commencement.*

## Accounting Advisory Committee

### Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

Date: 10/27/2020

Time: 3:00 p.m. – 4:30 p.m.

Location: Zoom

#### Attendees

##### Industry Members:

- Lisa Fenhaus-Johnson – Graebel
- Amy Janke – Marathon Cheese
- Keith Koszarek – Wipfli
- Traci Leffel – Rocket Industrial
- Terry Lewis-Birkett – Great Kids, Inc.
- Nicole Lipinski – Volm Companies
- Michael Matuszak – KerberRose SC

##### NTC Team:

- Evan Barshack – Accounting Faculty
- Brandy Breuckman – Dean-School of Business, Community Services & Virtual College
- Sara Hill – Accounting Faculty
- Brad Gast – Dean-Workforce Training & Professional Development
- Yang Yee Lor – Student Success Advisor
- Kou Yang – Accounting Faculty
- Tracy Bliese – Administrative Assistant-School of Business, Community Services & Virtual College

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

- **Enrollment Report**
  - This fall we had 53 enrollments in the Accounting programs through traditional and Virtual College formats. There are currently five applications for spring but that will definitely increase as we get closer to the spring semester.
- **New Faculty**
  - Evan Barshack joined our team in the midst of the pandemic right before the fall semester started. Evan is a tax attorney and taught in the Minnesota State school system for 12 years. He enjoys teaching at two-year institutions due to the diversity of students who are trying to better themselves.

- **Bookkeeper Certification Results**
  - The Accounting Capstone was piloted in spring of 2020. There were two sections, one Virtual College and the other face to face, with 24 students overall. Of those, 22 students took the bookkeeper certification exam and passed with an average rate of 90% which is really great. The National Bookkeepers Association is going to transition to a new website called the National Association of Certified Public Bookkeepers ([nacpb.org](http://nacpb.org)). The good news for our students is the exam fee and membership fees are a bit less than with the NBA.
- **Scholarship – Accounting Capstone**
  - Students need to pay exam fees and membership fees for the bookkeeper certification out of pocket so a scholarship fund was created to help with those additional expenses. Some of us are already contributing to the fund and we hope more are able to.
- **Flexibility Options for Face to Face (Zoom)**
  - The Accounting program was well setup to make the switch to virtual when the pandemic began. We have had a Virtual College option for quite a while which allows students to complete the program 100% online with flexible due dates to work with their schedules. Students actively working in the accounting field have really appreciated the flexibility to make school fit around their work and personal lives. We were initially able to pivot face to face classes to synchronous learning using Blackboard Collaborate. Luckily NTC had been planning to transition to Zoom over the summer so it was a seamless transition for students.

## Program Modifications discussion

- **Program Modification**
  - We have been trying to decide whether to convert from the desktop version of QuickBooks to QuickBooks Online. There is still a lot of comfort and security with QuickBooks desktop, however, we found that due to the type of equipment students have it's very difficult for them to download the software successfully on their personal devices and have it operate successfully throughout the semester. QuickBooks is also a great recruiting tool for high school students who have completed Accounting 1. The chance to play around in software and do debits and credits is fun. High schools are not going to purchase a bunch of QuickBooks licenses and download the software in their computer labs though.

As we continued to go back and forth COVID gave us the push to move ahead with QuickBooks Online. The way QuickBooks Online is offered to students is as a single company file that they start and continue to build for that one company throughout the series. We run into issues with students maintaining access to the company and keeping it during their trial period. The reason we want to combine QuickBooks 2 and 3 into a single 2-credit course is to eliminate the chance for students to delay the series and lose access to their company file. We really want them to complete the full series in one semester. QuickBooks 1 still needs to be a separate course because there are many other programs that benefit from the quick introduction and we want to continue to market that 1-credit course to programs like Culinary Arts, Administrative Professional, Small Business Entrepreneurship, and others that just want a taste of QuickBooks without committing to the entire series.



Keith stated Wipfli is converting from desktop software as much as possible, and converting clients to QuickBooks Online, so agrees it's a wise move. Sara felt the industry has held out on this transition but since the pandemic began it's really something we have moved toward. Keith added it can be shocking for some clients because QuickBooks Online looks very different than the desktop version but once they actually use it they seem to get over those feelings. Michael agreed and KerberRose is also recommending that all new clients use QuickBooks Online rather than the desktop version. It helps for their ease of use because they can access client documents online rather than trying to obtain paper copies. It's a good decision on NTC's part.

- **10-101-1 Accounting Associate Degree**
  - Change 10-101-181 QuickBooks 2 (2 credits) – Change QuickBooks 2 to a 2-credit course and include the content from 10-101-182 QuickBooks 3. The reason for consolidating these courses is to encourage students to complete the series in a semester especially with the change to QuickBooks Online.
    - The advisory committee supports this change.
  - Remove 10-101-181 QuickBooks 3 (1 credits) – The content from QuickBooks 3 will be combined with QuickBooks 2 as a 2-credit courses.
    - The advisory committee supports this change.
- **31-101-1 Accounting Assistant Technical Diploma**
  - Change 10-101-181 QuickBooks 2 (2 credits) – Change QuickBooks 2 to a 2-credit course and include the content from 10-101-182 QuickBooks 3. The reason for consolidating these courses is to encourage students to complete the series in a semester especially with the change to QuickBooks Online.
    - The advisory committee supports this change.
  - Remove 10-101-181 QuickBooks 3 (1 credits) – The content from QuickBooks 3 will be combined with QuickBooks 2 as a 2-credit courses.
    - The advisory committee supports this change.
- **99-101-1 Bookkeeping Technology Certificate**
  - Change 10-101-181 QuickBooks 2 (2 credits) – Change QuickBooks 2 to a 2-credit course and include the content from 10-101-182 QuickBooks 3. The reason for consolidating these courses is to encourage students to complete the series in a semester especially with the change to QuickBooks Online.
    - The advisory committee supports this change.
  - Remove 10-101-181 QuickBooks 3 (1 credits) – The content from QuickBooks 3 will be combined with QuickBooks 2 as a 2-credit courses.
    - The advisory committee supports this change.
- **99-101-1 QuickBooks Certificate**
  - Change 10-101-181 QuickBooks 2 (2 credits) – Change QuickBooks 2 to a 2-credit course and include the content from 10-101-182 QuickBooks 3. The reason for consolidating these courses is to encourage students to complete the series in a semester especially with the change to QuickBooks Online.
    - The advisory committee supports this change.
  - Remove 10-101-181 QuickBooks 3 (1 credits) – The content from QuickBooks 3 will be combined with QuickBooks 2 as a 2-credit courses.

- The advisory committee supports this change.
- **99-101-2 Small Business Bookkeeping**
  - Change 10-101-181 QuickBooks 2 (2 credits) – Change QuickBooks 2 to a 2-credit course and include the content from 10-101-182 QuickBooks 3. The reason for consolidating these courses is to encourage students to complete the series in a semester especially with the change to QuickBooks Online.
    - The advisory committee supports this change.
  - Remove 10-101-181 QuickBooks 3 (1 credits) – The content from QuickBooks 3 will be combined with QuickBooks 2 as a 2-credit courses.
    - The advisory committee supports this change.

## **Jail/NTC Advisory Committee**

### **Summary of Advisory Committee Meeting Minutes for**

### **NTC Board of Trustees**

Date: 10/27/2020

Time: 11:30 a.m. – 1:00 p.m.

Location: Zoom

#### **Attendees**

##### Industry Members:

- Nick Hoeft – Sargeant – Lincoln County Jail
- Gail Hurd – Employment and Training Coordinator – Department of Workforce Development
- Sandra LaDu – Jail Administrator – Marathon County Jail
- Gabe Lind – Jail Lieutenant – Price County Jail
- Tina Perkofski – Probation and Parole Agent – Marathon County Courthouse
- Ray Slatton – Greater Wausau Christian Services
- Jane Spencer – Deputy Director – North Central Wisconsin Workforce Development Board

##### NTC Team:

- Jean Bowen – AE Instructor – Lincoln County Jail
- Iain Cameron – Dean, School of Engineering & Advanced Manufacturing
- Tanya Grupe – AE Instructor – Marathon County Jail & Marathon County Job Center
- Kay Hennes – AE Instructor – Price County Jail
- Barb Juliano – Instructional Assistant – Marathon County Jail & Marathon County Job Center
- Kellie Bales – AE Faculty – Taylor County Jail
- Mari Kraege – AE Instructor – Marathon County Jail
- Kathy Krause – AE Program Director, GED/HSED Advisory, AE Faculty – Wausau NTC
- Shannon Livingston – Dean of Student Services
- Anessa Ludwig – College Prep Center Assistant
- Brooke Schindler – Dean, School of General Studies
- Wendy Storlie – AE Faculty – Langlade County Jail
- Lindsey Zakrzewski – Accommodations Coordinator
- Ronda Zastrow – AE Instructor – Marathon County Jail

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

- Ray Slatton, Chairperson, and Brooke Schindler, Dean of School of General Studies at Northcentral Technical College welcomed everyone to the meeting and thanked them for attending.
- Everyone in attendance introduced themselves.

### College Wide Updates:

WIGS (Wildly Important goals) are always our driving objectives.

- Increase 3-year graduation rate for all WTCS-approved programs from 42% to 50% by 6/30/2022
- Increase Full-time enrollments from 2,799 to 3,058 by 6/30/2022
- Streamline college-wide processes to increase the safety, sophistication and efficiency of learning and work environments by 6/30/2022

### Spring 2020 update:

- NTC had the disruption in programming with COVID-19 and closures.
- Despite the COVID 19 disruption, 85% of students completed 8-week courses and 83% completed 16-week courses.
- Outcomes Based Funding reflected this excellent work:
  - NTC ranked 6<sup>th</sup> of 16 (though we are 8<sup>th</sup> in size) in total dollars awarded for 2020-21.
  - NTC will receive \$178,729 MORE than we received in 2019-2020 (increase of 10%) from outcome-based funding.
- Due to stringent protocols, NTC was able to safely reopen to students and the public this fall.

### New programs:

Business Operations, Civil Engineering Technology, Crop Scout, Early Childhood Teacher, Human Resources, Hospitality Specialist, Law Enforcement in the 21st Century, Liberal Arts Transfer, Paralegal, Supply Chain Specialist, Veterinary Technician

### Success Skills

NTC is changing Soft Skills to Success Skills based on feedback from employers.

#### Success Skills (4 proposed)

- Communicates effectively
  - Speaking/writing/listening/audience/\*teamwork
- \*Thinks Critically
  - Problem solve/acquire info/use technology/evaluate/question/\*creativity
- \*Models Integrity
  - \*Productive and accountable/ethical behavior/quality/self-awareness
- Respects Diversity
  - \*works cooperatively/respectful/recognize bias/cultural diversity/\*global awareness



## **Student Support**

NTC is committed to help support students, especially during the COVID when they need it more now than ever: Timberwolf Table (food pantry), Peaceful Solutions Counseling, Timberwolf Learning Commons, CARES Act direct student funding, "It's in Our Jeans" employee giving campaign, Student Scholarships.

## **A. Industry Trends**

- Ray: Two instructors at the jail have stepped down due to concerns with COVID-19, so the bulk of programming is being handled by Ray at this time, until their positions are filled. The Joseph project is going to be running another intake session coming up on November 9<sup>th</sup> at The Cross (Church) of Wausau.
- Laura: It has been a struggle for folks to remain clean and sober, as it has been a challenging time for them as far as having social contact and getting the help they need. It is a good time to encourage people to do online trainings, educational certificates, and self-improvement things to keep them active and involved with other people.
- Jane: We continue to see the need for people in manufacturing, transportation, and IT. DWD has been awarded a four-year grant to foster opioid recovery. Our area has been included in the grant, which will allow us to help those individuals affected by opioids with career counseling, as well as help them connect to the workforce in those occupations. Hopefully NTC will soon be taking referrals for individuals that want to connect to the workforce that are in their recovery.
- Sandra and Ronda: We are not transitioning people into the community to do much as in the past. People's serve sentences are generally established as either a job or an education, or they are not leaving. We are trying to keep people busy, and as safe as possible, but right now, with COVID in the jail, MCJ is currently focused on meals, medication, and stabilization and not much else at the moment.
- Tina: We have been working with individuals on skill practices and homework assignments that relate to decision making, dealing with urges, and working on decreasing emotional stress via phone and FaceTime. Currently, there are 6 agents working in the office per day out of 30.
- Nick: Our numbers are cut in half. LiCJ has been trying to get students into the program room to enter work into Canvas, work on resume materials, etc., if needed. Currently, there are no Huber inmates, so no one is going out/coming in. Arrests are down.
- Gail: Inmates/Students have contacted me for help getting their resume out there. We are also working hard with some of these employers that are now offering work-from-home opportunities that were not offered before COVID, which really gives stay-at-home moms or people with transportation needs, the option to work from home.
- Jane & Gail: Marathon County Job Center is available via phone, but unfortunately there is no timeline as to when the Job Center will reopen to serve individuals in person again.

## **B. Program Information**

### **1. Jail FTEs**

All five of our county jails at some point have restricted access or programming or completely closed intermittently or for longer. As a result, FTEs are down in general.

- Langlade is down, as they have restricted access in order to contribute to the mitigation of COVID-19.
- Lincoln is slightly down
- Marathon is down 1 FTE
- Job Center FTEs are down as it has been reduced from 12 hours per week to 4hrs per week via Zoom workshops
- Price: FTEs are up by 0.73 FTEs.
- Taylor: Down 1 FTE.

## 2. Year End Updates

For outcomes-based funding measures, the two that connect to Adult Education, we performed at 3<sup>rd</sup> in the state and 6<sup>th</sup> in the state. Overall, in our AEFLA grants, we served about 817 students last year, 433 of those were in the jails. NTC received WTCS recognition this past week for their exceptional performance during the pandemic.

## C. Curriculum & Assessment

### 1. 2019-2020 Jail Summaries

- We have created an annual summary sheet for each of the jails. This sheet includes information regarding what classes/programs students are engaging in (high school credentials, career readiness path or post-secondary) at the jails.

### 2. Instructors' Reports

- Instructors at each jail are working within the parameters within the protocols of their jail to serve students in creative ways: reduced class sizes, zoom, through the visitation window and in a correspondence model. Though a lower number of students are being served, they are still making progress.
- Shannon: We have done some testing at the jails as we are allowed. We have been to Marathon County Jail but were not able to get back to Lincoln County Jail as the test was cancelled.
- WRC: NCRC is gone. We are currently working on creating a Workforce Readiness Certificate (WRC) that students can work on through Edmentum (software).
- *Job Center Workshops*: The Marathon County Job Center is doing Life Skills Workshops via Zoom. Feedback has been positive, allowing students to access from home via phone or computer, eliminating transportation/childcare barriers.

## D. Equipment and Facilities

### *NTC COVID-19 protocols:*

- NTC's safety protocols include temperature scans, hand sanitizing upon entry, wearing of face masks, cleaning in/out, and reduced room capacities to maintain social distancing. Individuals must have a reason to be on campus (work, class, meeting, tour, etc.). Anyone with COVID-like symptoms are encouraged to stay home.

### *Jails' COVID-19 protocols:*

- All jails had similar protocols with temperature checks, screening questions, and quarantine before releasing inmates into the general population.
- Langlade County has a machine that disinfects the rooms
- Taylor County does not require masks to be worn.
- All NTC instructors/staff follow NTC COVID-19 protocols (masks, clean in/out, etc.).



**E. Focus Discussion Item: Creative programming solutions during COVID closures**

- Price County Jail is leaning on Zoom right now, which is a cool option.
- We have heard a lot of good stories from Jean about teaching behind the glass.
- Wendy pivoting to a course by correspondence type situation with dropping off/picking up materials for students.
- Kellie is continuing to pivot with whatever Taylor County Jail will allow.
- At MCJ, we are in our first situation where we are looking to pivot and pause.

**F. Continuing Education / Business & Industry Solutions Initiatives**

Handouts:

- Leadership Academy
- Move to Manufacturing
- Put Your Oxygen Mask on First
- Mind Trekkers: Save the Date
- Connect Your Business to NTC Students and Graduates
- NTC/Wisconsin Techconnect Handshake Flyer for Employers

Next Meeting: Tuesday, April 13, 2021 - 11:30a – 1:00p





# Nursing Advisory Committee

## Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

Date: 10/29/2020

Time: 7:30 a.m. – 9:00 a.m.

Location: Zoom

### Attendees

#### Industry Members:

- Janene Beck-Hafner, TLC Project Consultant, Inclusa
- Therese Blakeslee, Assistant Director of BSN at Home Options Program, UWSP
- Mason Heldt, Student Placement Coordinator, Aspirus Wausau Hospital
- Mindy Meehan, Director of Nursing, Wausau Manor
- Mary Moore, RN, BSN, Director Organizational Development, Aspirus Langlade Hospital
- Julie Reimer, Nurse Recruiter, Aspirus Wausau Hospital
- Heidi Wincentzen, Nursing Faculty, UW Stevens Point

#### NTC Team:

- Marlene Roberts, Dean of Health
- Angela Roesler, Nursing Faculty/Program Director
- Brad Gast, Dean of Workforce Training and Professional Development
- Becky Leopold, Administrative Assistant
- Laura Litzer, Academic Advisor
- Sara Peterson, Science Faculty
- Emily Steinbach, Learning Coordinator

#### Other:

-





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

Thank you for your participation in our program and continued partnership in completing our nursing students. We greatly appreciate your time and candor. If you have any additional questions or thoughts, please reach out and we would be happy to meet, tour, or discuss at your convenience.

