

DISTRICT BOARD OF TRUSTEES REGULAR MEETING

Tuesday, December 1, 2020
Northcentral Technical College
1000 W. Campus Drive
Wausau, WI 54401

Microsoft Teams: [December NTC Board of Trustees Meeting](#)

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. TechAward Presentation – Layla Merrifield, Steve Tenpas + Betty Bruski Mallek

II. APPROVAL OF MINUTES

- a. Approval of meeting minutes from October 13, 2020 Board of Trustees Regular Meeting

Motion: That the Northcentral Technical College District Board approve the meeting minutes from the October 13, 2020 Board of Trustees Regular Meeting.

Roll call vote required to approve.

III. ACTION ITEMS

- a. [Final Modifications to the 2019-2020 Budget](#) – Roxanne Lutgen

Motion: That the Northcentral Technical College District Board approve the Final Budget Modifications to the 2019-2020 Budget. (All modifications will be approved with one motion)

Roll call vote required to approve.

- b. [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.

- c. [Additions: Wausau – Industry 4.0 Addition](#) – Rob Elliott, Darren Ackley + Iain Cameron

Motion: That the Northcentral Technical College Board approves the Industry 4.0 addition at a cost not to exceed \$800,000 and requests the WTCS State Board to do the same.

Roll call vote required to approve.

- d. [Remodeling: Wausau Advanced Manufacturing + Engineering \(AME\) Lab](#) – Rob Elliott

Motion: That the Northcentral Technical College Board approves the Wausau Advanced Manufacturing + Engineering Lab renovation at a cost not to exceed \$500,000 and requests the WTCS State Board to do the same.

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 Economic Update](#) – Vicki Jeppesen + Angie Servi
 - ii. [Fiscal Strength/Cost Per FTE](#) – Roxanne Lutgen
 - iii. [Legislative Updates](#)
 - iv. Comments from Informational Update
- b. Chairperson's Report
- i. WTC DBA Virtual Fall Meeting Update – October 23, 2020
 - ii. WTC DBA Winter Meeting + Legislative Outreach – January 15, 2021 (Virtual)
- 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)(g) for the purpose of:
- i. Approval of the June 9, 2020 and October 13, 2020 Closed Session Meeting Minutes
 - ii. Update on potential litigation

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

- i. Approval of the June 9, 2020 and October 13, 2020 Closed Session Meeting Minutes
- ii. Update on potential litigation

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.

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

MEETING DATE: December 1, 2020

TOPIC: Final Modifications to the 2019-2020 Budget

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

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

DATA/RESULTS: The attached resolutions authorize modifications to the budget in accordance with Wisconsin Statute 65.90. As a normal course of business, routine transfers are made to the budget during the year within board parameters. These are the final modifications for the 2019-2020 budget.

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

AGENDA CATEGORY:

PROPOSED MOTION:

Voting Agenda

Board approval of the attached motions.

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

Signed: _____ *Lori A. Waynes* _____ Dated: 12/1/2020

GENERAL FUND
BUDGET TRANSFER RESOLUTION
2019-2020 Budget

WHEREAS, the Northcentral Technical College District general fund total resources are \$782,079 greater than budgeted for the fiscal year 2019-2020, and

WHEREAS, total uses in the District's general fund are \$782,079 greater than budgeted for fiscal year 2019-2020,

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

NOTE: The General Fund accounts for all financial activities except those required to be accounted for in another fund. The designation set aside for post-employment benefits was reduced based upon the most recent Key Benefit Concepts, LLC report dated April 2020. Transfers were made to the special revenue fund to cover anticipated reductions in grant funding communicated by the WTCS state office and also to the capital projects fund to cover anticipated capital needs related to the pandemic, new ERP system expenses, and/or staff expenses related to capital software. Designations for subsequent year(s) have been established to cover future year(s) anticipated revenue shortfalls communicated by WTCS due to state budget reductions also because of the pandemic, as well as unplanned related operational expenses.