**Program Modification Discussion**



# Administrative Professional Advisory Committee

## Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

**Date:** 11/3/2020

**Time:** 12:00 p.m. – 1:30 p.m.

**Location:** Zoom

### Attendees

#### Industry Members:

- Ann Dahlke – UMR
- Kelly Franklin – Cloverbelt Credit Union
- Taryn Fuller – Wausau School District (Wausau West)
- Sarah Ruffi – Ruffi Law Offices
- Lisa Westphal – Westphal Staffing

#### NTC Team:

- Brandy Breuckman – Dean-School of Business, Community Services & Virtual College
- Dianne Carroll – Faculty, Business Technology & Marketing
- Brad Gast – Dean-Workforce Training & Professional Development
- Carrie Heckendorf – Faculty, Business Technology
- Erin McNally – Learning Manager-School of Business, Community Services & Virtual College
- Tracy Bliese – Administrative Assistant-School of Business, Community Services & Virtual College

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

- **Enrollment Report**
  - This year we have 14 students accepted with 10 currently enrolled. We know from our list of top 50 occupations that this program is needed so we continue to recruit students.
- **Program Update**
  - All of our Business programs were recently accredited through the Accreditation Council for Business Schools and Programs (ACBSP). We are very proud of the accomplishment and the quality seal it provides for the Business programs. It's about continuous improvement so we are excited to have the framework for quality in these programs.
- **Business Professionals of America (BPA)**
  - BPA has definitely been impacted by the pandemic and everything has been moved to a virtual format. The state leadership conference will be held virtually February 25 and 26. There was a fall leadership conference which was a combination of three different CTSOs in the state: Professional



Agriculture Students (PAS), SkillsUSA, and BPA. All state officers came together and held a virtual conference with over 250 registrations and students from the 16 technical colleges. Keynote speakers on timely and relevant topics like micro aggressions, understanding bias, and other current events. We are trying to incorporate BPA into our programs wherever we can, incorporating Success Skills and looking at the co-curricular part of BPA as we develop our assignments and assessments so we can show the relevance between the club, the classes, and ultimately their career field. As much of a headache as COVID has created for people it has really brought out the creativity and innovation of students. It was amazing how many engaging activities the students created at the conference.



**Business Management/Business Analyst/  
Small Business Entrepreneurship Advisory Committee  
Summary of Advisory Committee Meeting Minutes for  
NTC Board of Trustees**

**Date:** 11/4/2020

**Time:** 12:00 p.m. – 1:30 p.m.

**Location:** Zoom

**Attendees**

Industry Members:

- Sundar Ananthasivan – Wausau Window and Wall
- Derek Boyd – M3 Insurance
- Kevin DeMeyer – Liberty Mutual/NTC Adjunct Instructor
- Molly Diers – Aqua Finance
- Rod Flanders – Church Mutual Insurance
- Kelly Franklin – Cloverbelt Credit Union
- Stephanie Haka – Bureau of Apprenticeship-Department of Workforce Development

NTC Team:

- Brandy Breuckman – Dean-School of Business, Community Services & Virtual College
- Brad Gast – Dean-Workforce Training & Professional Development
- Kelly Poppe-Gale – Faculty, Business Management & Leadership Development
- Kimberly Reed – Faculty, Business Management & IT
- Jim Ortiz – Student Success Advisor
- Tracy Bliese – Administrative Assistant-School of Business, Community Services & Virtual College

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

- **Enrollment Report**
  - This fall the Business Analyst program had 13 students accepted with 9 enrolled, the Small Business Entrepreneurship program had 47 students accepted with 33 enrolled, and the Business Management program continues to have high numbers with 119 students accepted and 78 enrolled.

- **Business Management**
  - When the Business Management program was initially created it utilized many courses NTC already had with very few courses created specifically for the program. The faculty have been discussing areas for improvement to provide students with a stronger base for employment. A [survey](#) was sent to the committee to obtain more information from an employer standpoint. Industry members indicated financial skills, project management, time management, organization, emotional intelligence, and communication skills are important in their organizations. Industry members indicated the following credentials are valuable to their businesses: Chartered Property Casualty Underwriter, Associate in Risk Management, and project management certifications. Students completing NTC's embedded Project Management Certificate are able to sit for the Certified Associate in Project Management (CAPM) exam, however, the exam is not a requirement. The committee will continue to discuss potential changes in the program.
- **Business Analyst**
  - We have found students are completing a certificate program and then moving into the Business Analyst program so we are reaching out to find out what is catching their interest. NTC can receive more state funding as we grow the program and we know area businesses are in need of people with these skills.
- **International Business**
  - There are many businesses in the area who are doing business internationally and we don't currently have a program or any courses in this subject area. We are considering adding an associate degree program. Industry members indicated there is a need for an International Business associate degree in our area.

## Program Modifications discussion

- **Program Modification**
  - **10-145-1 Small Business Entrepreneurship Associate Degree**
    - The Accounting team is making a change with QuickBooks that affects the Small Business Entrepreneurship program. We saw a need in the past for certain programs to have some QuickBooks experience as well as a need from the industry side for introductory QuickBooks skills. At that time we broke the 3-credit course into a series of three 1-credit courses. We still see the need for QuickBooks 1 to remain a separate 1-credit introductory level course. We have recently changed to QuickBooks Online from the desktop version and there is access that we don't want students to lose by not completing the whole QuickBooks series in one semester. The easiest way to ensure they will keep their access through the series is by merging QuickBooks 2 and QuickBooks 3. Students will still be completing three credits, the only difference is they will enroll in two courses instead of three.
    - Change 10-101-181 QuickBooks 2 (2 credits) – Change QuickBooks 2 to a 2-credit course and include the content from 10-101-182 QuickBooks 3. The reason for consolidating



these courses is to encourage students to complete the series in a semester especially with the change to QuickBooks Online.

- The advisory committee supports this change.
- Remove 10-101-181 QuickBooks 3 (1 credits) – The content from QuickBooks 3 will be combined with QuickBooks 2 as a 2-credit course.
  - The advisory committee supports this change.

## Architectural Design Technology

### Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

**Date:** 11/9/2020

**Time:** 4:00 p.m. – 6:00 p.m.

**Location:** Zoom

#### ***Meeting Attendees***

##### Industry Members:

- Brandon Boris – Luoma Design Solutions
- Thomas Grund – Oldcastle Building Envelope
- Jeff Voight – Major Industries
- Steve Peter – County Materials
- Travis Puig – Wausau Window & Wall
- Kevin Schemenauer – Hallmark Building Supplies, Inc.

##### NTC Team:

- Iain Cameron – Dean
- Tim Fetting – Associate Dean
- Travis Severson – Faculty
- Mike Block - Faculty
- Susan Clark – Administrative Assistant

##### Other:

- Brad Gast – Dean, Workforce Training & Professional Development

#### ***NTC College-Wide Updates***

- Iain Cameron presented the committee with college wide updates and goals for upcoming year. The presentation stated that our goals for this year included increasing student success, growing the skilled workforce and strengthening our infrastructure.
- Despite Covid 19 disruption, 85% of students completed the 8 week courses and 83% completed the 16 week courses.
- Faculty worked diligently with students to ensure maximum opportunities for program completion.
- We are following CDD guidelines and have stringent protocols in place for students and public visitors.

# Advisory Committee Meeting Minutes

## Architectural Design Advisory Committee



9<sup>th</sup> November 2020 | 4:00pm to 6:00pm | Zoom Meeting

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- New programs at NTC were shared with the committee including Civil Engineering, Supply Chain Management, and many others. We are facing budget cuts from the State and we are closely monitoring our situation in these difficult financial circumstances.
- We have streamlined our non-technical soft skills assessment and renamed them Success Skills. We have consolidated them from seven to four skills including communicating effectively, thinking critically, modeling integrity and respecting diversity.
- NTC has a System of Assessment in place for all program outcomes and success skills.
- The top 50 occupations in Wisconsin have been published and these were shared with the committee, along with specific mention of 11 occupations related to technical or manufacturing fields.
- Student support programs for this year include the Timberwolf Table, CARES, scholarships, Peaceful Solutions Counseling, Timberwolf Learning Commons and the "It's In Our Jeans" employee giving campaign.
  - Travis Severson added the eleven students from the ADT program received scholarships totaling \$5600. The range of the awards was from \$250 to \$800.

### **Instructional Area / Program Updates**

#### **• Program Enrollment**

- 20 first semester students enrolled in ADT program for fall 2020
- 18 third semester students enrolled in ADT program for fall 2020
- 2 students enrolled in Construction Technologies
- 6 students enrolled in the Architectural Design Software Technical Diploma
- Committee members asked questions on the decline in the enrollment numbers and whether that was related to COVID. Travis stated that the pandemic has definitely played a role in the lower numbers in the program relative to previous semesters. We are hoping for increased enrollments in fall of 2021. Campus tours will be increasing as COVID restrictions relax which has a positive impact on recruitment.

#### **• Program Information Update**

- Travis Severson reviewed how classes were concluded in the spring. The spring semester offered virtual classes for the second half of the semester. Travis was glad to report that the current classes are meeting in person, on campus. The classrooms have capacity restrictions and therefore instructors have implemented a weekly rotation for the students that can attend the in person sessions. Recently, we did have two weeks that were completely virtual but we are back rotating students again. The classes being held through Zoom are working well for the virtual portion of the class. Students are getting familiar with the program and it seems to be working well. Thomas Grund asked if the program will have a virtual component going forward. We want to maintain some flexibility for the program requirements with a virtual component due to fact that some students travel a long distance or have health issues which makes the virtual setting preferable for them. The technical college is mainly hands-on learning so we do not want to lose that goal of training at NTC.
- Travis and Iain stressed that this advisory committee and their input is an important component when structuring program curriculum. Last year the committee suggested to add a second class of REVIT for students. That change has been made for the program. Also, several years back the committee suggested that we create a software diploma that had classes from Architectural Design and Mechanical Design to meet the needs of employees in industry and that also has been implemented.

#### **• Club Update**



# Advisory Committee Meeting Minutes

## Architectural Design Advisory Committee



9<sup>th</sup> November 2020 | 4:00pm to 6:00pm | Zoom Meeting

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- Mike Block shared with the committee that there is a student chapter of the Nation Association of Home Builders on campus. There are plans under development for activities for the participants. Due to the situation with Covid, the yearly competition through the NAHB association in which our students participated will be held virtually. This being the format, students have decided to not participate in the competition this year.

### • **Industry Trends:**

- Jeff Voight, Major Industries, shared that his company sent as many employees as possible to work from home. New orders have been steady and quoting and estimating for the upcoming months is looking very positive. For 2021, Wausau Window believes they may see a small decrease but for 2022 they should see a significant increase in business.
- Tom Grund, Oldcastle Building Envelope, has been keeping busy with quick turn-around projects and larger projects are now coming through. The future outlook is looking good. We are re-hiring in the shop and have started re-hiring in the office which is good news.
- Brandon Boris, Luoma Design Solutions, did see some projects put on hold over the last few months but now things have opened up and they are seeing small and larger projects come in. Everything seems to be working well. The building industry is not sure if there will be a drop in office building projects due to the new normal of using virtual workers.
- Steve Peter, County Materials, said that the year started strong and it looks like the year will end strong also. County Materials is highly diversified and they anticipate staying strong.
- Travis Puig, Wausau Window and Wall, has sent approximately fifty percent of their office work force to work virtually and that will continue into the future. Currently, projects that have been delayed are back on track. They are busy and it looks like business will be strong for the rest of the year.
- Kevin Schemenauer, Hallmark Building Supplies, Inc., has had a good year up to this point in the building distribution business. Kevin is hearing from contractors that they are seeing a shift from multi-family construction to single family home and remodeling projects. The market seems strong and it looks to continue into 2021 for at least the first quarter.
  - Travis stated that there has been a large increase in the cost of building materials for residential homes and he asked Kevin if this was also the case for commercial building materials. Kevin stated that the cost of metal materials such as aluminum has stayed very level. Steve Peter added that concrete and masonry has remained very strong and the costs have stayed stable comparison to other areas. John Voight agreed that Major Industries has been fortunate that their costs have remained the same.
- Brad Gast, Workforce Training and Professional Development, is seeing a more “K-shaped” recovery. One company is hiring and the next company is wondering if they can keep the doors open. A large majority of companies that Brad is in contact with is very concerned with the worker shortage. Consumer spending is going to explode when the economy opens up. He believes there will be a large labor crunch going forward.

### • **Facilities and Equipment**

- One of the upcoming projects for facilities will be adding an addition to the EM automation lab for smart manufacturing. This addition to the school will be around a 1.7 million dollar investment and will be related to Industry 4.0. We will start by creating some modular laboratory spaces in which students can work. We are updating our Manufacturing Engineering program to integrate projects that will be undertaken in this new area. There will be experimentation by students on a variety of

items to capture data for supply chain analysis by students. More information will be available in the future. This addition will also be complimented by a grant that is being developed and will work in conjunction with a similar grant for our automation program.

- We have the new Civil Engineering program that started this year and will be upgrading some of the survey equipment to be used by this program as well as the Architectural Design program.

### • **Workforce Training and Professional Development Update**

- Brad Gast, Dean of Workforce Training and Professional Development, (formerly B&I), reported that the division name change was to have the name fit the training being offered. Brad shared that his division is partnering with the School of Engineering and Advanced Manufacturing to create a seamless flow for industry that needs support from NTC. One of their premier initiatives is the *MovetoManufacturing* which is a program to get individuals interested in entry level positions in manufacturing. We are trying to ensure that we have a pipeline of employees going forward of employees that can function immediately upon being hired. This program has had 107 participants over the last seven months with 97% placement of individuals in job openings. The program will be expanded in a pilot program offered to area high schools starting with Antigo High School in the spring. Apprenticeship is being administrated through this division so if employers have any apprenticeship questions they can contact Brad Gast or Katie Metko.
- There was a discussion of the Hand Shake program offered by NTC which is a new system for connecting students and employment openings in industry and a handout was shared with the committee.

### **Program and Curriculum Modification Discussion**

- Travis Severson reviewed the curriculum sheets for the program. Currently, we have no curriculum changes for the 2021-2022 school year. Travis reviewed that about four years ago, the program was restructured to include no more than 64 credits for existing programs and 60 credits for any new programs. We reorganized to require fewer credits in the first and fourth semesters. Students can take general education classes in summer or winterim if they wish to do so. There are several program tracks that an individual may pursue besides the full time track. Students that start in the spring of the year can follow a 5 semester track and students that wish to only attend part time have the ability to follow a 6,7 or 8 semester track which equates to a three, three and a half or four year curriculum. The curriculum starts with more residential design that commercial which is covered in the fourth semester classes.
- In the spring semester, the program was charged with the task of changing some of the classes to eight week sessions rather than sixteen week classes. At this point, the completion rates are not conclusive on which length of classes is received better by students. We continue to offer both and will continue to evaluate the data on those completion rates.
- The program also offers two technical diplomas and a software certificate which is a cross over between Architectural Design and Mechanical Design software programs including Inventor, Solidworks, Revit and SketchUP. Travis asked if the committee could think about any modifications that they would like to see for any of these curriculum requirements going forward and bring those suggestions to the spring advisory meeting.
- Steve Peter asked if there has been any discussion of revising the Residential Building program. There was no information on the current program status other than the program being suspended.

# Advisory Committee Meeting Minutes

## Architectural Design Advisory Committee



9<sup>th</sup> November 2020 | 4:00pm to 6:00pm | Zoom Meeting

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- Committee members were given information on the Youth Options program that is offered at the high school level. On average there have been one or two students involved in this program.

### **Next Meeting Details and Suggestions**

Iain shared information on the spring 2021 advisory committee meeting that will take place in late April or early May of 2021. We plan to maintain the virtual format for this meeting unless circumstances change. We are making a format change to the advisory committee meeting starting with the spring 2021 meeting. Industry Trends will be gathered using a survey completed by advisory committee members 4-6 weeks prior to the meeting. We would like members to share information on forecasting, technology, growth and organizational changes relative to their company. We will be looking at term information with the hope of rotating our industry partners on the committee. Committee chairpersons will be asked to take a more active role if they are able to do so.



# Leadership Development/Human Resources Advisory Committee

## Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

Date: 11/11/2020

Time: 12:00 p.m. – 1:30 p.m.

Location: Zoom

### Attendees

#### Industry Members:

- Rhaea Baity – Land O’Lakes
- Jennifer Cassell – Peoples State Bank
- Terri Danen – A&B Process Systems
- Darla Viegut – Colby Metal
- Lisa Westphal – Westphal Staffing

#### NTC Team:

- Brandy Breuckman – Dean-School of Business, Community Services & Virtual College
- Amanda Brzezinski – Learning Coordinator-Workforce Training & Professional Development
- Jim Ortiz – Student Success Advisor
- Kelly Poppe-Gale – Faculty, Business Management & Leadership Development
- Kurt Swanson – Faculty, Supply Chain Management & Leadership Development
- Tracy Bliese – Administrative Assistant-School of Business, Community Service & Virtual College

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

- **Enrollment Report**
  - The Leadership Development program is seeing pretty healthy enrollments. Jim stated we are approaching 50 students in the Human Resources program during its first semester. The program is available 100% online. Students are able to attend some face to face course in Leadership Development and General Studies courses if they would like to. We are happy to hear there is a need for graduates in this industry.
- **Career Skills Path – Leadership Development**
  - NTC Career Skills Paths are a professional development program with short module courses that are broken out from our Leadership Development program. It covers

topics that permeate through different industries which is why we chose to start with Leadership Development courses. We were able to take our 3-credit courses and break them into smaller modules so those who are already working, or those who can't complete a full associate degree right now, can complete the modules that apply to them. The modules are designed so learners can combine them to earn a technical diploma or eventually an associate degree if they choose to. Kurt Swanson was part of building this Career Skills Path. Kurt explained it's similar to a micro learning concept. Modules are .25-credit courses that each focus on a competency. We have a wide variety of information building to either an objective or performance assessment, depending on the competency. We really try to engage students to promote understanding and displaying their knowledge. Brandy showed an example of the modules available in the Leading Strategically 3-credit course. Specific modules can become part of a professional development plan for employees.

- Amanda let industry members know that they can contact her at [brzezinskia@ntc.edu](mailto:brzezinskia@ntc.edu) or any one of the trainers to assist with the Career Skills Paths or other training needs for employees. We are also in the process of getting these modules certified to provide SHRM CEUs. Darla asked if NTC provides a SHRM certification. Amanda explained we still provide the SHRM exam study prep and looking to offer the SHRM Essentials course which is the step before SHRM certification. We hope to get that online in early 2021. Jennifer took NTC's exam prep course with her team at Peoples State Bank. She loved the course and their whole team passed the exam.
- **Human Resources Associate Degree**
  - Brandy provided an overview of the Human Resources program. Many of the courses in the first and second semesters are also part of the Leadership Development program. We are still working on building the specific Human Resources content and will continue to work with Amanda and her team to ensure the content can be offered as Career Skills Path modules and align with SHRM credentials as much as possible. Jennifer suggested looking into the Student SHRM certification to see if that's still available. Brandy also wants to make sure the students in this program have involvement in Business Professionals of America (BPA) club. There are opportunities for students to earn credentials and compete in Human Resources related activities.
  - Darla asked about strategic partnerships and strategic development in the program curriculum. John teaches Managing Human Resources and Labor Relations and there is a strong focus on this area in the course. It's also emphasized in other courses like Organizational Behavior & Development and Leading Strategically. In the Supervision and Management Skills course students complete strategic plans where they develop a mission, vision, and values, as well as three year goals. Darla and Jennifer agreed the active strategic partnership is very important with SHRM and should be included in the curriculum. Darla also asked about budgeting. Budgeting aspects are included in



the Project Management so we may want to consider including that course in the Human Resources program or implanting a different course specific to Human Resources. Lisa and Terri mentioned the need for recruitment skills and potentially social media skills in entry level positions. Brandy thanked members for their feedback and explained we can include competencies in these areas in capstone and other third and fourth semester courses as we work on creating these courses. If members have any additional thoughts or feedback please contact Tracy Bliese at [blieset@ntc.edu](mailto:blieset@ntc.edu).



# Paralegal Advisory Committee

## Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

Date: 11/11/2020

Time: 5:00 p.m. – 6:30:00 p.m.

Location: Zoom

### Attendees

#### Industry Members:

Kourtney Imig – Winter, Winter & Behrens

JoAnn Mancl – Crooks, Low & Connell

Chelsea Payant – Sommers, Olk & Payant

#### NTC Team:

Sara Bartelt – Associate Dean, School of Business, Community Services & Virtual College

Tom Wendt – Faculty

Amy Denissen – Student Success Advisor

Brad Gast – Workforce Training & Development

Vicki LaPorte – Administrative Assistant (Meeting Recorder)

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

- This new advisory committee welcomed its members and the new Paralegal program was discussed in great detail. They are looking forward to the first group of graduates and have connected with NTC's Handshake to make students aware of the opportunities available to them in the community.
- Industry trends they are seeing include the need for students to learn not only the electronic filing and digi-technology to research cases, but also the knowledge of written law research techniques when reviewing statutes and legislation written at a certain period of time.
- The committee agreed on the importance of learning necessary skills for appropriate etiquette in texting and social media. The high degree of professional soft skills is imperative, along with the ability to appropriately address clients, attorneys, co-workers and the general public in legal, administrative and public environments.

## Program Modifications discussion

- **Program Modification**
  - Name Change from Paralegal to Legal Studies/Paralegal
    - 10-110-01 Paralegal program name will be changed to Legal Studies/Paralegal in June 2021. All of the colleges throughout the WTCS felt this was a better interpretation of the program content and are changing the name.
      - The advisory committee supports this change.



## Automotive Technology Advisory Committee Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

**Date:** 11/12/2020

**Time:** 3:00 p.m. – 5:00 p.m.

**Location:** Zoom

### ***Meeting Attendees***

#### Industry Members:

- Stephanie Lopez – Woosters Garage
- Jim Hubing – Car Connection Central
- Mark Poppe – Wausau School District
- Dan Klecker – Foundation of WATDA
- Sara Guild – WATEA

#### NTC Team:

- Iain Cameron – Dean
- Tim Fetting – Associate Dean
- Randall Wesenick – Faculty
- Matt Klug – Faculty
- Ross Nevienski - Faculty
- Susan Clark – Administrative Assistant

#### Other:

- Brad Gast – Dean, Workforce Training & Professional Development

### ***Welcome and Introductions***

Iain Cameron, Dean of the School of Engineering and Advanced Manufacturing at Northcentral Technical College (NTC), welcomed everyone to the meeting and thanked them for attending.

### ***Highlights from the previous meetings / updates***

The previous meeting minutes were distributed in advance for the committee to review. There were no specific follow-ups to discuss from previous meetings.

### ***NTC College-Wide Updates***

# Advisory Committee Meeting Minutes

## Automotive Technology Advisory Committee



12<sup>th</sup> November 2020 | 3:00pm to 5:00pm | Zoom Meeting

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- Iain Cameron presented the committee with college wide updates and goals for upcoming year. The presentation stated that our goals for this year included increasing student success, growing the skilled workforce and strengthening our infrastructure.
- Despite Covid 19 disruption, 85% of students completed the 8 week courses and 83% completed the 16 week courses.
- Faculty worked diligently with students to ensure maximum opportunities for program completion.
- We are following CDD guidelines and have stringent protocols in place for students and public visitors.
- New programs at NTC were shared with the committee including Civil Engineering, Supply Chain Management, and many others. We are facing budget cuts from the State and we are closely monitoring our situation in these difficult financial circumstances.
- We have streamlined our non-technical soft skills assessment and renamed them Success Skills. We have consolidated them from seven to four skills including communicating effectively, thinking critically, modeling integrity and respecting diversity.
- NTC has a System of Assessment in place for all program outcomes and success skills.
- The top 50 occupations in Wisconsin have been published and these were shared with the committee, along with specific mention of 11 occupations related to technical or manufacturing fields.
- Student support programs for this year include the Timberwolf Table, CARES, scholarships, Peaceful Solutions Counseling, Timberwolf Learning Commons and the "It's In Our Jeans" employee giving campaign.

### **Instructional Area / Program Updates**

#### **• Program Enrollment**

- 12 first semester students enrolled in Automotive Technology program for fall 2020
- 7 third semester students enrolled in Automotive Technology program for fall 2020
- 9 students enrolled in flex lab classes for fall 2020

#### **• Program Information Update**

- Iain informed the committee that we will be reviewing the requirements for Automotive degrees. We will be considering different options for offering associate degrees, technical diplomas and certificates. We want to ensure that online learning as well as in person classes are giving the students the Automotive skills they need in industry.

#### **• Industry Trends:**

- Dan Klecker, Foundation of WATDA, informed the committee that last year WATDA awarded seventy scholarships throughout the state. WATEA sponsored several in the Wausau area. The website to apply for these scholarships is now open for students to apply.
- Sara Guild, WATEA, mentioned the pathway that is under development for a high school academy which is exciting for the upcoming year. This has been a transformative year for WATEA. There have been adjustments in staffing and budgets concerns for the upcoming year.

# Advisory Committee Meeting Minutes

## Automotive Technology Advisory Committee



12<sup>th</sup> November 2020 | 3:00pm to 5:00pm | Zoom Meeting

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- Mark Poppe, Wausau School District, shared that students have been very positive during virtual learning. Students are very anxious to get back to hands-on learning. Mark thanked Ross Nevienski for his advice on structuring virtual learning for the students at the high school level.
- Stephanie Lopez, Woosters Garage, stated that the year has been challenging with staffing issues and the availability of parts. Wooster's have been very busy and it looks like that will continue into 2021.

### • **Facilities and Equipment**

- One of the upcoming projects for facilities will be adding an addition to the EM automation lab for smart manufacturing. This addition to the school will be around a 1.7 million dollar investment and will be related to Industry 4.0. We will start by creating some modular laboratory spaces in which students can work. We are updating our Manufacturing Engineering and Automation program to integrate projects that will be undertaken in this new area. There will be experimentation by students on a variety of items to capture data for supply chain analysis by students. More information will be available in the future. This addition will also be complimented by a grant that is being developed and will work in conjunction with a similar grant for our automation program.
- We are working on a dedicated Auto Tutor Room located between the Auto Shops to assist students with general education requirements. We have identified that students need additional help in classes such as math or written communications. In the past, Ross has worked with the Diesel and general education faculty to tailor the general education class to be more applicable to the program area and this has been successful.
- There is a plan in place for upgrading our cadaver stock next year and upgrade to some newer vehicles.

### • **Workforce Training and Professional Development Update**

- Brad Gast, Dean of Workforce Training and Professional Development, (formerly B&I), reported that the division has changed its name to fit the training being offered. Brad shared that there are training dollars available through grants such as a Workforce Advancement Training Grant for incumbent workers. The State of Wisconsin also restarted their Fast Forward program to provide training to incumbent or new workers. This grant has a 50% match for the employer which can be satisfied with in-kind dollar. The Workforce Training and Professional Development division has changed their business model due to the pandemic with most of the professional development offered online. The other training opportunities are 50% online. Committee members were asked to contact Brad for more information. His contact information was shared with the committee.

### **Program and Curriculum Modification Discussion**

- Randy Wesenick shared the program curriculum for Automotive Technology. The two proposed program changes were shared with the committee as follows:
  - **10-602- AUTOMOTIVE TECHNOLOGY**
    - Move 10-806-143, College Physics 1, 3 credits, to 3<sup>rd</sup> semester curriculum to maintain credit balance and allow cohorts to be formed with other technical subject students.
      - The advisory committee supports this change.

# Advisory Committee Meeting Minutes

## Automotive Technology Advisory Committee



12<sup>th</sup> November 2020 | 3:00pm to 5:00pm | Zoom Meeting

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- Move 10-809-199, Psychology of Human Relations, 3 credits, to 2<sup>nd</sup> semester to maintain credit balance.
  - The advisory committee supports this change.
- We plan on re-publishing our twelve credit Automotive & Light Repair Technical Diploma which will include Engine Repair 1, Auto Service Fundamentals, Steering and Suspension Systems, Electrical Systems 1 and Brake Systems. We plan to offer this smaller TD as a High School Academy starting in Fall 2021 with support from WATEA, DC Everest and the Wausau East High School. WATEA has offered to cover 50% of this training which is phenomenal. We are planning for twelve students to be enrolled in this program. We hope this program can be offered in other program areas in the future.
- Iain has tasked the instructors with refreshing their program. He has asked them to look at changes that could be made to the program and implemented in fall of 2023. The instructors felt that the program needs more consistency. One area to be considered is how competency-based education could be implemented in the Automotive program. We will include the Auto Collision program in this discussion.

### **Next Meeting Details and Suggestions**

- Iain shared information on the spring 2021 advisory committee meeting that will take place in late April or early May of 2021. We plan to maintain the virtual format for this meeting unless circumstances change. We are making a format change to the advisory committee meeting starting with the spring 2021 meeting. Industry Trends will be gathered using a survey completed by advisory committee members 4-6 weeks prior to the meeting. We would like members to share information on forecasting, technology, growth and organizational changes relative to their company. We will be looking at term information with the hope of rotating our industry partners on the committee. Committee chairpersons will be asked to take a more active role if they are able to do so.



# Supply Chain Management Advisory Committee

## Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

Date: 11/12/2020

Time: 4:00 p.m. – 5:30 p.m.

Location: Zoom

### Attendees

#### Industry Members:

- Victor Carungi – Wausau Supply Corporation
- Chuck Nemer – The Guru of Biz
- Scott Pettit – The Lake Companies
- Marty Robbins – Marathon Cheese Corporation
- Laurie Sazama – Greenheck Fan Corporation
- Deniale Stephens – Woods Equipment
- Russell Stowell – A&B Process Systems

#### NTC Team:

- Brandy Breuckman – Dean-School of Business, Community Services & Virtual College
- Brad Gast – Dean-Workforce Training & Professional Development
- Jim Ortiz – Student Success Advisor
- Bonnie Osness
- Kurt Swanson – Faculty, Supply Chain Management & Leadership Development
- Tracy Bliese – Administrative Assistant-School of Business, Community Services & Virtual College

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

- **Technical Skills Attainment (TSA) Approval**
  - Technical Skills Attainment is the Wisconsin Technical College System's (WTCS) way of ensuring common program outcomes for similar programs within the state. Program outcomes and TSA scoring guides are developed by faculty. Because Supply Chain Assistant is a new program Kurt has not had an opportunity to provide input yet, we needed to adopt the outcomes from the state. Throughout the program students have lots of opportunity to learn and practice these outcomes. Kurt mapped out where these outcomes are going to be introduced, practiced and assessed.
  - The Supply Chain Assistant Technical Diploma contains all of the same courses and outcomes that our Supply Chain Management Associate Degree does, however, it does not include all of the general education and business courses like the associate degree program. Since these are the same courses

- this committee has discussed these competencies in the past. We should be introducing and practicing throughout the program and assessing in several courses. Kurt uses a variety of assessments, both objective and performance assessments. He explained the matrix along with topics and competencies included in each term. Industry members appreciate the planning of competencies and logic behind the progression of courses. The plan is very inclusive.
- Russell asked if we're covering the COVID related issues. Kurt tries to have a current event topic in the courses to show students how the course information applies today. He also promotes discussion on risk and protocols around what's happening right now. Russell loves to see these real life opportunities for learning. He has a co-op student now and told the student he is lucky to be experiencing the things he's been able to see around COVID. Others will not have the same opportunity to see some of the things happening now.
    - The advisory committee approves the TSA plan.
  - **Industry Trends:**
    - Industry members shared their challenges with staffing since the pandemic has hit locally. Most are experiencing long lead times with suppliers, issues with transportation, and increasing costs.
  - **Enrollment Report**
    - Because NTC already had a strong online presence we have been able to maintain our enrollments as a College. We've struggled getting students into the Supply Chain Management program mostly because prospective students don't know what it is. This fall three new students were accepted in the program and there are 14 students currently enrolled in classes. There has been a slow and steady enrollment in the associate degree. Kurt has done well with keeping students on and has done a lot with our K-12 schools to introduce the program.



## Dental Programs Advisory Committee

### Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

Date: 11/13/2020

Time: 12:00pm – 1:30pm

Location: Zoom

#### Attendees

##### Industry Members:

- We had industry members RSVP, however, no one was able to attend the meeting

##### NTC Team:

- Brenda Alberts, Dental Faculty
- Janet Baumann, Associate Dean of Health
- Michelle Hilts, Dental Faculty and Program Director
- Becky Leopold, Administrative Assistant, School of Health
- Karen Turner, Dental Faculty
- Richard Wilkosz, Science Faculty

##### Other:

- Sarah Poggi, Dental Hygiene Student
- Madison Wesbrock, Dental Assistant Student

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

##### Capital Equipment Purchases:

- The Dental Clinic continued to receive capital funding to replace dental units. This year six dental units were replaced with DCI Edge units. This is in alignment with the continuous capital purchase plan to eventually replace all units in the clinic. Three out of the five units have new operatories.



- From capital we also were able to replace six radiography patient chairs, purchase a Midmark Vantage Panorex machine, we received 36 replacement lap top computers for clinic use, two Ritter Autoclaves, and one SciCan Statum.

#### Program Fund Purchases:

- Typodont brackets were purchased this fall semester for student check-out through our NTC library, allowing students to practice their skills at home, a washer and dryer set that is dedicated to laundering clinic lab jackets, and a replacement Buffalo model trimmer was purchased for the Dental Materials lab.
- The Dental Hygiene program currently has 24 first year students and Colby Community College (CCC) has nine students for a total enrollment of 33 first year dental hygiene students.
- The Dental Hygiene program currently has 26 second year students here at NTC and CCC has 11; for a total of 37 second year students.
- The Dental Assisting program currently has eight students.

### **Program Modifications discussion**

#### Front loaded classes and labs.

- This fall 2020 semester, the first modification made to the schedule was front loading classes. This was designed to try to reduce the number of students from being on campus after the holiday season when potentially more family get-togethers and COVID cases could be on the rise.
- Front loading for DHP I (Dental Hygiene Process I). An extra hour was added on to each lab session, making sessions four hours versus three. The extra time was added on to each lab class so that students will be finished by November 23, 2020, which is the Monday before Thanksgiving. The normal end date for lab sessions would have been December 17, 2020. If students are out for any reason, we now have the time to get them completed prior to the end of the semester to get grades submitted on time.
- Front loading for DHP III (Dental Hygiene Process III). Friday clinics were added to this cohort giving students an extra eight hours of clinic time per week. The schedule was



designed originally for students to be done with classes/clinical by the end of the week of November 13, 2020. However, when COVID cases started to rise in October, NTC made the difficult decision to close the campus to all outside visitors. This affected the dental clinic since the second year students need real patients to practice their skills. After the two week shut down was over, NTC allowed us to re-open. However, we limited the number (of people in the clinic) to below 50 people at any one time. To do this, the second year students were split into three rotating groups and separated throughout the entire clinic. The dental assisting side of the clinic is also utilized for additional space allowing us to control the number of people in the clinic at any one time and to provide a minimum of six feet for social distancing. Due to the two week closure, and the new requirement limiting the number of people on campus at any one time, the new end date for the DHP III students will be the week ending December 4, 2020. While this means the students will need to return to campus the week following the Thanksgiving holiday, our goal is to finish before the normal end of the semester, and thus allowing make-up time for students who are out due to illness or quarantine.

- In addition, staggered start times were also implemented for both students and patients to limit the number of people arriving on campus at the same time. Students arrive in ten minute increments beginning at 7:10am through 7:40am based on the pod they are assigned to. Patients are asked not to arrive on campus, and stay in their vehicles, until their exact appointment time, which is also scheduled in ten minute increments from 7:50am to 8:20am. Patients are not allowed to stay for prolonged periods of time in the waiting room and there are limited waiting room chairs to minimize patients gathering in one area.
- Additionally, COVID modifications changed the in-person open house format to a virtual one for potential students. This allows potential students the ability to see all of the great things NTC has to offer without having to set foot on campus. Both Deb (Koziel) and Brenda (Alberts) participated in the virtual open house. For this event, the students who registered were shown a short presentation about our programs, which we presented via Zoom in real time. Brenda then collaborated with a K-12 Coordinator at NTC to record a question/answer session for potential students. Participating instructors were given the questions ahead of time that students in grades K-12 asked in relation to our dental and health programs. We recorded an informal question and answer session with a host that asked the questions and then the instructor responded with their answers. This recorded session will be available for many groups of K-12 and other students to view when considering NTC and our programs. The link to the



question and answer session can be found here (this is a hyperlink):

[https://ntc.zoom.us/rec/play/FB2-4JCDQo3vfEBY10YscHXzE2xbaONu90rBEAVPkubcSQFEIzxmBSz6W0M5W7IYQgu4qD33LpUoI8ke.uU2VRkyo1ZyoC6rI?continueMode=true&xzm\\_rtaid=3hovghpBQgGu2UgxZBN83A.1605118375403.6a29fd2e3cc4a423c5cf8c6209ef6c30&xzm\\_rhtaid=257](https://ntc.zoom.us/rec/play/FB2-4JCDQo3vfEBY10YscHXzE2xbaONu90rBEAVPkubcSQFEIzxmBSz6W0M5W7IYQgu4qD33LpUoI8ke.uU2VRkyo1ZyoC6rI?continueMode=true&xzm_rtaid=3hovghpBQgGu2UgxZBN83A.1605118375403.6a29fd2e3cc4a423c5cf8c6209ef6c30&xzm_rhtaid=257)

- College 101 course to be added. College 101 is a one credit course that will prepare students to be successful learners. The course will teach students to explore effective learning strategies, analyze personal and professional goals for a balanced lifestyle, and create skills for interdependence. College 101 is a graduation requirement, not a program requirement, for some programs starting during the spring 2021 semester.