**Northcentral Technical College
General Fund
Budget Transfer Resolution
2019-2020 Budget**

<u>RESOURCES</u>	2019-2020 <u>Budget</u>	Recommended 2019-2020 Adjusted <u>Budget</u>	<u>Difference</u>
Revenues:			
Local Government	\$9,597,520	\$9,560,884	(\$36,636)
State	19,723,000	19,819,942	96,942
Program Fees	8,920,000	8,899,300	(20,700)
Material Fees	492,000	492,008	8
Other Student Fees	551,000	514,611	(36,389)
Institutional	500,000	505,885	5,885
Federal	8,000	8,075	75
Total Revenues	<u>39,791,520</u>	<u>39,800,705</u>	<u>9,185</u>
Transfers from Reserves and Designated Fund Balances:*			
Designated for Operations	0	755,262	755,262
Designated for Post-Employment Benefits	150,612	150,612	0
Designated for State Aid Fluctuations	0	0	0
Designated for Subsequent Year	0	0	0
Designated for Subsequent Years	0	0	0
Total Transfers	<u>150,612</u>	<u>905,874</u>	<u>755,262</u>
Other Funding Sources:			
Interfund Transfers In	<u>29,517</u>	<u>47,149</u>	<u>17,632</u>
Total Transfers	<u>29,517</u>	<u>47,149</u>	<u>17,632</u>
 Total Resources	 <u><u>\$39,971,649</u></u>	 <u><u>\$40,753,728</u></u>	 <u><u>\$782,079</u></u>
 <u>USES</u>			
Expenditures:			
Instructional	\$22,750,000	\$22,000,227	(\$749,773)
Instructional Resources	1,073,000	937,026	(135,974)
Student Services	2,500,000	2,416,874	(83,126)
General Institutional	8,600,000	8,415,394	(184,606)
Physical Plant	3,950,000	3,590,382	(359,618)
Public Service	0	0	0
Total Expenditures	<u>38,873,000</u>	<u>37,359,903</u>	<u>(1,513,097)</u>
Transfer to Reserves and Designated Fund Balances:*			
Designated for Operations	994,852	0	(994,852)
Designated for Post-Employment Benefits	0	0	0
Designated for State Aid Fluctuations	103,797	93,825	(9,972)
Designated for Subsequent Year	0	1,600,000	1,600,000
Designated for Subsequent Years	0	900,000	900,000
	<u>1,098,649</u>	<u>2,593,825</u>	<u>1,495,176</u>
Interfund Transfers Out	<u>0</u>	<u>800,000</u>	<u>800,000</u>
	0	800,000	800,000
 Total Uses	 <u><u>\$39,971,649</u></u>	 <u><u>\$40,753,728</u></u>	 <u><u>\$782,079</u></u>

*Represents increase or decrease to designated balance.

Proposed for Board Action
December 1, 2020

SPECIAL REVENUE FUND - OPERATIONAL
BUDGET TRANSFER RESOLUTION
2019-2020 Budget

WHEREAS, the Northcentral Technical College District special revenue fund - operational total resources are \$993,519 greater than budgeted for the fiscal year 2019-2020,
and

WHEREAS, total uses in the District's special revenue fund - operational are \$993,519 greater than budgeted for fiscal year 2019-2020,

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

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

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

The increase in institutional revenue is primarily due to increased dual credit contracts, which falls under the Business and Industry umbrella.

**Northcentral Technical College
Special Revenue Fund - Operational
Budget Transfer Resolution
2019-2020 Budget**

<u>RESOURCES</u>	2019-2020 <u>Budget</u>	Recommended 2019-2020 Adjusted <u>Budget</u>	<u>Difference</u>
Revenues:			
Local Government	\$1,100,000	\$1,100,000	\$0
State	2,848,051	2,651,390	(196,661)
Program Fees	222,000	215,618	(6,382)
Material Fees	29,000	27,625	(1,375)
Other Student Fees	407,622	431,062	23,440
Institutional	4,655,619	5,559,190	903,571
Federal	1,752,114	1,715,184	(36,930)
Total Revenues	<u>11,014,406</u>	<u>11,700,069</u>	<u>685,663</u>
Other Sources			
Interfund Transfers In	<u>0</u>	400,000	400,000
Total Other Sources	<u>0</u>	<u>400,000</u>	<u>400,000</u>
Transfers from Reserves and Designated Fund Balances:*			
Designated for Operations	92,144	0	(92,144)
Designated for Subsequent Year	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers	<u>92,144</u>	<u>0</u>	<u>(92,144)</u>
Total Resources	<u><u>\$11,106,550</u></u>	<u><u>\$12,100,069</u></u>	<u><u>\$993,519</u></u>
 <u>USES</u>			
Expenditures:			
Instructional	\$8,472,306	\$9,359,762	\$887,456
Instructional Resources	64,704	72,194	7,490
Student Services	1,512,927	1,524,845	11,918
General Institutional	584,977	603,045	18,068
Physical Plant	429,969	110,414	(319,555)
Public Service	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>11,064,883</u>	<u>11,670,260</u>	<u>605,377</u>
Transfers to Reserves and Designated Fund balances:*			
Designated for Operations	0	292	292
Designated for Subsequent Year	<u>0</u>	<u>400,000</u>	<u>400,000</u>
Total Transfers	<u>0</u>	<u>400,292</u>	<u>292</u>
Other Uses			
Interfund Transfers Out	<u>41,667</u>	<u>29,517</u>	<u>(12,150)</u>
Total Other Uses	<u>41,667</u>	<u>29,517</u>	<u>(12,150)</u>
Total Uses	<u><u>\$11,106,550</u></u>	<u><u>\$12,100,069</u></u>	<u><u>\$993,519</u></u>

*Represents increase or decrease to designated balance.