# Human Services/SUDC Advisory Committee

## Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

**Date:** 11/13/2020

**Time:** 11:30 a.m. – 1:00 p.m.

**Location:** Zoom

### Attendees

#### Industry Members:

Heather Sann – Innovative Services

Alicia Weix – Division of Juvenile Corrections

Caylee Nichols – Positive Alternatives

Melissa Moore – Marathon County Health Dept.

Mike Rhea – Aging & Disability Resource Center of WI

Jessica Lind – The Women’s Community

#### NTC Team:

Sara Bartelt – Associate Dean, School of Business, Community Services & Virtual College

Brad Gast – Workforce Training & Development

Tammy Gorski – Faculty

Danny Knoblock – Faculty

Christina Lucas – Faculty

April McHugh - Faculty

Ashlee Neve – Student Success Advisor

Vicki LaPorte – Administrative Assistant (Meeting Recorder)

### Summary

- The advisory committee discussed the huge impact COVID-19 has had on their industry and those who they serve. They have seen an increase in anxiety, depression and abuse in our area



and shared ways to alleviate and help those in need. The pandemic isolation and closed schools have played a role in this increase.

- Industry trends shared were a need for casual and part-time employees, continued telehealth and virtual sessions, and isolation issues.

### **Program Modifications discussion**

Program modifications made last year were reviewed.



# Culinary Arts Advisory Committee

## Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

Date: 11/17/2020

Time: 9:00 a.m. – 10:30 a.m.

Location: Zoom

### Attendees

#### Industry Members:

- Dan Landsverk – Sysco Food Service
- Olivia Telschow – Helene’s Hilltop Orchard
- Charlie Gray – Culvers

#### NTC Team:

- Brandy Breuckman – Dean-School of Business, Community Services & Virtual College
- Brad Gast – Dean-Workforce Training & Professional Development
- Yang Yee Lor – Student Success Advisor
- Travis Teska – Faculty, Culinary Arts
- Tracy Bliese – Administrative Assistant-School of Business, Community Services & Virtual College

#### Other:

- Katie Roberts – WTCS Education Director-Hospitality, Human Services, & Education

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

- **Enrollment Report**
  - This fall we are at full enrollment and currently have 10 applications for next fall. We are expecting to be at full enrollment next fall as well. We used to accept 14-16 students and this year we increased the capacity to 28 students with a new instructor. The first year cohort was split into morning and afternoon sections. The pandemic made it challenging with social distancing in the classroom. Faculty and students use PPE and social distancing to ensure safety. We continue to see interest in this program and don’t have any issues with recruitment. The challenge we tend to see is students job-out of the program before completion so we continue to work on that aspect.
- **New Faculty**
  - Brock Decker is our new faculty member for the Culinary Arts team. He came from the Green Bay area and was the chef for food services at a paper company in that area. He has broad

experience in the industry and has a doctorate in philosophy. Brock has been a great fit and it's been fun so far.

- **Facility Update – Spoons and Food Trailer**
  - Brandy shared a video of Dr. Weyers providing a tour of Spoons. We had to do things a little differently than planned. We have only been able to offer takeout so far and no service to the public. One of the things that we had planned for fall was working with the Landing and the YMCA was going to help transport people to NTC for lunch. It would be a great opportunity for students to receive feedback from customers. We did utilize the food trailer when students needed to finish up some requirements during spring. It was great for students to have that experience as well.
- **Culinary Club**
  - The Culinary Club has tried to be creative in their activities with COVID limitations. They decided to challenge the faculty and are going to give us some ingredients and see what each of us can come up with us. They are excited to judge the faculty and have some fun. They also came up with a trivia game to have fun with the students as they watch the cook-off. Travis commends the students for coming up with some new ideas and working with the challenges of the pandemic.

## Program Modifications discussion

- **Program Modification**
  - **10-316-1 Culinary Arts Associate Degree**
    - Remove 10-316-113 Catering (1 credit) – The competencies in this course are integrated in many areas of the program so a separate catering course is not needed.
      - The advisory committee supports this change.
    - Add 10-316-128 Culinary Skills Project (1 credit) – It's the midpoint for the associate degree so it will ensure the students have all the skills they need to get right into service in the second year of the program. It gives them a halfway bench mark to make sure they are honing their skills and will hopefully improve the retention of some of the skills that they learned previously. The course will review all of the first year skills and provide the opportunity to use those skills to create something. The layout for the course will be a lab format. Students will have the option to work through it quickly if they want and others will be able to spend more time practicing their skills. Industry members agreed this course will be a great opportunity for students to review important skills they will be using continuously in the industry.
      - The advisory committee supports this change.
    - Remove 10-316-122 Professional Cake Decorating (1 credit) – This was originally a 2 credit course and was changed to 1 credit in the past. Many of the course competencies are covered in other areas of the program. It was determined that the remaining competencies are not entry level skills necessary in local industry. Charlie agrees with this decision and feels this type of course could be offered as continuing education.
      - The advisory committee supports this change.

- **31-316-1 Culinary Assistant Technical Diploma**
  - Remove 10-316-113 Catering (1 credit) – The competencies in this course are integrated in many areas of the program so a separate catering course is not needed.
    - The advisory committee supports this change.
  - Add 10-316-128 Culinary Skills Project (1 credit) – For the Culinary Assistant program this course has a great benefit as it is a culminating course for the degree. The course will review all of the first year skills and provide the opportunity to use those skills to create something. The layout for the course will be a lab format. Students will have the option to work through it quickly if they want and others will be able to spend more time practicing their skills. Industry members agreed this course will be a great opportunity for students to review important skills they will be using continuously in the industry.
    - The advisory committee supports this change.

# Machine Tool Technology Advisory Committee

## Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

**Date:** 11/17/2020

**Time:** 3:00 p.m. – 5:00 p.m.

**Location:** Zoom

### ***Meeting Attendees***

#### Industry Members:

- Gary Christianson – Greenheck Fan Corp.
- Peter Engelbert – Schuette Metals
- Mark Gehring – Lemke Industrial Machine
- Kee Her – Jarp Industries
- Debra Martin – Marten Machining
- Nick Polak – Wausau West High School
- John Sullivan – Waukesha Bearings
- Gary Sulzer – Sulzer Machine & Manufacturing

#### NTC Team:

- Iain Cameron – Dean
- Tim Fetting – Associate Dean
- Jeffrey Block – Faculty
- Joe Bonke – Faculty
- Duane Yorde - Faculty
- Susan Clark – Administrative Assistant

#### Other:

- Brad Gast – Dean, Workforce Training & Professional Development

### ***NTC College-Wide Updates***

- Iain Cameron presented the committee with college wide updates and goals for upcoming year. The presentation stated that our goals for this year included increasing student success, growing the skilled workforce and strengthening our infrastructure.
- Despite Covid 19 disruption, 85% of students completed the 8 week courses and 83% completed the 16 week courses.
- Faculty worked diligently with students to ensure maximum opportunities for program completion.
- We are following CDD guidelines and have stringent protocols in place for students and public visitors.



- New programs at NTC were shared with the committee including Civil Engineering, Supply Chain Management, and many others. We are facing budget cuts from the State and we are closely monitoring our situation in these difficult financial circumstances.
- We have streamlined our non-technical soft skills assessment and renamed them Success Skills. We have consolidated them from seven to four skills including communicating effectively, thinking critically, modeling integrity and respecting diversity.
- NTC has a System of Assessment in place for all program outcomes and success skills.
- The top 50 occupations in Wisconsin have been published and these were shared with the committee, along with specific mention of 11 occupations related to technical or manufacturing fields.
- Student support programs for this year include the Timberwolf Table, CARES, scholarships, Peaceful Solutions Counseling, Timberwolf Learning Commons and the “It’s In Our Jeans” employee giving campaign.

### **Instructional Area / Program Updates**

#### **• Program Enrollment**

- 6 first semester students enrolled in Machine Tool programs for fall 2020
- 1 third semester student enrolled in a Machine Tool programs for fall 2020
- No regional offerings this academic year
- 10 students are enrolled in Machine Tool Apprenticeships
  - Brad Gast, Workforce Training & Professional Development, added that Apprenticeship is under his division along with training for incumbent workers and professional development opportunities. The state is looking to double the number of apprenticeships statewide and NTC is looking to increase their apprenticeship numbers as well.

#### **• Program Information Update**

- Iain informed the committee that we will be reviewing the curriculum for all the Machine Tool degrees. We will be considering different options for offering associate degrees, technical diplomas and certificates. We want to ensure that online learning, as well as in person classes, are giving the students the skills they need in industry. We want to tailor current offerings for transferability as well.
- As part of our program revitalization, we have begun considering Competency Based Education for Machine Tool. We have a tentative implementation goal for this type of learning as Fall 2022. We are still in the very early stages of this discussion.
- We are exploring making NTC an official Haas Test Center. Jeff Block is in discussions with Haas.
- We are developing a tool that will help students understand career opportunities in manufacturing. It will help students identify their specific interests and what career paths in manufacturing would be best suited to them. The Advisory Committee will be sent a survey to help with the development of this tool.

#### **• Industry Trends:**

- Kee Her, Jarp Industries, shared that business has seen a downturn of about 30%. The second quarter of next year looks very promising. Jarp is trying to train employees internally and then suggest that they attend NTC for additional training. The business is in need of welders and machinists.

- Peter Engelbert, Schuette Metals, mentioned that the year has been very challenging. Schuette has a very good workforce but they are always looking for good people. Several projects have been pushed back but they are still on the calendar for completion. Schuette Metals remains busy and profitable.
- Debra Marten, Marten Machine, has been in business 36 years and they have just completed a new, 50,000 square foot, facility in the Portage County Business Park. They are invested heavily in advanced manufacturing. This new facility includes a state of the art Metrology Lab which is one of the very few in the private sector. Local contractors were used to construct the facility and the lab contains an air handling system with components from Greenheck Fan. Marten is employing students through the apprenticeship program, the youth apprenticeship program, and internships with four year colleges and engineering schools. Marten Machining has maintained their workforce through the pandemic and their goal is to double the workforce in the next two years.
- Gary Christiansen, Greenheck Fan Corporation, shared that business has been steady. The only thing in question is how much growth the company will see going forward. They are hiring additional employees for the next three months to increase production. They will be adding two more apprentices along with the additional employees. They are busy and business is strong.
- Gary Sulzer, Sulzer Machine and Manufacturing, stated that they are very busy and have had a good year and expect that to continue into 2021. They are already seeing projects for 2021 in the welding and fabrication areas. Sulzer has added additional turning and milling equipment to meet demands.
- Mark Gehring, Lemke Industrial Machine, told the committee that their business has seen a very strong year. The only impact the pandemic had on Lemke's was some very minor supply issues. Lemke Machine has hired a new mechanical designer and engineer. The business has recently come under new ownership and they are looking to grow the business significantly. Currently, there are projects to carry the business through the third quarter of 2021. They are seeing an aging workforce and will add some younger employees.
- John Sullivan, Waukesha Bearing, added that they also had a challenging year. They have completed a 35,000 square foot addition on to the factory. Covid in Langlade County was fairly mild but currently the plant has seen approximately twenty percent of the machinists absent due to Covid. Orders are coming in strong and it looks to be a good first quarter of 2021. Currently they have openings for six machinists. The average age of the machinists at Waukesha Bearings is 42 years. The company touts that the plant has a very desirable working environment with a very good benefits package. In the future, they see the need to hire twenty-five machinists.
- Nick Polak, Wausau West High School, let the committee know that the spring semester was finished completely virtually. This eliminated the ability of the school to award any dual credit with NTC. Nick included some CNC coding projects since hands-on equipment operation was not an option. The fall semester for the Wausau School District started completely virtual. The beginning of the fall semester has been more structured than spring. In-person learning has been put in place for the second quarter which students appreciated.

### • **Facilities and Equipment**

- We do not have any capital equipment purchases for the upcoming year.
- One of the upcoming projects for facilities will be adding an addition to the EM automation lab for smart manufacturing. This addition to the school will be around a 1.7 million dollar investment and will be related to Industry 4.0. We will start by creating some modular laboratory spaces in which students can work. We are updating our Manufacturing Engineering and Automation program to integrate projects that will be undertaken in this new area. There will be experimentation by students

on a variety of items to capture data for supply chain analysis by students. More information will be available in the future. This addition will also be complimented by a grant that is being developed and will work in conjunction with a similar grant for our automation program.

- Gary Christiansen, Greenheck, added that Greenheck has hired a Director of Automation and with the approximately 30 Tool & Die makers at Greenheck there is a potential for those existing employees being involved and complement the Smart Manufacturing 4.0 as it is undertaken by NTC.
- Iain Cameron stated that we are addressing Industry 4.0 with the Manufacturing Engineering program. We will be adding other programs as time goes by. Discussions are ongoing and Iain mentioned that these discussions do include Jim McIntyre. This group has asked for space at the Clark Island Power Facility to use as the smart hub for the region. There are other entities, such as UW-Stout and others, which will share space in this facility.

### • **Workforce Training and Professional Development Update**

- Brad Gast, Dean of Workforce Training and Professional Development, (formerly B&I), reported that the division has changed its name to fit the training being offered. We are open to serve employers with training sessions can be completed online. Brad shared that there are training dollars available through grants such as the Workforce Advancement Training Grant and the State of Wisconsin Fast Forward Grant. Brad informed the committee that we just launched NTC Career Skillpaths which has taken the Leadership Technical Diploma and broken into smaller modules that individuals can complete in two to three hour sessions. As you complete the training modules, you are working on completing the entire technical diploma. Committee members were asked to contact Brad for more information. His contact information was shared with the committee.

### **Program and Curriculum Modification Discussion**

- Iain shared the program curriculums for Machine Tool degrees, technical diplomas, and certificates. The proposed program changes were shared with the committee as follows:
  - **32-420- MACHINE TOOL TECHNICS, MACHINE TOOL OPERATIONS, AND BASIC MACHINING**
    - Rename , 32-420-631, Machine Tool Applications 1 to Machine Tool Processes 1
    - Rename, 32-420-632, Machine Tool Applications 2 to Machine Tool Processes 2
    - Rename, 32-420-633, Machine Tool Applications 3 to Machine Tool Processes 3
    - Rename, 32, 420-634, Machine Tool Applications 4 to Machine Tool Processes 4
    - Rename, 32, 420-625, Machine Tool Applications 5 to Precision Machining Processes
    - Rename, 32, 420-626, Machine Tool Applications 6 to CNC Machining Processes 1
    - Rename, 32, 420-646, Machine Tool Applications 7 to CNC Machining Processes 2
    - Rename, 32, 420-649, Machine Tool Applications 8 to CNC Multi-Axis Machining Processes
  - The advisory committee supports these changes.
- The committee discussed the program requirements, curriculum, and options to increase enrollment. The instructors will take an in-depth look at the program and how to improve it. We know there is a huge demand for machinists in our region. We will look at different diploma and certificate options. The past has shown us that the associate degree has not been a popular choice regarding this program. We want

to offer the right skills for area employers. We can offer certificates in grinding or finishing if that is what industry needs. We will look at the general education requirement and see how those are offered and if they are effective for students. Some of our faculty from other programs have been working with the general education faculty to make the class more applicable to the program area and this has worked well in the past and may be a possibility for Machine Tool.

- We are in the early stages of looking at Competency Based Education (CBE) for the Machine Tool area. Competency-based training refers to a learning model where students must demonstrate the required level of knowledge and skill (competency) on a task prior to advancing to the next task. Competency-based training means you can learn and progress through courses based on a schedule you choose, and you'll graduate with a certificate when you have mastered all the skills and competencies in a specific program. We are looking at integrating this type of learning in the fall of 2022.
- Iain shared that he has seen a shift in the industry and the skills that employers are looking for in a new employee. Manual machining is still an important part of the industry but there seems to be more employers looking for CNC operators. The committee was asked for feedback on this. The following committee members shared their opinions.
  - John Sullivan, Waukesha Bearing, stated that he is seeing new employees wanting to learn the CNC aspect of Machine Tool rather than the manual milling.
  - Debra Marten, Marten Machining, agreed that they definitely see a shift in the industry. Younger employees want to learn CNC machining aspect before anything else in the industry. The average age of their employees is 26 and their involvement in developing the CNC programs is high. These employees thrive on the challenges that CNC programming provides them. These individuals have helped Marten Machining expand and grow at an exceptional rate.
  - Kee Her, Jarp, stated that all of the younger employees at Jarp are exceptional at programming and running the CNC equipment. They excel when working with the speed that CNC machining can provide them.
  - Gary Christiansen, Greenheck, agreed with other committee members that efficiencies are higher at Greenheck due to the younger employees that can program the CNC machines with accuracy and speed.
- We are exploring becoming an official HAAS Test Center here at NTC. Jeff Block has been in discussions with HAAS.
- We are working on an application to help students explore opportunities for careers in manufacturing. It is similar to choosing your own adventure in a career exploration type setting. Students can answer questions which will help them decide if they are interested in a career in Machine Tool, Welding and or Wood careers.
- Jeff Block gave the committee an overview of a grant opportunity that has been submitted for approval by the state regarding a partnership with Spencer, Abbottsford, and Athens High Schools. The goal is to attend the Physics classes at these rural high schools to increase interest in Machine Tool. This is giving these high school students the opportunity to complete a certificate that is comprised of Physics,

Metallurgy, Precision Measurement and Programming. Training would be completed in our mobile lab. The goal is to give student's access to equipment that they would otherwise not have access too. We will be notified if the grand has been approved in March of 2021. The mobile lab would be going out to these high schools in fall 2021 semester.

- Deb Marten informed the committee that their company is developing two specific career pathways within their company. One pathway is in the Quality area which progresses through levels including Quality Technician, Quality Specialist and Quality Engineer. The other pathway is in Metrology which includes Metrology Technician, Metrology Specialist, and Metrology Engineer. The Quality pathway does not need a lot of machine background whereas the Metrology pathway requires some ASME certifications. These fill the need to certify parts as they leave the shop.
- Peter Engelbert added

### **Next Meeting Details and Suggestions**

- Iain shared information on the spring 2021 advisory committee meeting that will take place in late April or early May of 2021. We plan to maintain the virtual format for this meeting unless circumstances change. We are making a format change to the advisory committee meeting starting with the spring 2021 meeting. Industry Trends will be gathered using a survey completed by advisory committee members 4-6 weeks prior to the meeting. We would like members to share information on forecasting, technology, growth and organizational changes relative to their company. We will be looking at term information with the hope of rotating our industry partners on the committee. Committee chairpersons will be asked to take a more active role if they are able to do so.
  - Peter Engelbert added that he appreciated advisory members providing some great feedback in this meeting. He reiterated that all of the information presented at this meeting regarding a partnership with Haas and the Industry 4.0 are all pointing the program in the right direction. The technology that younger employees want to see needs to be promoted to get them involved.