Proposed for Board Action
December 1, 2020

SPECIAL REVENUE FUND - NON-AIDABLE
BUDGET TRANSFER RESOLUTION
2019-2020 Budget

WHEREAS, the Northcentral Technical College District special revenue fund - non-aidable total resources are (\$258,624) less than budgeted for the fiscal year 2019-2020, and

WHEREAS, total uses in the District's special revenue fund - non-aidable are (\$258,624) less than budgeted for fiscal year 2019-2020,

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

NOTE: The Special Revenue Fund - Non-Aidable includes resources held for the benefit of individuals where the college has administrative involvement. The College implemented a reporting change (GASB 84) fiscal year 2020, which removed custodial accounts such as student clubs and student governing board activities from the College books. As a result, this fund primarily consists of Financial Aid activity, student accident insurance, and college security. Additionally, student payments provided by grants flow through this fund.

**Northcentral Technical College
Special Revenue Fund - Non-Aidable
Budget Transfer Resolution
2019-2020 Budget**

<u>RESOURCES</u>	2019-2020 <u>Budget</u>	Recommended 2019-2020 Adjusted <u>Budget</u>	<u>Difference</u>
Revenues:			
Local Government	\$200,000	\$166,715	(\$33,285)
State Aids	1,187,827	1,230,181	42,354
Other Student Fees	785,000	245,582	(539,418)
Institutional	200,000	58,497	(141,503)
Federal	10,391,935	10,817,313	425,378
Total Revenues	<u>12,764,762</u>	<u>12,518,288</u>	<u>(246,474)</u>
Transfers from Reserves and Designated Fund Balances:*			
Reserve for Student Organizations	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Other Funding Sources:			
Interfund Transfers In	<u>12,150</u>	<u>0</u>	<u>(12,150)</u>
Total Transfers	<u>12,150</u>	<u>0</u>	<u>(12,150)</u>
Total Resources	<u><u>\$12,776,912</u></u>	<u><u>\$12,518,288</u></u>	<u><u>(\$258,624)</u></u>
 <u>USES</u>			
Expenditures:			
Instructional	\$0	\$0	\$0
Student Services	12,569,118	12,517,186	(51,932)
General Institutional	0	0	0
Public Service	<u>50,000</u>	<u>0</u>	<u>(50,000)</u>
Total Expenditures	<u>12,619,118</u>	<u>12,517,186</u>	<u>(101,932)</u>
Transfer to Reserves and Designated Fund Balances:*			
Reserve for Student Organizations	<u>157,794</u>	<u>1,102</u>	<u>(156,692)</u>
Total Transfers	<u>157,794</u>	<u>1,102</u>	<u>(156,692)</u>
Other Uses:			
Interfund Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
Total Uses	<u><u>\$12,776,912</u></u>	<u><u>\$12,518,288</u></u>	<u><u>(\$258,624)</u></u>

*Represents increase or decrease to designated balance.

Proposed for Board Action
December 1, 2020

CAPITAL PROJECTS FUND
BUDGET TRANSFER RESOLUTION
2019-2020 Budget

WHEREAS, the Northcentral Technical College District capital projects fund total resources are (\$1,011,280) less than budgeted for the fiscal year 2019-2020, and

WHEREAS, total uses in the District's capital projects fund are (\$1,011,280) less than budgeted for fiscal year 2019-2020,

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

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

The variances in the capital budget are due to the change in timing of capital projects. The typical borrowing schedule is during the May and June timeframe and includes borrowing for future fiscal year projects. Typically, the college prespends some of those future fiscal year dollars in the year the funds are received, enabling projects to begin after the spring semester ends and into early summer.

It is typical to change the timing of projects due to changes in weather and changes in instructional plans. As an example, Civil Engineering and CDL capital projects were delayed to the following year.

Proposed for Board Action
December 1, 2020

**Northcentral Technical College
Capital Projects Fund
Budget Transfer Resolution
2019-2020 Budget**

<u>RESOURCES</u>	2019-2020 <u>Budget</u>	Recommended 2019-2020 Adjusted <u>Budget</u>	<u>Difference</u>
Revenues:			
Local Government	\$0	\$0	\$0
State	320,039	362,209	42,170
Institutional	611,908	570,859	(41,049)
Federal	34,791	413,096	378,305
Total Revenues	<u>966,738</u>	<u>1,346,164</u>	<u>379,426</u>
Transfers from Reserves and Designated Fund Balances:*			
Reserve for Capital Projects	<u>3,217,512</u>	<u>1,426,806</u>	<u>(1,790,706)</u>
Total Transfers	<u>3,217,512</u>	<u>1,426,806</u>	<u>(1,790,706)</u>
Other Funding Sources:			
Proceeds from Debt	10,000,000	10,000,000	0
Interfund Transfers In	<u>0</u>	<u>400,000</u>	<u>400,000</u>
Total Other Funding Sources	<u>10,000,000</u>	<u>10,400,000</u>	<u>400,000</u>
Total Resources	<u><u>\$14,184,250</u></u>	<u><u>\$13,172,970</u></u>	<u><u>(\$1,011,280)</u></u>
<u>USES</u>			
Expenditures:			
Instructional	\$2,636,807	\$2,326,679	(\$310,128)
Instructional Resources	1,070,139	980,446	(89,693)
Student Services	0	0	0
General Institutional	5,085,763	4,529,270	(556,493)
Physical Plant	5,391,541	5,336,575	(54,966)
Public Service	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>14,184,250</u>	<u>13,172,970</u>	<u>(1,011,280)</u>
Transfer to Reserves and Designated Fund Balances:*			
Reserve for Capital Projects	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Other Uses:			
Interfund Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
Total Uses	<u><u>\$14,184,250</u></u>	<u><u>\$13,172,970</u></u>	<u><u>(\$1,011,280)</u></u>

*Represents increase or decrease to designated balance.

Proposed for Board Action
December 1, 2020

DEBT SERVICE FUND
BUDGET TRANSFER RESOLUTION
2019-2020 Budget

WHEREAS, the Northcentral Technical College District debt service fund total resources are \$917,485 greater than budgeted for the fiscal year 2019-2020, and

WHEREAS, total uses in the District's debt service fund are \$917,485 greater than budgeted for fiscal year 2019-2020,

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

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

**Northcentral Technical College
Debt Service Fund
Budget Transfer Resolution
2019-2020 Budget**

<u>RESOURCES</u>	<u>2019-2020 Budget</u>	<u>Recommended 2019-2020 Adjusted Budget</u>	<u>Difference</u>
Revenues:			
Local Government	\$11,005,237	\$13,009,883	\$2,004,646
Revenue Recognized from Prior Year Levy	\$0	\$0	\$0
Institutional	60,000	68,584	8,584
Total Revenues	<u>11,065,237</u>	<u>13,078,467</u>	<u>2,013,230</u>
Transfers from Reserves and Designated Fund Balances:*			
Reserve for Debt Service	1,115,070	0	(1,115,070)
Total Transfers	<u>1,115,070</u>	<u>0</u>	<u>(1,115,070)</u>
Other Funding Sources:			
Premium on Long-Term Debt	400,000	419,325	19,325
Interfund Transfers In	0	0	0
Total Transfers	<u>400,000</u>	<u>419,325</u>	<u>19,325</u>
Total Resources	<u>\$12,580,307</u>	<u>\$13,497,792</u>	<u>\$917,485</u>
<u>USES</u>			
Expenditures:			
Physical Plant	\$12,580,307	\$12,559,516	(\$20,791)
Total Expenditures	<u>12,580,307</u>	<u>12,559,516</u>	<u>(20,791)</u>
Transfer to Reserves and Designated Fund Balances:*			
Reserve for Debt Service	0	938,276	938,276
Total Transfers	<u>0</u>	<u>938,276</u>	<u>938,276</u>
Designated Fund Balance for Subsequent Year	0	0	0
Total Designated Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Total Uses	<u>\$12,580,307</u>	<u>\$13,497,792</u>	<u>\$917,485</u>

*Represents increase or decrease to designated balance.

Proposed for Board Action
December 1, 2020

ENTERPRISE FUND
BUDGET TRANSFER RESOLUTION
2019-2020 Budget

WHEREAS, the Northcentral Technical College District enterprise fund total resources are \$106,016 greater than budgeted for the fiscal year 2019-2020, and

WHEREAS, total uses in the District's enterprise fund are \$106,016 greater than budgeted for fiscal year 2019-2020,

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

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

This fund includes activities such as: Agriculture Center of Excellence, Auto Mechanics, Campus Store, Campus Cafe, and the Dental Clinic.

**Northcentral Technical College
Enterprise Fund
Budget Transfer Resolution
2019-2020 Budget**

<u>RESOURCES</u>	<u>2019-2020 Budget</u>	<u>Recommended 2019-2020 Adjusted Budget</u>	<u>Difference</u>
Revenues:			
Local Government	\$0	\$56,704	\$56,704
Institutional	2,040,000	2,041,306	1,306
Federal	0	0	0
Total Revenues	<u>2,040,000</u>	<u>2,098,010</u>	<u>58,010</u>
Transfers from Reserves and Designated Fund Balances:*			
Retained Earnings	0	48,006	48,006
Total Transfers	<u>0</u>	<u>48,006</u>	<u>48,006</u>
Interfund Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0
Total Resources	<u><u>\$2,040,000</u></u>	<u><u>\$2,146,016</u></u>	<u><u>\$106,016</u></u>
 <u>USES</u>			
Expenditures:			
Auxiliary Services	<u>\$2,020,000</u>	<u>\$2,128,384</u>	<u>\$108,384</u>
Total Expenditures	<u>2,020,000</u>	<u>2,128,384</u>	<u>108,384</u>
Transfer to Reserves and Designated Fund Balances:*			
Retained Earnings	<u>20,000</u>	<u>0</u>	<u>(20,000)</u>
Total Transfers	<u>20,000</u>	<u>0</u>	<u>(20,000)</u>
Other Funding Uses:			
Interfund Transfers Out	<u>0</u>	<u>17,632</u>	<u>17,632</u>
Total Transfers	<u>0</u>	<u>17,632</u>	<u>17,632</u>
Total Uses	<u><u>\$2,040,000</u></u>	<u><u>\$2,146,016</u></u>	<u><u>\$106,016</u></u>

*Represents increase or decrease to designated balance.