# Foundation of Teacher Education Advisory Committee Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

**Date:** 09/01/2020

**Time:** 9:00 a.m. – 11:00 a.m.

**Location:** Zoom

## Attendees

### Industry Members:

Tammy Bents – Wausau School District

John Hagemeister – Bridges Virtual Academy, Merrill

Kim Hall – D. C. Everest School District

Glenda Boldig – White Lake School District

### NTC Team:

Sara Bartelt – Associate Dean, School of Business, Community Services & Virtual College

Pa Houa Lee – Faculty

Amy Denissen – Student Success Advisor

Brad Gast – NTC Workforce Training and Professional Development

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

- The advisory committee discussed the program changes that were made previously and were in agreement these would benefit students. They also discussed the contractual agreements with colleges within the UW system. It was noted that NTC has secured 2+2 agreements with UW-Green Bay, Cardinal Stritch, Carrol University and Viterbo.
- Industry trends the committee is experiencing is the challenges of virtual education and the shortage of qualified paraprofessionals and substitute teachers in our community. They are excited about the upcoming student internships.
- Members of the committee offered to be guest speakers for the students in a presentation format or discussion panel, both of which were well received.



## **Program Modifications discussion**

There are no new program modifications submitted. The curriculum will remain the same for the 21-22 academic year.

# Graphic Communication Technologies/ Video Production Advisory Committee

## Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

**Date:** 11/18/2020

**Time:** 12:00 p.m. – 1:30 p.m.

**Location:** Zoom

### Attendees

#### Industry Members:

- Todd Baeten – Wausau Police Department
- Vicky Baker – Eastbay
- Michael Beck – U. S. Workstories
- Brian Brandt – Wausau East High School
- Mike Busch – Worzalla
- Todd Langseth – Eastbay
- Ryan Podeweltz – Grafix Plus
- Joe Van Der Geest – Quality Resource Group

#### NTC Team:


- Kerry Bloemers – Grant Coordinator
- Brandy Breuckman – Dean-School of Business, Community Services & Virtual College
- Brad Gast – Dean-Workforce Training & Professional Development
- Jordan Innes – Faculty, Video Production
- Dan Seanor – Faculty, Graphic Communication Technologies
- Andy Somers – Faculty, Graphic Communication Technologies
- Tracy Bliese – Administrative Assistant-School of Business, Community Services & Virtual College

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

- **Enrollment Report**
  - Overall enrollment at NTC is maintaining. For Graphic Communications we had 15 applications with 12 enrolled this fall. For Video Production, the face to face program had 17 students enrolled and the Virtual College program had 7 students enrolled. Dan said they



have a great group in Graphics and the faculty are working on maintaining and keeping students engaged.

- **Portfolio Show**
  - Last year we did not have the portfolio show in spring. The committee should have received the link to the student portfolios to view online. We are looking at how to get people to view those portfolios and provide feedback. Members suggested having a virtual meeting to have the students present their work or create a video presentation. If anyone else has additional suggestions please let us know.
- **COVID Mode/Delivery Modifications**
  - Video Production has done a lot of computer conferencing for classes which has worked well in many aspects. For the lab portion we have tried to social distance with smaller groups and the use of PPE. They still get to have the live experience and students seem to appreciate that opportunity. For Graphics, the software classes were pretty easy to teach online with Zoom meetings. We found portions that we could teach virtually and other portions we taught in small groups on campus. We rearranged some things to get most of the in person pieces completed before Thanksgiving so we can now focus more on the virtual aspects after the holiday since COVID cases are increasing in our area. Industry members thanked the faculty for their flexibility in teaching students through the pandemic.
- **PWTCS Core Industry Grant for Video Production**
  - Each year the Wisconsin Technical College System (WTCS) has specific grants each of the 16 colleges can apply for. This year we are writing our core industry grant for Video Production. If the grant is approved we can get additional support in terms of funds. Our primary goal for the grant is to update our curriculum and equipment to current industry standards.  
  
Video Production Grant Information.doc
  - Jordan went through each of the questions in the Video Production Grant Information document to obtain feedback from committee members. Industry members responded in agreement with all questions in regard to program needs, community/industry needs, as well as open-ended questions. Jordan will be sending out a survey including these questions to obtain additional feedback from members in attendance as well as committee members who were unable to attend this meeting.



# **Surgical Technician Advisory Committee**

## **Summary of Advisory Committee Meeting Minutes for**

### **NTC Board of Trustees**

**Date:** 11/18/2020

**Time:** 4:00pm – 5:30pm

**Location:** Zoom

#### **Attendees**

##### Industry Members:

- Andrea Mader, Ambulatory Surgery Supervisor (OR/Procedure Rooms), Marshfield Clinic Wausau Center
- Alyssa Peterson, Manager - Surgical Services, Aspirus Wausau Hospital

##### NTC Team:

- Jason Beasley, ST Faculty and Program Director
- Janet Baumann, Associate Dean of Health
- Brad Gast, Dean of Workforce Training and Professional Development
- Becky Leopold, Administrative Assistant
- Sara Peterson, Science Faculty
- Angela Reimer, Compliance Coordinator Program Development

##### Other:

- Wendy Wilde, Community Member, CEO Weden Consulting Firm

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

- The Surgical Technologist program began the fall 2020 semester with 11 students and we are currently at ten students with one student withdrawing as the program/job was not what they were expecting or thought it would be. Currently, 31-512-330 ST: Clinical 1 there are ten students and all students are receiving very good reports from their clinical sites.
- The Surgical Technologist program is scheduled to have an accreditation site visit in early 2021 from the ARC/STSA (Accreditation Review Council/Surgical Technology and Surgical Assisting) and we are expecting this to be a virtual site visit.
- The Surgical Technologist program will be transitioning to an Associate Degree Program (per the ARC/STSA). This will be a nationwide mandate that was to be effective prior to August 2021, however, an extension is being sought as the ARC/STSA recognizes that most programs in the country are going to need extra time to become fully transitioned. We expect the transition date to be moved to August 2023.
- Platinum Planner, which is an online case tracking system, was implemented this fall (2020) for students. Platinum Planner stores everything electronically into the cloud so that students, faculty, and our accrediting body can access information at any time if they need to. This is also helpful for the clinical sites if they wish to look at the student cases as access can be granted to them for viewing purposes.

### Program Modifications Discussion

Janet Baumann, Associate Dean of Health, shared a new classes being required for graduation, called College 101. College 101 is a one credit course that will prepare students to be successful learners. The course will teach students to explore effective learning strategies, analyze personal and professional goals for a balanced lifestyle, and create skills for interdependence. College 101 is a graduation requirement, not a program requirement, for some programs starting during the spring 2021 semester.



# **Radiography Advisory Committee**

## **Summary of Advisory Committee Meeting Minutes for**

### **NTC Board of Trustees**

**Date:** 12/04/2020

**Time:** 12:30pm – 2:00pm

**Location:** Zoom

#### **Attendees**

##### Industry Members:

- Valerie Alft, Supervisor, Ascension Good Samaritan Hospital
- Sharon Cwikla, Director of Imaging Services, Aspirus Medford Hospital and Clinics
- Melissa Hill, Radiography/Mammography Tech, Aspirus Langlade Hospital
- Alyssa Soyk, Diagnostic Supervisor, Aspirus Wausau Hospital
- Becky Stueber, Assistant Radiology Manager/Hospital Radiology, Marshfield Clinic – Marshfield
- Carrie Uthall, Imaging Manager, Aspirus Riverview Hospital

##### NTC Team:

- Janet Baumann, Associate Dean of Health
- Brad Gast, Dean of Workforce Training and Professional Development
- Marie Hoefer, Science Faculty
- Becky Leopold, Administrative Assistant, School of Health
- Marianne Rhodes, Radiography Faculty and Program Director
- Amber Schuck, Clinical Coordinator/Radiography Faculty

##### Other:

- Tyler Reynolds, Radiography Student

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

- NTC's Radiography Program five year average for credentialing examination pass rates is 98.6%, five year average job placement rates are 98.4%, and five year average program completion rates are 79.1%.
- Radiography industry partners are struggling with the effects COVID has brought to their departments, regarding staffing and equipment needs. They describe themselves as being in survival mode.
- The Radiography Program adapted didactic and clinical classes during spring, summer, and fall 2020 to adjust to COVID's influence. Radiography outside accrediting and certification agencies will not accept simulated clinical activities as a substitute for working in a real clinical setting.
- The Radiography program, through capital equipment, has been able to purchase a brand new Mobile x-ray unit with spring 2021 delivery expected.

# Civil Engineering Technology

## Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

**Date:** 12/8/2020

**Time:** 3:00 p.m. – 5:00 p.m.

**Location:** Zoom

### ***Meeting Attendees***

#### Industry Members:

- Matt Gruan – Becker Hoppe Associates, Inc.
- Kyle Beld – Integrity
- Kevin Boyer – EMCS
- Justin Penrose – Norcon
- Andy Walters – American Engineering and Testing
- Tonia Westphal – Clark Dietz, Inc.
- Matt Mohr – Rei Engineering

#### NTC Team:

- Iain Cameron – Dean
- Tim Fetting – Associate Dean
- Michael Kowal – Faculty
- Susan Clark – Administrative Assistant

#### Other:

- Brad Gast – Dean, Workforce Training & Professional Development
- Kristin Reinicke – NTC Marketing

### ***NTC College-Wide Updates***

- Iain Cameron presented the committee with college wide updates and goals for upcoming year. These included:
  - Students successfully finished spring semester courses.
  - We are following CDD guidelines and have safety protocols in place.
  - We have consolidated our Soft Skills into four categories including communicating effectively, thinking critically, modeling integrity and respecting diversity. They have been renamed Success Skills.

- The College goals for this year include increasing student success, growing the skilled workforce and strengthening our infrastructure.

### **Instructional Area / Program Updates**

#### **• Program Enrollment**

- 5 students are enrolled in the Civil Engineering program for fall 2020
- The program can accept 24 students which would be accommodated through face to face and online instruction.

#### **• Program Information Update**

- Michael Kowal shared an update on the first semester classes. This program has been scheduled in a blended or hybrid mode. That means students have the ability to attend class face to face or virtually. This gave the student flexibility for each class meeting and which type of learning would work for them. This allowed students to watch the recorded lectures as many times as needed. This scheduling is working well for students and has positively impacted their progress.
- Iain asked the committee to share any marketing opportunities they may know of to promote the program. Kristen Reinicki, Marketing Coordinator, let the committee know that a new program at NTC is added to some of our paid advertising such as Google keywords, Facebook, SnapChat, and Instagram. The program video has been included on the website and sent to our K-12 partners for use in the high schools and middle schools. In July and August, this program was highlighted on a billboard on Grand Avenue.
  - Tonia Westphal suggested we should market to Wisconsin Rural Water, American Public Works Association (APWA) and other civil engineering organizations. Another option would be to market to the Central Wisconsin Contractors Association.

#### **• Industry Trends:**

- Matt Gruan, Becker Hoppe Associates, informed that committee that they have not seen any downturn in business due to Covid. He did stress that his company sees the experience students receive on industry software is extremely important to area businesses.
- Kyle Beld, Integrity, stated that their business has basically remained unchanged through the pandemic regarding their DOT and Bureau of Aeronautics contracts. There has been some adjustment on timelines for private work. Kyle feels next year may be a mini-boom for the private sector. Integrity has seen a very good year and expects that to continue.
- Kevin Boyer, EMCS, told the committee that their work is primarily DOT focused with inspection and civil design relating to transportation projects in Wisconsin and Indiana. Covid actually helped his business address server security and remote access which needed to be upgraded. Employee productivity has also increased. EMCS deals with primarily DOT work and there has not been any slowdown due to the pandemic. Kevin also mentioned that NTC needs to visit schools to increase interest in the technical school programs. He does a large number of presentations to schools regarding surveying and he is seeing an impact from that information he is sharing with students. He would suggest that we get involved with the state wide organizations for guidance counselors to promote technical college careers.

- Justin Penrose, Norcon, informed the committee that the majority of their work is for the DOT and Covid has not affected their business in any significant way.
- Andy Walters, American Engineering and Testing, stated that overall their business is doing well and 2020 has been an excellent year. They work as consultants for project testing for companies. Several companies see to be adopting a wait and see approach regarding forecasting for the upcoming years.
- Tonia Westphal, Clark Dietz, shared that 2020 was their best financial year ever. Tonia mentioned that she felt employees were more productive at home which translated into less expense for the company. The year 2021 is looking very positive for municipal work that they do in Wisconsin, Illinois, Indiana, and Kentucky. The 2021 Wisconsin State Budget will have an impact on projects going forward with the Assembly and the Senate being GOP controlled under a democratic governor. They have secured a large amount of work for 2021. Clark Dietz does solar work and renewable energy is looking like a practical choice in the next few years.
- Mike Mohr, Rei Engineering, stated that the last three or four years have been very busy. They have not seen an impact from Covid and do not see business slowing down in the near future. Being a consulting firm, their business is mainly from the private sector.

### • **Facilities and Equipment**

- There will be an addition to the EM automation lab dedicated to smart manufacturing. This addition will be 1.7 million dollar investment related to Industry 4.0. An example of Smart Manufacturing or Lights-Out Manufacturing is when the workforce leaves for the day, the production line continues to produce. On a small scale, 3D printers can run continuously; Industry 4.0 would take that concept and apply it to the whole manufacturing system. We are updating our Manufacturing Engineering program to integrate projects that will be undertaken in this new area. There will be experimentation by students on a variety of items to capture data for supply chain analysis by students.
- With the additional of the Civil Engineering program we will be acquiring new equipment. We will be upgrading our surveying equipment to be used by this program as well as the Architectural Design program.

### • **Workforce Training and Professional Development Update**

- Brad Gast, Dean of Workforce Training and Professional Development, (formerly B&I), gave the committee an overview of what types of workforce training and continuing education courses his division can offer to area businesses. Brad shared that his division is the part of the college that is specifically designed to help businesses with their training needs. The professional development part of his division can provide any training needed for any licensure or certification requirements a business may have. Brad shared his email address, [gast@ntc.edu](mailto:gast@ntc.edu) and his other contact information. Brad also shared his personal experience with setting up a scholarship at NTC and asked committee members to consider doing the same to promote student success.
- Committee members asked questions on the size of the NTC conference center which is open to the public. The conference meeting area can accommodate approximately 400 people. The committee was asked to contact Brad for more information on renting this space.

## **Program and Curriculum Modification Discussion**



- Michael gave an overview of the curriculum for the program. The program has a fall start but if a student wants to start in the spring semester there is track available for those students to do that. We have designed the program with a minimum of 12 credits a semester to be eligible for financial aid. The program sheets and competencies will be sent to the committee.
  - Committee members were asked if the students can be informed that area businesses post their internship several months before they would start. Companies post in January through May for September internships. Budgets determine that these need be finalized earlier than students would assume.
  - The committee was given information on the Handshake system that employers can use to post their internships as well as other company openings.
- Currently, we have no curriculum changes for the 2021-2022 school year.

### **Advisory Committee Chair**

Iain shared that prior to this meeting an email was sent asking for volunteers for the committee chair person. He had Stephanie Christensen from EMCS volunteer for the position. The committee was asked if there were any other nominations for committee chair. The committee agreed that Stephanie Christensen would be the chair.

### **Next Meeting Details and Suggestions**

Iain shared information on the spring 2021 advisory committee meeting that will take place in late April or early May of 2021. We plan to maintain the virtual format for this meeting unless circumstances change. We are making a format change to the advisory committee meeting starting with the spring 2021 meeting. Industry Trends will be gathered using a survey completed by advisory committee members 4-6 weeks prior to the meeting. We would like members to share information on forecasting, technology, growth and organizational changes relative to their company. We will be looking at term information with the hope of rotating our industry partners on the committee. Committee chairpersons will be asked to take a more active role if they are able to do so.



Date	Event	Troy Brown	Tom Felch	Kristine Gilmore	Lee Lo	Charlie Paulson	Paul Proulx	Ruth Risley-Gray	Dale Smith	Maria Volpe
<b>2020</b>										
<b>MONDAY July 13</b>	<b>Annual Organizational Meeting (via Zoom)</b>	X	X	X	E	X	X	X	X	X
July 24	WTC DBA Summer Meeting (Marshfield)						X			
<b>Aug 4</b>	<b>Regular NTC Board of Trustees Meeting (via Zoom)</b>	X	X	X	X	X	X	X	X	X
<b>Sept 22</b>	<b>Regular NTC Board of Trustees Meeting (via Zoom)</b>	X	X	X	X	E	X	E	X	E
Oct 5 - 8	ACCT Leadership Congress (Virtual Event)									
<b>Oct 13</b>	<b>Regular NTC Board of Trustees Meeting (via Zoom)</b>	X	X	X	X	X	X	E	X	X
Oct 23	WTC DBA Fall Meeting (Virtual)						X			
Nov 11	WTCS Board Meeting Featuring NTC (Virtual event)		X							
<b>Dec 1</b>	<b>Regular NTC Board of Trustees Meeting (via Zoom)</b>	X	X	X	X	X	X	X	X	U
<b>2021</b>										
<b>Jan 12</b>	<b>Regular NTC Board of Trustees Meeting (via Zoom)</b>									
Jan 15	WTC DBA Winter Meeting (Virtual)									
<b>Feb 9</b>	<b>Regular NTC Board of Trustees Meeting (via Zoom)</b>									
Feb 15-19	ACCT National Legislative Summit									
<b>Mar 9</b>	<b>Regular NTC Board of Trustees Meeting (via Zoom)</b>									
<b>Apr 6</b>	<b>Regular NTC Board of Trustees Meeting (via Zoom)</b>									
Apr 16	WTC DBA Spring Meeting (NTC)									
Apr 29	Scholars & Donors Reception									
<b>May 4</b>	<b>Regular NTC Board of Trustees Meeting (via Zoom)</b>									
May TBD	A Day for NTC Students (Wausau)									
May 15	Commencement (Wausau West Fieldhouse)									
<b>June 8</b>	<b>Regular NTC Board of Trustees Meeting (Public Budget Hearing at 12:00pm, Regular Meeting at 1:00pm)</b>									
<b>MONDAY July 12</b>	<b>Annual Organizational Meeting</b>									

All Regular NTC Board of Trustees Meetings begin at 1:00pm and are held on the Wausau Campus located at 1000 W. Campus Drive, Wausau, WI 54401 in Room D100 – Timberwolf Conference Center unless otherwise noted.