Proposed for Board Action
December 1, 2020

INTERNAL SERVICE FUND
BUDGET TRANSFER RESOLUTION
2019-2020 Budget

WHEREAS, the Northcentral Technical College District internal service fund total resources are (\$62,971) less than budgeted for the fiscal year 2019-2020, and

WHEREAS, total uses in the District's internal service fund are (\$62,971) less than budgeted for fiscal year 2019-2020,

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

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

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

**Northcentral Technical College
Internal Service Fund
Budget Transfer Resolution
2019-2020 Budget**

<u>RESOURCES</u>	<u>2019-2020 Budget</u>	<u>Recommended 2019-2020 Adjusted Budget</u>	<u>Difference</u>
Revenues:			
Institutional	\$6,600,000	\$6,602,029	\$2,029
Total Revenues	<u>6,600,000</u>	<u>6,602,029</u>	<u>2,029</u>
Transfers from Reserves and Designated Fund Balances:*			
Retained Earnings	65,000	0	(65,000)
Total Transfers	<u>65,000</u>	<u>0</u>	<u>(65,000)</u>
Interfund Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0
Total Resources	<u><u>\$6,665,000</u></u>	<u><u>\$6,602,029</u></u>	<u><u>(\$62,971)</u></u>
 <u>USES</u>			
Expenditures:			
Auxiliary Services	\$6,665,000	\$6,352,342	(\$312,658)
Total Expenditures	<u>6,665,000</u>	<u>6,352,342</u>	<u>(312,658)</u>
Transfer to Reserves and Designated Fund Balances:*			
Retained Earnings	0	249,687	249,687
Total Transfers	<u>0</u>	<u>249,687</u>	<u>249,687</u>
Interfund Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0
Total Uses	<u><u>\$6,665,000</u></u>	<u><u>\$6,602,029</u></u>	<u><u>(\$62,971)</u></u>

*Represents increase or decrease to designated balance.

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
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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 Brow
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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**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.

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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

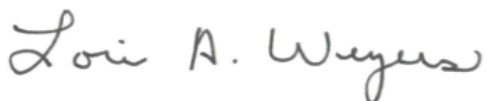
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Northcentral Technical College for its comprehensive annual financial report for the fiscal year ended June 30, 2019. This was the 24th consecutive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

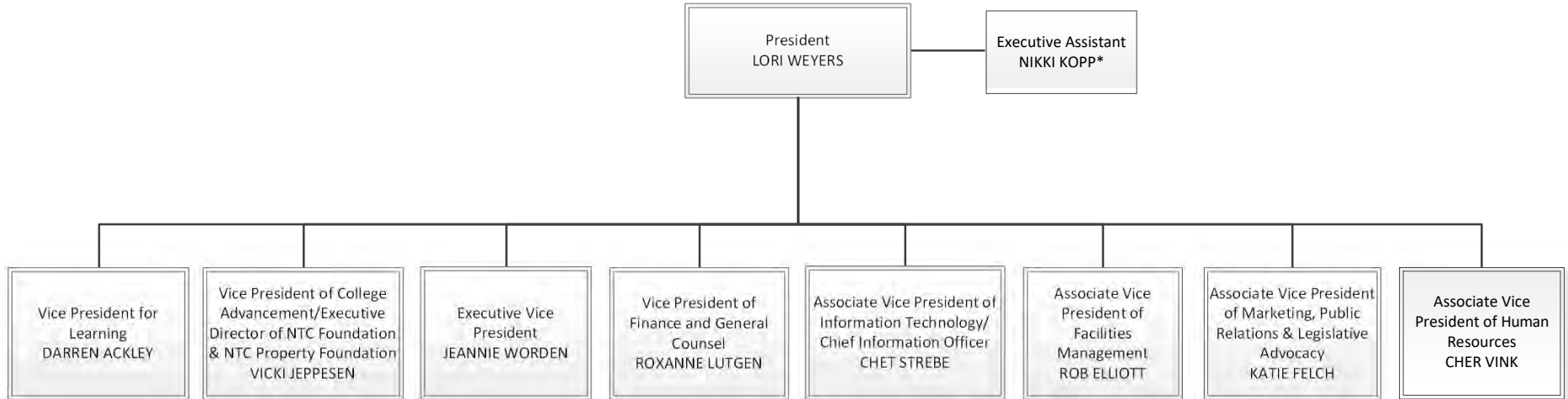
<u>Board Member</u>	<u>Member Category</u>	<u>Term Expires</u>	<u>Employer</u>
Paul Proulx <i>Chairperson</i>	Elected Official	6/30/20	County Coroner, Lincoln County
Maria Volpe <i>Vice Chairperson</i>	Employee Member	6/30/22	Senior Examiner, Sedgwick Claims Management
Charlie Paulson <i>Secretary/Treasurer</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

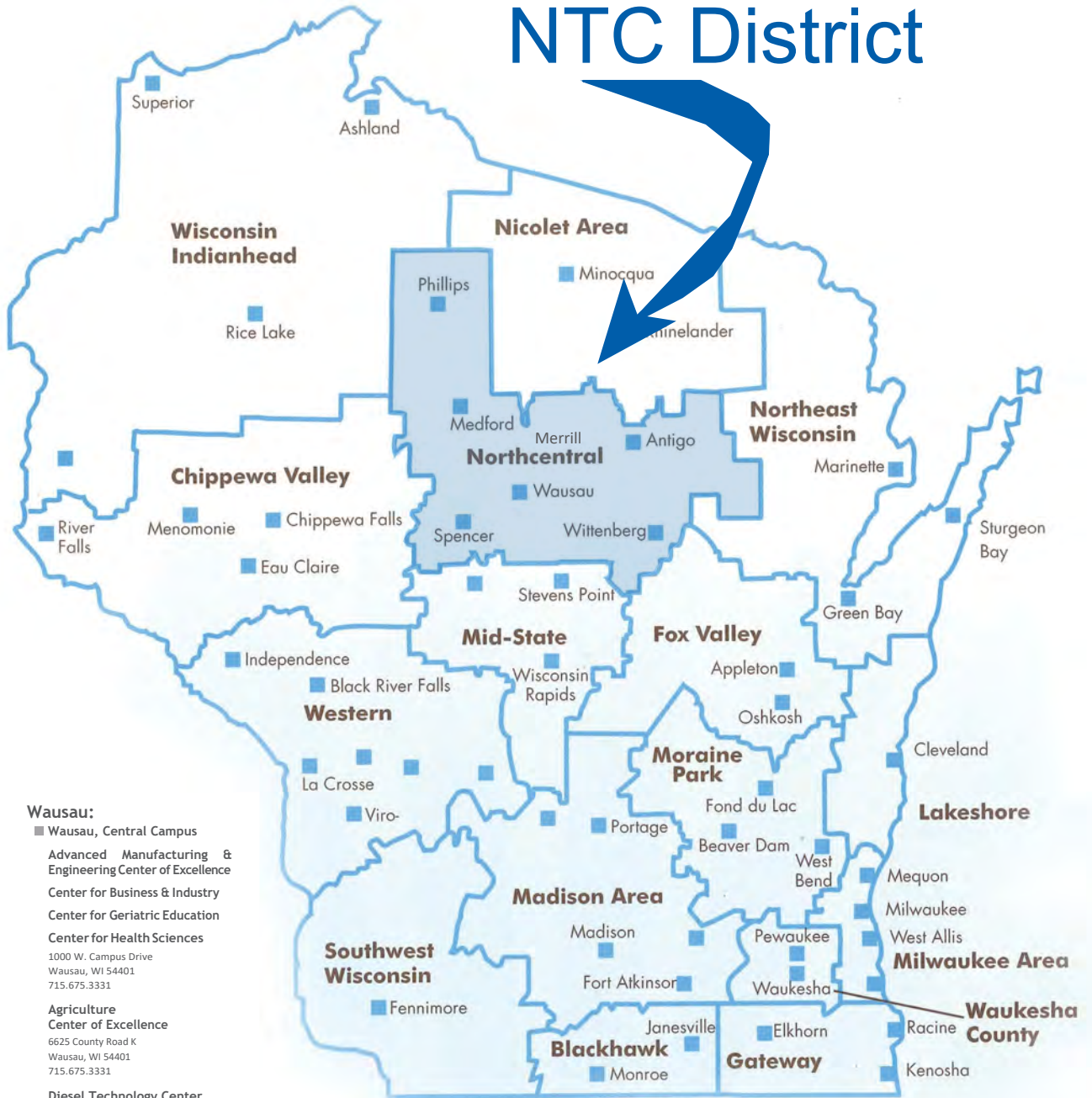
The President's Executive
Leadership Team (ELT)
9/15/2020

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

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**Northcentral Technical College District
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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