**(Note – Due to COVID-19, the NTC Board of Trustees are currently holding all meetings in a virtual manner through June 2021. Meeting format will be reassessed prior to that time.)**

# Wausau Pilot & Review

More news. Less fluff. All local.

SCHOOLS

## NTC partners with Purdue University Global

December 18, 2020

WAUSAU – Northcentral Technical College has begun a partnership with Purdue University Global, aka Purdue Global, that gives NTC graduates the opportunity to earn a four-year degree without leaving home, NTC announced this week.

Learners can earn a Bachelor of Science in professional studies degree 100 percent online, which will emphasize their associate degree earned at NTC.

“Purdue Global is delighted to partner with Northcentral to offer their graduates a time and money savings transfer program,” said Keith Smith, vice president and dean of health sciences at Purdue University Global, in a news release. “Northcentral grads may be able to transfer up to as much as 88 semester credits toward the Bachelor of Science in professional studies, potentially completing their program in under a year.”

To learn more about this partnership, visit [www.ntc.edu/academics-training/transfer-guides/purdue-university-global/bs-professional-studies](http://www.ntc.edu/academics-training/transfer-guides/purdue-university-global/bs-professional-studies).

# Wausau Pilot & Review

More news. Less fluff. All local.

SCHOOLS

## NTC to host virtual commencement ceremony for winter 2020 graduates

December 17, 2020

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# 2020

## WINTER COMMENCEMENT

WAUSAU – Northcentral Technical College will recognize the class of 2020 during an enhanced virtual commencement ceremony at 9 a.m. Dec. 19.

Five hundred twenty-three students have completed their program requirements and are eligible to receive their diploma, with 58 percent of graduates earning a 3.5 or higher cumulative grade point average making them eligible for a gold cord, according to NTC.

“While we cannot be in person to celebrate the accomplishments of our graduates, it is an honor to recognize their achievements through this enhanced virtual event,” said Dr. Lori Weyers, NTC president, in a news release. “As the backbone of Wisconsin’s ‘essential workforce,’ they will be the unsung heroes who keep our communities safe, healthy and supported during this pandemic. We couldn’t be more proud.”

Two commencement videos will debut 9 a.m. Dec. 19 at [www.ntc.edu/commencement](http://www.ntc.edu/commencement) and as a premiere event on the College’s [Facebook page](#), where graduates are encouraged to coordinate a watch party with family and friends. The commencement video will remain available for on-demand viewing on the website so people can watch the ceremony at a time most convenient to them.

- Video 1: School of Business, Community Services, & Virtual College
- Video 2: School of Engineering & Advanced Manufacturing, School of Public Safety, School of Health Sciences, School of General Studies, School of Agricultural Sciences, Utilities & Transportation

## NTC cosmetology students get creative with holiday-themed hairstyles



Students create holiday hairstyles as part of NTC project. Dec. 17, 2020.(NTC Cosmetology program)

By [Heather Poltrock](#)

Published: Dec. 18, 2020 at 8:31 AM CST

WAUSAU, Wis. (WSAW) - Cosmetology students at North Central Technical College got into the Christmas spirit this week creating unique holiday up-dos on their mannequins. Typically, the students would see clients, as the program's core class operates like a real salon.

However, due to COVID-19, the students are only able to see NTC students and staff and have spent quite a bit of time working with the mannequins.

Thursday, the students were given a project to create a holiday-themed hairstyle from instructors Scott Staples and Allegra Coolidge.

"To make things a little more interesting, one of our instructors made a holiday contest for our last day of classes. We had a blast. We had Christmas trees, woodsmen, elegant looks, an entire ice rink, and Cindy Lou Who," explained student Brittney Bird. "It definitely put us in a fun holiday mood".

Studio Max opened in January. It features 20 stations, manicure chairs and facial tables. Typically, it would be open to the public but is not due to COVID-19 restrictions.

## **I Believe Foundation giving 120 Christmas gifts to at-risk students**



Published: Dec. 18, 2020 at 6:43 PM CST

WAUSAU, Wis. (WSAW) - After a \$10,000 grant from the BA Esther Greenheck Foundation, the I Believe Foundation is giving 120 gifts to at-risk students in the Wausau area.

"We want to be the people here that the students might need otherwise that they feel that they don't have," I Believe CEO and Found Nikkia McDuffy explained.

100 students will be from the North Central Technical College alternative high school, and 20 students will be from D.C. Everest Middle School. This year the need is even greater with the COVID-19 pandemic.

"When they realized how dire things really were, they just stepped up and knocked it out of the park. So the gifts they are giving are extremely generous," NTC Alternative High School program Director Kristin Van Der Geest said.

"These kids and some of these families are going to be feeling the graciousness and blessings over Christmas," D.C. Everest Middle School teacher Lah Thao added.

Nikkia knows the struggle more than most since she graduates from the NTC Alternative High School. But now she's a walking example of what the students can aspire to be.

“Any barriers that are in front of her, she will find ways to obliterate them. What she does is just incredible for our students,” Van Der Geest stated.

After the holidays are over and presents are opened, I Believe organizers hope to continue making strides for at-risk youth.

“They go that extra mile and say ‘Hey we care about you guys, we value you, you’re important,’”. Thao explained.

“We are here for them, and there’s lots of people in the community that are willing to help them and give them the chance they need,” I Believe VP Haylee Fuls said.

“They can succeed in life despite the hardships they’re going through,” McDuffy added.

If you would like to learn more about the I Believe Foundation [click here](#).

## Technical college training front line workers to fill shortages in hospitals, nursing homes



By [Stella Porter](#)

Published: Dec. 2, 2020 at 7:06 PM CST

WAUSAU, Wis. (WSAW) - Northcentral Technical College (NTC) is helping hospitals and nursing homes fight staffing shortages. NTC is training as many workers as they can for the front lines of the pandemic in central Wisconsin.

NTC's president says many students feel called to the front lines in the healthcare and nursing field. The college is taking every COVID-19 precaution to give in-person training and get them right into a job.

"More people want to get right in the trenches, they want to get the skills they need to go out and help. And that's what the technical college system is about," said Dr. Lori Weyers, NTC President.

Dr. Weyers says they're meeting that desire, increasing the number of students in their nursing program by about 20%.

"We had some people waiting to get in and we just took in more students. We had to get more clinicals, and add more things, but anyone who met the requirements, to get them in," she said.



Dr. Weyers says NTC is the largest provider of nursing home workers in the area. Most nursing graduates will fill a critical need at Aspirus, Ascension, and Marshfield Clinic, as well as local nursing homes.

“Our healthcare providers said to me, ‘Lori, we need to get more workers. We’re overwhelmed. We need your students to graduate. We need them in clinicals. We need to have them here,’” she explained.

They’re taking many safety precautions to provide in-person teaching, including requiring masks, temperature checks, and screenings, as well as smaller class groups. Students can’t afford to miss those skills.

“You have to practice giving an IV, you have to practice various things, and you can’t do it remotely,” she said.

On Wednesday, first-year nursing student Olivia Wheat was working on a patient simulation. COVID-19 is part of the curriculum here.

“We did a COVID training before we even began clinicals,” Wheat said.

Wheat says she’d usually be learning with real patients in a nursing home, but the in-person learning is still key.

“I think it’s definitely helpful because it pulls together all of our theory courses that we had before, like pharmacology and skills, and it kind of brings it all together into an actual patient,” she said.

It’s not just nursing graduates on the front lines, NTC is also training police officers, paramedics, manufacturers, and people needed to keep the local economy running.

“We’re here for our community, we’re here for our businesses, we’re here for our healthcare providers. We’re going to stay open, but we’re going to do it in a very careful and safe manner,” Dr. Weyers said.

She says many instructors are also working on the front lines when they aren’t teaching at NTC.

“I call a lot of the people that work here the ‘unsung heroes’ because we don’t know what they’re all doing behind the scenes, but they are doing it every single day,” she said.

[For more information about enrollment at NTC, click here.](#)



# Northcentral Technical College Announces Online Partnership With Purdue University Global

By WSAW Staff

Published: Dec. 16, 2020 at 5:17 PM CST

WAUSAU, Wis. (WSAW) - Northcentral Technical College (NTC) announced a partnership with Purdue University Global (Purdue Global) that gives NTC graduates the opportunity to earn a four-year degree without leaving home. Learners can earn a Bachelor of Science in Professional Studies degree 100% online, which will emphasize their associate degree earned at NTC.

The bachelor's degree in professional studies program is a customizable way for learners to build a degree that meets their career goals.

"Purdue Global is delighted to partner with Northcentral to offer their graduates a time and money savings transfer program," said Keith Smith, Vice President & Dean of Health Sciences at Purdue University Global. "Northcentral grads may be able to transfer up to as much as 88 semester credits toward the Bachelor of Science in Professional Studies, potentially completing their program in under a year."

To learn more about this partnership, visit:

[www.ntc.edu/academics-training/transfer-guides/purdue-university-global/bs-professional-studies](http://www.ntc.edu/academics-training/transfer-guides/purdue-university-global/bs-professional-studies)



## NTC announces winter 2020 virtual commencement ceremony



Story By Maya Reese  
Local News Published 12/15/2020 1:43PM

Northcentral Technical College (NTC) will recognize the class of 2020 during an enhanced virtual commencement ceremony on Saturday, December 19th at 9:00 a.m. More than 500 students have completed their program requirements and are eligible to receive their diploma, with 58% of graduates earning a 3.5 or higher cumulative grade point average making them eligible for a gold cord.

"While we cannot be in person to celebrate the accomplishments of our graduates, it is an honor to recognize their achievements through this enhanced virtual event," said Dr. Lori Weyers, NTC President. "As the backbone of Wisconsin's 'essential workforce,' they will be the unsung heroes who keep our communities safe, healthy and supported during this pandemic. We couldn't be more proud."

Two commencement videos will debut on Saturday, December 19th at 9:00 a.m. at [www.ntc.edu/commencement](http://www.ntc.edu/commencement) and as a premiere event on the College's Facebook page, where graduates are encouraged to coordinate a watch party with family and friends. The commencement video will remain available for on-demand viewing on the website so that people can watch the ceremony at a time most convenient to them.

Video 1: School of Business, Community Services, & Virtual College

Video 2: School of Engineering & Advanced Manufacturing, School of Public Safety, School of Health Sciences, School of General Studies, School of Agricultural Sciences, Utilities & Transportation

# WAUSAU'S 2020 PEOPLE OF THE YEAR

Dec 29  
 2020  
 Page A01  
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Members of the Wisconsin National Guard conduct drive-thru testing for COVID-19 on May 19 at [Northcentral Technical College](#) in Wausau. TORIK MASON/USA TODAY NETWORK-WISCONSIN

## Recognizing those who protect, inspire our community

Keith Uhlig, Renee Hickman and Allison Garfield | Wausau Daily Herald | USA TODAY NETWORK - WISCONSIN

2020 has been a uniquely challenging and difficult year. But despite the hardship, chaos and loss, Wausau has a lot to be proud of and a lot of people who went above and beyond.

From front-line workers who put their lives on the line daily, to teachers who work extra hours to keep their students safe, to poll workers who stepped up during a pandemic and a local activist who stands against racial injustice, there are a lot of people to thank for their work protecting and uplifting their neighbors and the community this year.

We were blown away by the nominations we received for this year's People of the Year. Wausau Daily Herald editors reviewed readers' nominations and added some of our own. Please join us in recognizing our 2020 People of the Year.

### Health care workers: Bearing the brunt of a deadly pandemic

They have been pushed to the brink. But they have suited up, dug in and held on. They have risked their own lives and health to see us through this tragic year of 2020, the year of COVID-19. We thank all the health care workers who have borne so much of the pain of the pandemic on their shoulders.

We thank people such as David



Kayley McColley at the June 6 march she helped organize to honor George Floyd, who was killed by Minneapolis police in May. COURTESY OF KAYLEY MCCOLLEY

Eggman, a registered nurse who works at Aspirus Wausau Hospital, who said he thinks that anyone who spent 15 minutes with him on his job on "any given day" would be doing

anything and everything they could to avoid catching or spreading the virus.

See PEOPLE, Page 3A

People

Continued from Page 1A

"We have many patients who have come in here and their last words before we put in a breathing tube are they didn't realize it was as bad as it was," Eggman said in October.

We thank Molly Giese, a team lead in the housekeeping department of Aspirus Wausau Hospital.

"In housekeeping, we are on the front lines as well," she said. "There's rooms where people have passed away. We go in and we have to clean and it's not an easy thing to do when you know that somebody just passed away in that room."

And we thank Melissa Resch, a nurse at Aspirus Wausau Hospital who works in the coronavirus medical unit. She's treated patients who range in age from their 20s to their 90s.

"You sit with them as they take their last breath," she said.

Do you want to help the health care workers do their jobs?

"We as individuals can help prevent (the spread of COVID-19). Please help us save lives," Resch said, urging people to wear masks, wash their hands, practice social distancing and stay home, especially if they are showing symptoms.

Kayley McColley: Standing against racial injustice, for empowerment and equality

This isn't the first time Kayley McColley has been honored as one of the Wausau Daily Herald's People of the Year. She graced the list in 2019, after she became the first Black girl to become prom queen at Wausau West High School. She celebrated her biracial heritage when she campaigned to become part of the prom court, using posters that read, "Black Girls can be Queens Too."

Those posters were taken down after a teacher objected to the use of race as a theme. But McColley and her friends spoke about how the posters were messages of empowerment, and asked them to be put back on the walls of the high school. They were.

The stakes were much higher earlier this year when she stood up again. Like so many people across the country, McColley, 20, felt anguish, anger and pain after George Floyd, an unarmed Black man, was killed by Minneapolis police officers in May.

McColley was part of People for the Power of Love, activists who work to end racial injustice. McColley and PFLP joined with the Wausau Transfam Alliance, a group of transgender, nonbinary and cisgender people, to organize a march to honor Floyd and to protest racial injustice.

About 1,500 to 2,000 people marched in Wausau for the June 6 event.

"When I was at the front of the march, I looked behind me. I couldn't even see where the crowd ended," McColley said. "That feeling of grief and anger for a moment was replaced with a feeling of support and joy."

McColley is grateful for the recognition "but I hope others recognize this is not about me, but the community. ... Together we created an awe-inspiring display of belonging, healing and support for George Floyd and his family along with the Black and brown people in Wausau and beyond."

Municipal clerks and poll workers: 'Rock stars and heroes' during divisive election cycle, global crisis

With three elections amid a global pandemic, 2020 could have been chaos, but due to the efforts of municipal clerks and poll workers, Marathon County saw high voter turnout and safe polling locations.

"This is our job and we just adapted to fit the circumstances and did what needed to be done," Marathon County Clerk Kim Trueblood said.

That included finding new volunteers to staff polling places, since many poll workers in the county fall into the older demographic that is more vulnerable to COVID-19. It also meant ensuring voters' safety with plexiglass barriers, sanitizing stations, social distance markers and a massive early voting effort.

In Marathon County, so many citizens stepped up and volunteered as poll workers that not all were needed, Trueblood said. Betty Dotseth has volunteered at the polls on various election days for many years and now is the chief inspector in Rib Mountain.

"Every year I feel an honor and a responsibility to do my part on Election Day in my community — and that includes working the polls," Dotseth said.

There was also a 91% turnout of registered voters for the November general election in Marathon County, displaying the hard work and effort put forward by clerks and poll workers to get out the vote.

"I think it's safe to say that our clerks and poll workers did a great job holding three elections in a very unusual year," Trueblood said. "They are all rock stars and heroes in my book."

Sandi Kruger Kelch: Connecting residents in need with people who want to help

Sandi Kruger Kelch says she first became involved in advocating for people experiencing homelessness when she would take walks through downtown Wausau and she started getting to know people who lived there and what they needed.

Kelch, who grew up in Wausau and moved back in 2000, says those conversations grew into what would become the Marathon County Community Outreach Task Force — a Facebook group that connects residents in need with people who want to help.

Kelch says she had used Facebook for many years to put out requests for people in need, but after voicing her disapproval of a Wausau city ordinance that prevented people from gathering in the city's parking ramps — a measure that largely affected the homeless population — she says she began getting more donations of food, blankets and supplies than she could distribute by herself.



Melissa Resch, a nurse who works on the coronavirus medical unit at Aspirus Wausau Hospital. COURTESY OF ASPIRUS WAUSAU HOSPITAL



Cheryl Ericksin, left, and Colleen Thomasgard assist a voter on Nov. 3 at Thrive Church in Wausau. SAMANTHA MADAR/USA TODAY NETWORK-WISCONSIN



Sandi Kruger Kelch poses for a portrait on Dec. 22 near the Wisconsin River in Wausau. SAMANTHA MADAR/USA TODAY NETWORK-WISCONSIN



Tracy Rieger works on Dec. 21 in her office at the Catholic Charities community center on Third Avenue in Wausau. TORK MASON/USA TODAY NETWORK-WISCONSIN



D.C. Everest teachers cheer for graduates during a drive-by commencement ceremony on May 27 at D.C. Everest High School in Schofield. TORK MASON/USA TODAY NETWORK-WISCONSIN



Students take advantage of the Boys & Girls Club resources to participate in virtual classrooms at the Boys & Girls Club of the Wausau Area on Sept. 8. SAMANTHA MADAR/USA TODAY NETWORK-WISCONSIN

So, she and several friends gathered to hand out the items and came up with the idea of a Facebook group to coordinate future donations. The group now has more than 980 members.

Kelch says she has seen an explosion of need in Marathon County since the COVID-19 pandemic hit. That includes everyone from people who were already experiencing homelessness before March, and who now have more trouble finding places to stay warm, to families who have only recently fallen on hard times.

She says many people the task force helps do not qualify for existing programs because of past income that has now greatly decreased, and they find themselves struggling for basic needs like food.

"Those families are the ones that don't reach out, and we get referrals from other families who know them," says Kelch. "They're kind of silently suffering."

Kelch, who is a full-time caregiver for her son, who has cerebral palsy, said she would be unable to keep the task force going without her team of administrators, volunteers and community members who she calls "beyond generous."

Tracy Rieger: Providing shelter, medical care during a pandemic

Tracy Rieger has advocated on behalf of people experiencing homelessness in northcentral Wisconsin since 2017, but when the COVID-19 pandemic hit, Rieger's work became even more important to people in the region.

As director of Community Homeless Facilities for Catholic Charities of the District of La Crosse, Rieger manages the Wausau Warming Center, as well as similar facilities in Eau Claire and La Crosse. The centers provide housing, food and basic living resources, as well as seeking and creating opportunities for Warming Center clients to transition to permanent housing.