Northcentral Technical College District

Management's Discussion and Analysis

Year Ended June 30, 2020

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
Operating revenues:					
Student fees	\$ 6,408,752	5.6	\$ 6,071,078	5.1	\$ 5,776,438
Federal grants	8,044,180	10.4	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
Total operating revenues	27,166,919	7.8	25,206,374	(1.3)	25,532,324
Nonoperating revenues:					
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
Investment income	380,271	(33.0)	567,569	95.2	290,730
Gain on disposal of capital assets		(100.0)	8,105	100.0	
Total nonoperating revenues	42,020,321	3.9	40,439,573	1.1	40,001,799
Total revenues	69,187,240	5.4	65,645,947	0.2	65,534,123
Operating expenses:					
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
Total operating expenses	64,868,605	(5.3)	68,525,683	3.6	66,155,487
Nonoperating expenses:					
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
Total nonoperating expenses	970,605	(3.3)	1,003,886	70.4	589,142
Total expenses	65,839,210	(5.3)	69,529,569	4.2	66,744,629
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
Net position - End of year	\$ 50,071,575		\$ 46,723,545		\$ 50,607,167

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:

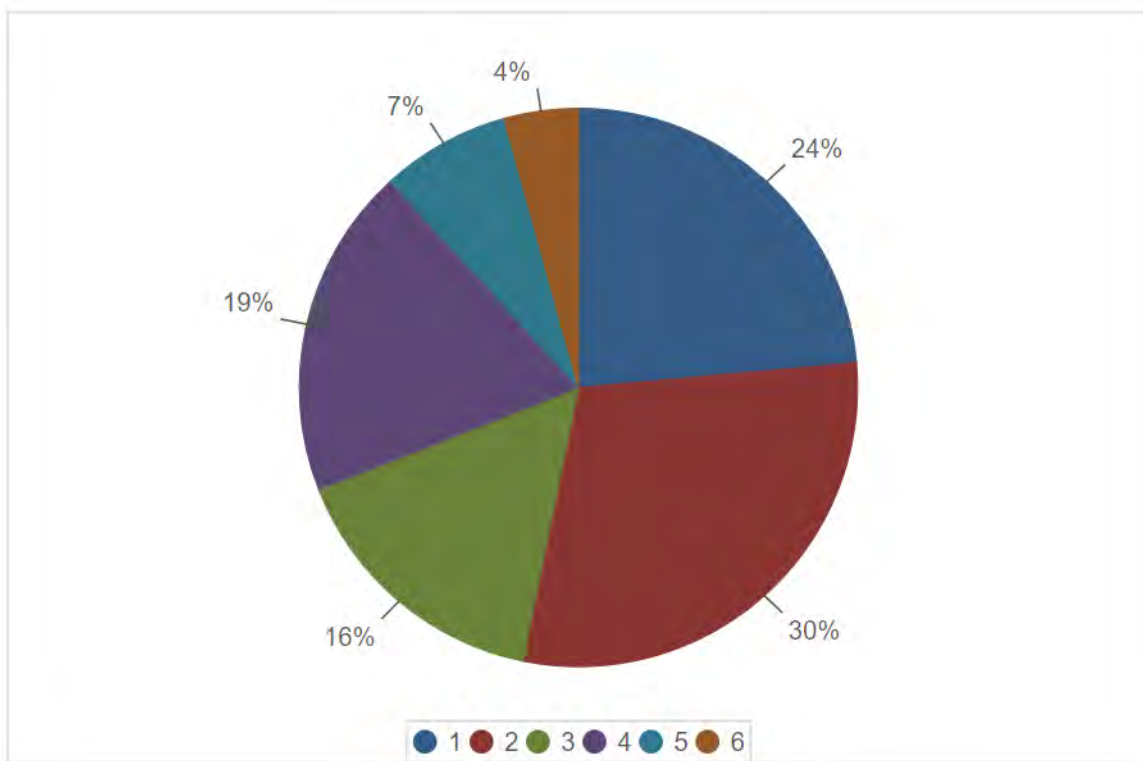
Operating revenues are the charges for services offered by the College. During 2020, the College generated \$27.2 million of operating revenues for the offering of services, up 7.8% from 2019 (\$25.2 million), which was down 1.3% from 2018 (\$25.5 million). Significant items and revenue sources are as 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 \$12.3 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 fluctuation in federal revenue, a 10.4% increase in 2020 was due to CARES Act Higher Education Emergency Relief Funds received for both Student and Institutional Aid. 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	24 %
2 - Federal grants	8,044,180	30 %
3 - State grants	4,301,214	16 %
4 - Contract revenues	5,218,057	19 %
5 - Auxiliary revenues	2,025,971	7 %
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.)