Rieger also helped facilitate the opening of the First Presbyterian Free Clinic in the Catholic Charities building in 2019, a service to provide free medical care to low-income, uninsured residents, and people experiencing homelessness. The clinic is now operating in the First United Methodist Church.

With the COVID-19 pandemic leading to job losses and business closings, as well as the additional challenges posed by social distancing requirements, the services Rieger provides have become even more critical to the community, wrote the people who nominated her for the People of the Year honor.

In a nomination letter, Rieger was described as working tirelessly to find a location that would allow her army of volunteers to safely provide services to the homeless while social distancing and following all appropriate safety practices.

That ultimately resulted in moving the Warming Center from its Third Avenue location to the East Gate Hall Building in Marathon Park and later to the YWCA. Starting in November 2020, the Warming Center was again relocated to the United Methodist Church on Fulton Street where services are currently being offered.

Now based in Wausau, Rieger said her interest in working with homeless populations began in 2000, when on a nursing school rotation, she had the opportunity to work with people experiencing homelessness in the Milwaukee area.

That experience opened her eyes to the problems facing people experiencing homelessness, said Rieger, and the vulnerability of that population.

Now she says the most rewarding part of her job is getting to see the transformations that can happen when people get the help they need.

Wausau area teachers: Keeping students safe during the pandemic

This school year has already been unlike any other. Teachers have faced more challenges and put in more hours than ever before. With schools being forced to abruptly shift to online learning in March and returning this fall to a mix of online and in-person classes in different districts, educators have faced their fair share of curveballs.

They've also been charged with keeping their students safe while managing their own fears of contracting COVID-19. It's no wonder this phenomenal group of front-line workers has made the list of "People of the Year."

Amid the coronavirus pandemic, the Wausau School District has struggled with staffing due to many teachers being out because of quarantines. At times, teachers have had to teach both in-person classes and online to students in quarantine. And still, teachers have kept schools healthy and safe for students.

No cases of COVID-19 have been tied to in-person learning, according to the district's Director of Pupil Services Angela Lloyd.

"Zero transmission in the school is pretty miraculous. We feel very positive about the safety mitigations we've put in place," Lloyd said. "It's a lot of work. It's not pretty and it's not perfect in any means, but it's encouraging to know the virus isn't spreading because of the things we've put in place."

Students and parents: Finding the 'silver lining' and adapting to changes

During quarantine and throughout the pandemic, education has evolved. Since March, parents and kids have flexed their adaptive skills and embraced teaching and learning from home. It's not an easy task when students miss their friends and parents have jobs on top of home-schooling.

But 2020 has taught parents and students to make the best of difficult situations and, as a result, we've seen some of the most creative problem solving and exciting school lessons.

Not only that, students themselves are embracing the year's curveballs and difficulties. For instance, when Wausau West High School's spring play was canceled due to the pandemic, students

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# People

Continued from Page 3A

were crushed. But they adapted and put on a virtual play in November instead.

"With COVID and the stress, I didn't have something happy to do or that time to be someone else for a little while," senior Josie Parent said. "Coming back to (theater), I feel like things are coming back into place. At the end of the day I have something to look forward to."

Shelly Waldinger's daughter is in 4-year-old kindergarten and has taken to the changes quite well.

"It's not easy watching my daughter's first school experience to be so very different than mine, but she doesn't know how different," Waldinger said. "She happily puts on her mask and braves the new world."

"I've been trying to take notes from her and find the silver lining."

## Shanthi Ayyadhury Mojumder: Inspiring students with science, math

As educating Wausau's students amid the COVID-19 pandemic continues to challenge community educators and families, Shanthi Ayyadhury Mojumder has stepped in to provide her approach to science and math education.

Mojumder, a former education consultant and instructor at Northcentral Technical College, is the founder of the iFLEED Institute for Math and Science, an extracurricular science, technology, engineering, art and math education program in Wausau.

When she and her family moved to Wausau from Chicago three years ago, she began searching for opportunities for her son Bharat, 7, to do activities outside of school that were both fun and educational. But she found few such opportunities outside of sports leagues.

Mojumder says she figured that other parents might also be looking for the same kinds of activities for their children, and the iFLEED Institute was born.

For the last two years, the institute has offered classes for students 3-17 years old, using experiential learning to engage children with challenging topics.

When the pandemic hit, Mojumder began offering free online math and science classes using her experiential learning techniques, as well.

Mojumder has also added classes for adults, as well as curriculum for students with autism and other spectrum learning disabilities.

"My own children have spent a lot of time with Shanthi participating in the iFLEED programs and her ability to inspire children is amazing," a parent whose children had been students at iFLEED wrote when nominating Mojumder for the "People of the Year" honor.

## Health department employees and contact tracers protecting the community from COVID-19

Marathon County's health department went from handling a low number of COVID-19 cases from March through September to a massive surge in the fall, overwhelming workers and contact tracers.

And still, employees and volunteers put in countless hours educating the public and helping to flatten the curve once more. Between media briefings, public information sessions and phone calls to those in contact with COVID-19, it has not been an easy road.

"As we (near) the 11th month in our response to COVID-19, we've learned a great deal about ourselves and each other in managing the twists and turns, the ups and downs we have encountered," Joan Theurer, the county's health officer, and Judy Burrows, the information officer, told the Wausau Daily Herald in a joint statement. "We have persevered."

In late November, the uncontrolled spread of COVID-19 in Marathon County reaches a crisis point with immensely high case numbers and the highest death rate the county had seen since the beginning of the pandemic.

There weren't enough contact tracers for the rate the virus was spreading. Hospitals were filling to capacity. Community spread was high.

Thanks to the efforts of the health department, the county now has a brief respite, with cases and deaths finally declining and vaccine distribution beginning across the region.

"We have worked long days and through difficult challenges protecting our community from this pandemic," Burrows and Theurer said. "We have made a difference and will continue to do so for the individuals, families and organizations we encounter."

## Katie Rosenberg: 'HOLY BALLS,' she's put Wausau on the map in national media

First-term Wausau Mayor Katie Rosenberg put the world on notice that she was going to have a unique approach to the job as soon as she realized she had won the election on April 13.

An avid, and deft, user of social media, Rosenberg sent out a two-word tweet: "HOLY BALLS."

Twitter erupted. By the afternoon of the following day, 15,000 people had liked the tweet and 800 people had re-tweeted it, including "The West Wing" actor and Madison native Bradley Whitford, who tweeted: "@katie Rosenberg's response today after being named Mayor-elect of Wausau is why I love Wisconsin."

"It's what I felt," Rosenberg said at the time. "I was excited."

The high-profile start was just the beginning. Rosenberg continued to attract national and regional media attention as she learned the ropes of her new job and contended with issues such as mall redevelopment and the spiking COVID-19 pandemic that pushed local hospitals to the brink.

Rosenberg was invited to write an op-ed column for the Milwaukee Journal Sentinel, was featured in



Shanthi Ayyadhury Mojumder is the founder of the iFLEED Institute for Math and Science in Wausau.

CONTRIBUTED PHOTO



Mayor Katie Rosenberg stands at the Jefferson Street Parking Ramp in Wausau.

SAMANTHA MADAR/USA TODAY NETWORK-WISCONSIN



Bill Kelch poses for a portrait outside the Eagles Club in Wausau.

SAMANTHA MADAR/USA TODAY NETWORK-WISCONSIN



As interim volunteer manager at Pine Grove Cemetery, Pat Haskin found several veterans memorial plaques that had not been installed on the men's graves.

She oversaw a fundraising effort to make sure the plaques were placed.

KEITH UHLIG/USA TODAY NETWORK-WISCONSIN



Trig is located at 110 S. 17th Ave. in Wausau.

SAMANTHA MADAR/USA TODAY NETWORK-WISCONSIN

an OnMilwaukee Q&A piece, and has been quoted in The New Yorker, the New York Times and the UK newspaper The Guardian.

As mayor, Rosenberg may have dialed back on social media "sass" (her term). But she finds time for whimsy and humor as she grapples with the challenges of leading a mid-sized, mid-Wisconsin town.

Rosenberg was nominated for the People of the Year honor by Ellen Janikowski, who listed Rosenberg's accomplishments: "Only the second woman to become mayor here. She recruited new people to work during the elections, including teens. She started car voting. She got the Council to pass a mask mandate, albeit not as strong as she wanted."

## Bill Kelch: Serving Easter dinner to 1,500 people amid a pandemic

When the Wausau Mine Company had to cancel its annual Free Easter dinner because of the COVID-19 pandemic, Bill Kelch had a solution in mind. Kelch thought he could take on the task along with fellow members of the Wausau Eagles Club, a membership organization that focuses on volunteering and community service projects.

The dinner, which had taken place for 30 years prior, served up to 700 people at a time.

But Kelch said the project ballooned in size this year. With more residents than ever needing help, the club estimates it served around 1,500 meals that day through pickup and delivery.

It was challenging to prepare so many meals with restrictions at the time that limited gatherings to 10 people, Kelch said, but he had help from many local businesses which donated the funds for food and equipment.

"I've never cooked for 1,500 people before," said Kelch, who has been involved with the Wausau Eagles Club for about five years. He says he first got involved because his mother and brother were part of the club, which has around 80 members.

Kelch says he has helped raise around \$50,000 for various charities through his work at the club. He's now organizing holiday meals for families around the community.

Kelch, who owns a lawn care business in Wausau, said the meals were a team effort and he was glad to let the community know about the Eagles Club's mission of "people helping people."

## Pat Haskin: Helping us recover from a community tragedy

The entire Wausau community was shook to its core on Oct. 3, 2019, when Patty Grimm, the manager of Pine Grove Cemetery on Grand Avenue, was killed in a senseless act of violence. The cemetery's foreman, Bill Buhse, and the mother of another employee were seriously wounded in the shooting spree.

The nonprofit board that oversees the cemetery, the Wausau Cemetery Association, convened the next day, to put together a plan to move forward. "At that meeting, an angel stepped forward. Pat Haskin, wife of board member Bill Haskin, volunteered, without pay, to be our interim manager," the board directors wrote in a letter nominating her as a Person of the Year.

"The employees who witnessed the shootings said they wanted to keep working through their trauma," the board said. "They all pitched in and, under Pat's direction, kept the cemetery going, even while they were grieving."

The cemetery was in "crisis mode" for much of 2020, the board said. "Losing Patty Grimm and Bill Buhse has left a big hole in our hearts that can never be completely healed," the board said. "We thank Pat for keeping us and the treasure that is Pine Grove Cemetery going when we needed it most."

## Grocery store and restaurant employees: Adapting to changing rules, safety concerns

Grocery stores and restaurants were among the essential businesses allowed to remain open when Gov. Tony Evers' stay-at-home order was enacted in March. That left food service employees at the front lines of the COVID-19 pandemic, tasked with adapting to frequently shifting guidelines while balancing customers' safety and trying to keep their businesses open.

Kindi Furtak, marketing director for Trig's grocery stores, said things have been going well lately at the stores, but employees have faced challenges since March. Between keeping grocery items in stock and adjusting to new safety precautions like wearing gloves and masks, employees have had to adapt to a new way of operating in a pandemic.

Furtak said employees are thinking of new ways to keep customers and staff safe. In the past, customers would wait in line for sales. Now, Trig's encourages people to place pre-orders and think about curbside pickup.

The restaurant industry was hit especially hard by the pandemic. In August, 85% of Wisconsin Restaurant Association members surveyed said they had seen a decrease in dollar sales volume compared to last year.

On average their sales had decreased 36%. Restaurant staff have also had to adhere to new safety guidelines to keep both themselves and their customers safe.

When the state's stay-at-home order was lifted by the Wisconsin Supreme Court in May, several local restaurants reopened only to close again as cases of COVID-19 surged and customers and staff became infected.

In May, an employee at WOW Family Entertainment Center in Wausau tested positive for the virus shortly after the bar, restaurant and arcade reopened on May 21. Owner Evan Greenwood decided to temporarily close the business for a second time.

"We care about our customers and our employees more than we care about profits," Greenwood said.

On June 30, WOW reopened again, this time with a requirement that customers who are not dining or drinking at the bar wear a mask.

Other local restaurants shifted their focus to curbside pickup or delivery and some created outdoor dining spaces for customers.



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Madison, Wisconsin State Journal



STEVE APPS, STATE JOURNAL

Edgewood College hired Luis Puesan as its first director and coach of a new esports program. Puesan is pictured in the college's esports arena, where students can practice playing video games.

# Edgewood invests in esports

### Competitive gaming can attract potential students' attention

**KELLY MEYERHOFER**  
kmeyerhofer@madison.com

Edgewood College's newest coach, Luis Puesan, is busy filling out the roster for his teams next school year. But his players won't be kicking soccer balls or whacking tennis balls.

Students, some of whom will receive scholarships, will play on the school's competitive video game team and compete in tour-

naments such as Rocket League, League of Legends, Valorant and more.

The college joins a growing number of institutions adding competitive gaming programs, also known as esports, to their campus offerings in recent years.

Some other small, private schools credit esports for attracting students at a time of dwindling enrollment — a situation Edgewood knows all too well. The college had reported annual declines in full-time undergraduate enrollment since 2013 until a 3% increase this fall,

according to the latest figures provided by a college spokesperson.

Esports may also help bring more men to the college and potentially reduce the school's gender imbalance. About 70% of students are women.

Puesan, 25, is spending his first year building the program and recruiting students for at least two teams to start competing next year in Rocket League and League of Legends. He's open to fielding teams for other games too.

Please see **ESPORTS**, Page A5



# Madison, Wisconsin State Journal

## Esports

From A1

"This is a brand new program starting from scratch," he said.

Puesan started working for Edgewood College in late September. His resume includes a bachelor's degree in sociology, a master's in higher education administration, more than two decades playing games and hitting a top 500 rank in League of Legends one day. While he no longer retains that rank, he still places in the top 0.6% of players. Throughout his graduate studies, he focused every assignment on esports.

Literature review? Write the history of gaming. Revenue plan? Center it around a hypothetical college's esports program.

"The other students in my program found it a little strange," he admitted.

But the esports scene on college campuses is exploding.

The National Association of Collegiate Esports counts nearly 200 schools in its network. A handful of institutions, mostly small and private like Edgewood, are located in Wisconsin: [Lakeland University in Sheboygan](#), [Concordia University in Mequon](#), [Marian University in Fond du Lac](#), [Northcentral Technical College in Wausau](#) and the Milwaukee School of Engineering.

UW-Stout became Wisconsin's first public university to join the esports scene, which dovetails with some of the school's nationally ranked academic programs in game design and development and computer science with a game design concentration.

Nearly 140 Stout students applied in the spring, according to a university announcement. Fifty were invited to try out and 27, including 15 nationally ranked players, were selected for this school year's varsity and junior varsity



STEVE APPS PHOTOS, STATE JOURNAL

"I'm really excited to see what esports looks like on this campus two to three years from now," said Luis Puesan, director and coach of a new esports program at Edgewood College.

### Learn more

#### Edgewood College students

- Contact Luis Puesan at 608-663-6768, lpuesan@edgewood.edu
- Sign up for more information at [go.madison.com/edgewood-esports](http://go.madison.com/edgewood-esports)

#### Younger Wisconsin students

- Wisconsin High School Esports Association, President Mike Dahle, [mdahle@wihsea.org](mailto:mdahle@wihsea.org)
- XP League (youth esports league with focus on elementary and middle school students), Madison chapter league commissioner JD Uhler, [jd.uhler@xpleague.gg](mailto:jd.uhler@xpleague.gg)



One of the computers in Edgewood College's recently upgraded gaming room.

### The Arena

Puesan credits his hire to student enthusiasm for gaming. An esports club formed on campus a few years ago, he said, and the

group started researching how to establish an official program.

Edgewood has about 20 students currently involved in the non-competitive gaming club,

though Puesan said that number is likely an undercount. With COVID-19 restrictions and fewer students on campus, some may be unaware of the new program.

In Stevie Hall, one of the college's dorms, an entire residential floor is reserved for students interested in gaming who want to live among others with the same interest.

The floor also contains the Arena, where teammates will train in a room decked out with high-end computers and leather gamer chairs with red piping. Framed portraits of superheroes such as Thor, Captain America and Spider-Man line one wall.

The Arena was just upgraded this year and has "just about every game you can think of," Puesan said.

He's working on a five-year plan to grow the college's esports program and connect with others in the local and state esports scene. Edgewood High School has a team and there's a statewide high school league to tap into as well. Madison also has its own chapter of a national esports league geared toward elementary and high school students.

A few years from now, when the program has been built up and COVID-19 restrictions are a thing of the past, Puesan would love for Edgewood College to host tournaments bringing college students from all corners of the country to campus.

At least one institution, the University of Akron, drew ire after announcing the creation of an esports program. Faculty members accused the university of prioritizing gaming over academics.

Puesan said he's heard nothing but support from the Edgewood College community. He stressed that team players are "students first, athletes second."

teams. The teams began competing this fall.



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Brandon Kieper

Santa, Mrs. Claus and their lighted reindeer made up the last entry in the reverse Christmas parade in downtown Antigo on Wednesday night.

## Reverse parade crowned a success

By Kevin Passon

kpasson@antigojournal.com

The first-ever reverse Christmas parade in Antigo was wildly successful based on the number of people who drove along the route to enjoy the units, said Deena Grabowsky, executive director of the Antigo/Langlade County Chamber of Commerce.

"It was beyond expectations," she said of the Wednesday night event. "There was a steady stream of vehicles driving through for the entire two hours."

Indeed, for much of the time, traffic was backed up for two blocks in either direction on Superior Street as vehicles waited to turn onto Fifth Avenue for the parade.

Units were lined up on the north side of Fifth Avenue for about three blocks, ending with Santa and Mrs. Claus and their lighted reindeer.

"I'm thankful so many people came out to see the parade," Grabowsky said. "I



Kevin Passon

Jeff Block checks the light connections for the wreath and reindeer at the head of the unit for Northcentral Technical College.

think some people were just happy something was being held despite the COVID. It was a great chance to get out or their homes."

Carol Arndt, of the Antigo Housing Authority, one of the parade entries,

said she always enjoyed the happy faces of the children in the parades of years past.

"I always enjoy the people in this parade," said Scott Mishler of Flowers from the Heart on Fifth.

Mishler grew up in the

area and attended many Christmas parades as a child.

"It's always been a great tradition," he said.

Grabowsky said she

See Parade Page 8A



Brandon Kieper

The Tree Toppers 4-H Club won first place in the nonprofit category in Wednesday's Christmas parade.



Kevin Passon

Karl's Transport broke the bank on lights with the strands that covered the cab and the trailer of this semi.

# Parade

Continued from Page 1A

heard from many people who were part of the parade that they enjoyed the waves from those in the vehicles, and many shouted, "Merry Christmas!" as they drove by.

She also said appearances by Santa will be limited this season, so it was extra special to have him at the parade.

Sheldon's won the first-place award for parade business entries. In the nonprofit category, it was the Tree Toppers 4-H Club in first and the Deerbrook Eager Beavers 4-H Club in second.



Kevin Passon

Staff at Flowers from the Heart on Fifth decorated a sleigh and reindeer for the Christmas parade. From left, are co-owner Bruce Walentowski, manager Josh Jameson and co-owner Scott Mishler.



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# Investing in growth

## City eyes vacant industrial park land for apartment complex

BY BRIAN WILSON  
NEWS EDITOR

The city of Medford is eyeing an unused parcel in the industrial park for a potential rental development.

Jessica Mudgett of the Taylor County Housing Authority is working with a private developer to bring additional affordable rental housing to the Medford area by participating in Federal Housing Tax Credit (HTC) program administered by the Wisconsin Housing and Economic Development Authority (WHEDA). Under the competitive HTC program, participating developers can receive a 9% tax credit for qualified developments. One way to maximize the number of points available is for local municipalities to give land for the projects to take place. The benefit to the municipality is that they get a boost in housing, as well as additional property taxes on the apartment complex.

Mudgett had previously proposed the city purchase a 10-acre parcel on Gibson St. which has been for sale for some time and it is already zoned for multi-family use.

See **COUNTY** on page 4



Mayor Mike Wellner



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From A001

## ★ Council eyes unused city-owned industrial lot for affordable housing

Continued from page 1

The Gibson St. parcel is currently listed at \$117,900, down from a previous asking price of \$139,000.

While supportive of the overall program and its potential, city council members and city staff had been concerned about the amount of wetland on the parcel and if it could be viably developed. In addition to the purchase price of the land, mayor Mike Wellner said there would be other costs including \$3,000 for a wetland study and about \$6,800 in additional sewer and water upgrades with no guarantees on the development ever occurring.

As an alternative location, city coordinator Joe Harris proposed a city-owned lot on Progressive Ave. just to the north of the Northcentral Technical College campus and across the street from Marathon Cheese. The land is the remaining portion of the lot that was divided to allow NTC to build a campus building in the city. Harris said he spoke to the developer who estimated being able to put 30 housing units on the property. Harris also reported on checking with other cities that have used the HTC program and found it is common to have these developments in or near industrial park areas.

According to Wellner, the benefits of the Progressive Ave. location is the city already owns it, the utilities to it are already in place and with proximity to both the technical college and employment opportunities it would be a good location for an affordable housing development. "I think there are a lot more positives than negatives," he said.

Alderman Greg Knight objected to the Progressive Ave. site opposing the idea of having residential development in an industrial area. He noted the city already said they wouldn't allow ATVs there, but said a residential development would lead to kids on bikes and pedestrians.

Harris noted that with the amount of people walking for exercise in the industrial park currently, the city is going to need to look at the idea of sidewalk or bike paths in that area regardless of if this development takes place. Mudgett questioned if the city would commit to installing sidewalk if the development was successful.

Wellner said that while he could not speak for the council, the city's views on sidewalks have shifted over the years to being more willing to put them in. "I think council would go along with sidewalks," he said.

Alderman Christine Weix said she had received numerous calls from residents in the Eagle Ridge subdivision and others concerned about the Gibson St. location and its impact on local traffic. She said most callers were opposed to the Gibson Ave. location for the project.

Alderman Tim Hansen noted a major advantage of the Progressive Ave. location is that it eliminates the "not in my

neighborhood" argument in regard to people not wanting to be near affordable housing projects.

Knight still objected to what he said was creating a "disconnected island" in the industrial park. Harris countered by noting there were town of Medford residences near there already and that if they put sidewalk in it would be connected to the rest of the city. "We can put a lot of sidewalk in for \$140,000," he said, comparing it to the cost to purchase the other lot.

One factor of the Progressive Ave. property is that it is in Tax Incremental District No. 12 which means that taxes on the improvements to the property are retained by the city to pay down the money borrowed to build the roads and utilities. While Knight said this would delay tax benefits for general city residents, alderman Mike Bub disagreed saying that creating more tax value in TID 12 will help pay it off faster and allow it to close sooner. He noted the city is essentially blocked from any new development projects because Medford is at its maximum for TIDs. Allowing TID 12 to close sooner, he said would open up new possibilities.

Alderman Dave Roiger also spoke in favor of the Progressive Ave. location. He put it in perspective noting that the affordable housing complex isn't the home people are going to move into until they retire, but rather a place for people starting out. He said with the NTC campus right there and factories across the street it gives people a place they can afford where they have access to ways to improve themselves.

In the end, aldermen voted to recommend moving forward with the Progressive Ave. parcel to participate in the HTC program with the plan for a residential development. As part of the motion, aldermen said sidewalk would be developed in the area if the project was accepted in the HTC program.

### Crosswalk project

The city of Medford will move forward with installing pedestrian-activated crosswalk signals using city funding rather than donations from the Medford Morning Rotary Club.

With citizen complaints about traffic not stopping for pedestrians trying to cross Hwy 64 in the city, Rotary Club members worked with police chief Chad Liske to develop a plan to address the concern and improve safety. They researched options and proposed the installation of four pedestrian-activated signals to be placed at Joan St., Washington Ave., Whelen Ave. and 4th Street. Pedestrians wishing to cross the road will push a button which will activate a flashing light to indicate to motorists they intend to cross the street. Under state law motorists are required to stop for pedestrians at crosswalks once they signal their intent to cross. They are currently expected to signal intent by step-



ping into the roadway. "A smart person isn't going to spit off the curb," Roiger said.

Harris recommended the city go with hard-wired signs rather than solar-power ones because it will result in less potential for long-term maintenance problems. The total cost of the project is estimated at about \$30,000.

The proposal called for the city to pay about 40% of the cost of the costs and the Rotary Club seeking grants and donations to cover the remainder over time. Hansen said he thought it was a really great project and praised the citizens who found an issue and came forward with a solution. "This is how government is supposed to work," he said.

Hansen's only issue was that he felt for a public safety measure, the city should have the responsibility to pay for it. "I think this is strictly the city's responsibility," he said. He noted that it was difficult enough to do any fundraising with the ongoing COVID-19 pandemic and said the Rotary Club is better using their club's funds to improve the community in other ways.

Weix agreed and praised the Rotary Club members for the work they have put into the project to this point.

"The idea of raising money at this point in history is not very easy to do," said Rotary Club member Mark Temme. He said the club was pursuing a competitive grant but would not know until closer to fall.

Knight questioned if the city was undertaking the entire project, if they could move one of the sets to the 7th Street intersection where there are significant crossing problems. Wellner said the committee with chief Liske had recommended the crossings, noting there were concerns with the 7th Street intersection and the possibility of backing traffic onto Hwy 13. Wellner did not rule out adding more of the signals to other parts of the city if these were successful in im-

proving pedestrian safety.

Aldermen voted to approve the project and move forward with the city providing the funding.

In other business, aldermen:

- ★ Recommended spending \$68,000 for a new one-ton truck and crane for the wastewater treatment utility. The truck will be purchased from Wheelers Chevrolet which had the low bid of \$31,187.80. The Monroe FX brand service body with a Ventura ET8KX Crane is an additional \$36,714. The new truck will replace one purchased in 2000.

- ★ Recommended suspending rental payments for the city-owned Chamber of Commerce office for 2021. The request came from mayor Wellner noting the additional work the Chamber has been doing to promote area businesses during the pandemic and that he felt their resources would be better used to that purpose. The city charges the Chamber \$270 for rent for the building. That money is put into a designated account so that the city has funds available if major repairs are needed to the building. As per the terms of the lease, the Chamber will continue to pay all utility charges for the office.

- ★ Recommended moving forward for now with Great Lakes Utility (GLU) proposal to add electrical generation capacity. The city is a founding member of GLU and uses the consortium to negotiate for purchasing power and capacity. The group is looking at acquiring generators that were originally planned for a ship to be placed in Manitowoc for power generation. Other projects include the expansion of solar into the member communities. According to Harris and electric utility manager Spence Titera, the purpose of coming to the city council now was to gauge interest in if it was worth continuing being involved. Any final decision is months to more than a year away.

# ProVision Partners Cooperative Awards College Scholarships

The Marshfield-based ProVision Partners Cooperative has awarded 21 students from central Wisconsin with college scholarships this year.

To apply, each of the students needed to be enrolled in the short-course program or a two- or four-year curriculum in the fall. Applications were scored on the youth's scholastic achievement, leadership, written essay questions and perceived ability to contribute to the future of their chosen career path.

"The increasing need for specialization in agriculture makes a variety of agricultural career options possible. Our goal is to encourage more young people to pursue these careers," says Rob Larson, General Manager.

The 2020 recipients included:

Claire Bangart, Stratford - UW-River Falls to major in dairy science.

Anna Beihoffer, Arpin - South Dakota State University to major in pre-chiropractic.

Carley Jo Ciolkosz, Thorp - UW-River Falls to pursuing a career in calf-care.

Matthew Orlin Fischer, Owen - UW-River Falls majoring in dairy science.

Danika Griepentrog, Spencer - studying sports medicine at UW-Stevens Point.

Sophia Hoffman, Stratford - studying Healthcare Administration at UW-La Crosse.

Olivia Horn, Loyal - Viterbo University studying biology.

Ethan Kastenschmidt, Mindoro - pre-med courses at UW-Madison.

Lauren Kidd, Blair - majoring in exercise and sport science at UW-La Crosse.

Paul Kollross, Arpin - majoring in business at UW-Madison.

Kaitlyn Kruse, Marshfield - studying agricultural business at Iowa State University.

Lily Nagel, Deerbrook - studying at Fox Valley Technical College to be a dairy technician.

Logan Loveland, Auburndale - studying rural nursing at

UWSP-Marshfield and UW-Eau Claire.

Erin Rasmussen, Owen - pursuing a pre-veterinary degree at UW-River Falls.

Ian Riehle, Edgar - studying aeronautic-pilot training from Fox Valley Technical College.

Macie Schmeiser, Arpin - taking courses in occupational therapy.

Aryiah Schuh, Spencer - studying biology at Edgewood College to pursue a preveterinary degree.

Lauren Steien, Taylor - working toward a paramedics degree at Madison Area Technical College.

Heidi Strey, Osseo - studying animal science at UW-River Falls.

Landyn Wayerski, Pittsville - dairy science and agribusiness majors at [Northcentral Technical College](#).

Cortney Zimmerman, Spencer - studying animal science at South Dakota State University.

## Thank you!

The Reeseburg Ramblers 4H extends a HUGE THANK YOU to our local community, businesses and one extra special family for your recent donation to our 17th annual Hat, Mitten, and Sock Collection. This event isn't possible without all of YOU! Thank you and Merry Christmas! -Hat, Mitten, and Sock Committee

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# NTC Announces Winter 2020 Virtual Commencement Ceremony

Northcentral Technical College (NTC) is pleased to recognize the class of 2020 during an enhanced virtual commencement ceremony on Saturday, December 19th at 9:00 a.m. 523 students have completed their program requirements and are eligible to receive their diploma, with 58% of graduates earning a 3.5 or higher cumulative grade point average making them eligible for a gold cord.

“While we cannot be in person to celebrate the accomplishments of our graduates, it is an honor to recognize their achievements through this enhanced virtual event,” said Dr. Lori Weyers, NTC President. “As the backbone of Wisconsin’s ‘essential workforce,’ they will be the unsung heroes who keep our communities safe, healthy and supported during this pandemic. We couldn’t be more proud.”

Two commencement videos will debut on Saturday, December 19th at 9:00 a.m. at <http://www.ntc.edu/commencement> and as a premiere

event on the College’s <https://www.facebook.com/ntc.edu>, where graduates are encouraged to coordinate a watch party with family and friends. The commencement video will remain available for on-demand viewing on the website so that people can watch the ceremony at a time most convenient to them.

- Video 1: School of Business, Community Services, & Virtual College
- Video 2: School of Engineering & Advanced Manufacturing, School of Public Safety, School of Health Sciences, School of General Studies, School of Agricultural Sciences, Utilities & Transportation

**CHRISTMAS HOURS**

**CHRISTMAS EVE**  
7 AM - 2 PM

**CHRISTMAS DAY**  
9 AM - 2 PM

**CHRISTMAS DAY SPECIAL**  
**HAM DINNER: \$13**

With Stuffing, Mashed Potato, Corn, Cranberries, Roll, & Dessert Bar

**GORSKI'S**  
BREAKFAST • LUNCH • DINNER

**DOUBLE BUBBLE**  
3-6 IN BAR

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# NTC to hold virtual ceremony

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★ Video 1 — School of Business, Community Services, & Virtual College

★ Video 2 — School of Engineering & Advanced Manufacturing, School of Public Safety, School of Health Sciences, School of General Studies, School of Agricultural Sciences, Utilities & Transportation



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# NTC plans virtual graduation

Northcentral Technical College will recognize its 2020 class during an enhanced virtual commencement ceremony Dec. 19 at 9 a.m.

A school press release announced 523 students will get diplomas with 58% of graduates earning a 3.5 or higher cumulative grade-point average, making them eligible to wear gold cords.

“While we cannot be in person to celebrate the accomplishments of our graduates, it is an honor to recognize their achievements through this enhanced virtual event,” said Dr. Lori Weyers, NTC president. “As the backbone of Wisconsin’s essential workforce, they will be the unsung heroes who keep our communities safe, healthy and supported during this pandemic.”

NTC will debut two commencement videos on the same day at



## COVID-19 Journal

NEW Media

www.ntc.edu/commencement and as a premiere event on the college’s Facebook page and encourage graduates to coordinate a watch party with family and friends.

The commencement video will remain available for on-demand viewing on the website.

Video One will cover the School of Business, Community Services and Virtual College.

Video Two will highlight the School of Engineering & Advanced Manufacturing, School of Public Safety, School of Health Sciences, School of General Studies, School of Agricultural Sciences and Utilities & Transportation.

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# NTC Announces Online Partnership With Purdue University Global

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**Northcentral Technical College (NTC)** is pleased to announce a partnership with Purdue University Global (Purdue Global) that gives **NTC** graduates the opportunity to earn a four-year degree without leaving home. Learners can earn a Bachelor of Science in Professional Studies degree 100% online, which will emphasize their associate degree earned at **NTC**.

The bachelor's degree in professional studies program is a customizable way for learners to build a degree that meets their career goals.

“Purdue Global is delighted to partner with Northcentral to offer their graduates a time and money savings transfer program,” said Keith Smith, Vice President & Dean of Health Sciences at Purdue University Global. “Northcentral grads may be able to transfer up to as much as 88 semester credits toward the Bachelor of Science in Professional Studies, potentially completing their program in under a year.”

**Northcentral Technical College**

(<http://www.ntc.edu>) is north central Wisconsin's premier two-year college of choice and is a resource for all District residents. It provides individuals, organizations and businesses with quality skills training in a wide range of programs designed to build a competitive, technologically advanced workforce in today's rapidly changing global environment.

**NTC** has 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 features a Center for Health Sciences, Center for Business and Industry, Center for Geriatric Education, iTEC Projects Lab and STEM Center.

Medford, The Star News

# LITE Foundation continues mission to give back

BY BRIAN WILSON  
NEWS EDITOR

If you want to see what is important to an organization, look to its mission statement.

These statements are typically overflowing with lofty goals and flowery language, but they all boil down to what an organization believes is important.

The mission statement for the Weather Shield LITE Foundation reads:

"The employees of Weather Shield are committed to helping people help themselves. Through gifts of time, talent and treasure, we believe that we can help improve the quality of life in the communities where we live and work. Through improved quality of life on a local level, we will be more able to impact the lives of others at state, national and international levels. Our efforts are guided by the teaching that, 'What you do to the least of my brothers, that you do to me.' (Matthew 25:40)."

LITE stands for Lives Inspired Through Employees. The foundation is run by a board including Weather Shield employees and a member of the Schield family. Employee committees decide all the grant allocation amounts.

"Even with the ups and downs of 2020, the Weather Shield LITE Foundation was able to give generously to our community and surrounding communities by donating over \$39,000 to organizations in need and an additional \$2,600 in contingency hardship requests," stated allocation committee members in the letter announcing this year's grant recipients. They went on to express gratitude to the Weather Shield employees and the Schield Families for their generous donations, fundraisers and matching funds. "Without these contributions this would not be possible," committee members state.

Normally, each December the LITE Foundation would invite grant recipients to the Weather Shield corporate offices for the annual LITE Night where grant recipients share information about their organizations and causes. This year, due to COVID-19 concerns, that was unable to happen and organizations were notified individually.

The following organizations received grant awards



SUBMITTED

Pictured are employees Jill Kleczewski and Bryan Bormann (center) Medford LITE Foundation Allocation Committee Members, Gene Empey (left) and Joe Gulish (right) representing employees that contribute.

from the Weather Shield Employee LITE Foundation in 2020: The Salvation Army of Taylor County, Taylor County Legion Baseball, Colby Post Prom, Abbotsford Post Prom, Frances L Simek Memorial Library, Taylor County Sheriff's Department, The Little Store, Edgar Child Care, Medford PAA, Community Mission with Jesus, Sand Box, Friends of Colby Library, Colby Community Library, Christmas Angel Project, Central Clark County Community Child Care, Abiding Care Pregnancy Center, Spencer Lions, St. Anthony's School STP, Spencer Kids Group, Rib Lake Athletics Booster,

Rainbow Gymnastics, Tannery Creek Parkway, Northwoods Veterans Post, Holy Rosary School, Restorative Justice

Circle of Joy Food Pantry, Community United Pantry, First Baptist Church Pantry, Good Shepherd Catholic Church Pantry, Indianhead Community Action Agency, Kings Community Food Pantry, [NTC](#) Foundation Food Pantry, Rib Lake United Methodist Church Pantry and Trinity Food Pantry.



# College offers GED help through Zoom

Northcentral Technical College offers learners Zoom workshops to help prepare for their General Education Development tests.

Workshops are offered for free, and learners can apply for grants to cover the cost of the test.

Learners interested in completing their GED are encouraged to contact the campus nearest to them to learn more about their options, including using Zoom at home or at an NTC campus.

Registration is required.

Wausau campus: Contact Kathy Krause at 715-803-1746.

Antigo and Wittenberg campuses: Contact Wendy Storlie at 715-348-7737.



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