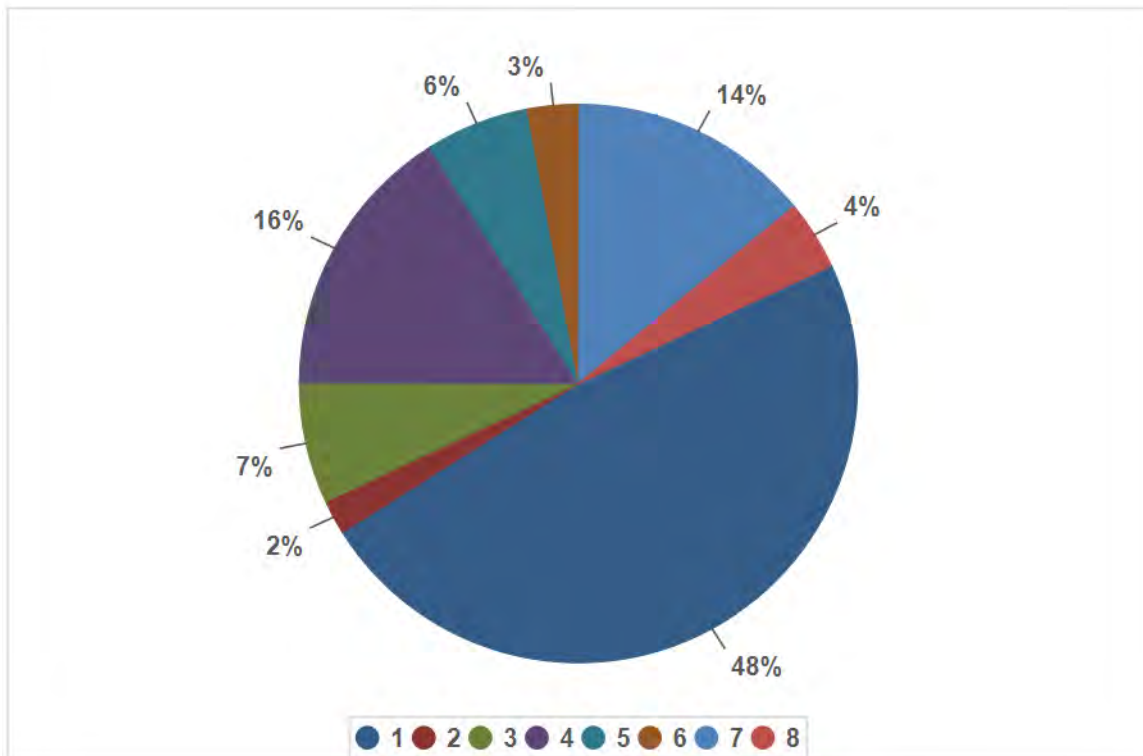
- Salaries increased \$588,714 or 2.0% in 2020 and increased \$535,211 or 1.84% in 2019.
- Employee benefit expenses decreased \$3,332,800 or 26.0% in 2020 and increased \$1,558,699 or 13.8% in 2019.
- NTC experienced decreased costs related to travel, memberships and subscriptions, supplies and minor 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.
- 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	Increase or (Decrease) %	Restated 2019	Increase or (Decrease) %	Restated 2018
Cash used in operating activities	\$ (27,805,870)	(15.7)	\$ (33,000,407)	7.0	\$ (30,839,506)
Cash provided by noncapital financing activities	41,534,211	5.0	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
Net increase in cash and cash equivalents	\$ 197,411		\$ 434,638		\$ 1,196,215

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:

	2020	<u>Increase or (Decrease)</u>	%	Restated 2019	<u>Increase or (Decrease)</u>	%	Restated 2018
Assets:							
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
Total assets	\$ 112,066,966		7.2	\$ 104,546,142		(4.2)	\$ 109,177,169
Deferred outflows of resources	\$ 12,684,130		(23.8)	\$ 16,639,138		68.1	\$ 9,896,486
Liabilities:							
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
Total liabilities	\$ 57,743,241		(11.7)	\$ 65,423,853		13.5	\$ 57,661,599
Deferred inflows of resources	\$ 16,936,280		87.4	\$ 9,037,882		(16.4)	\$ 10,804,889
Net position:							
Net investment in capital assets	\$ 23,839,782		9.6	\$ 21,759,852		(9.8)	\$ 24,122,258
Restricted:							
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
Total net position	\$ 50,071,575		7.2	\$ 46,723,545		(7.7)	\$ 50,607,167

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
- \$208,000 - Center for Health Sciences (CHS) Renovations
 - \$121,000 Renovations; \$55,000 Furnishings; \$32,000 IT & Smart Classroom Equipment & Installation

PRELIMINARY DRAFT

Statement of Net Position (Continued)

- \$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

PRELIMINARY DRAFT

Northcentral Technical College District

Statements of Net Position

June 30, 2020 and 2019

	2020	Restated 2019
Assets and Deferred Outflows of Resources		
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
Total current assets	48,121,042	48,412,269
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)
Total noncurrent assets	63,945,924	56,133,873
Total assets	112,066,966	104,546,142
Deferred outflows of resources:		
Related to OPEB - District OPEB plan	847,853	782,974
Related to pensions	11,836,277	15,856,164
Total deferred outflows of resources	12,684,130	16,639,138
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 124,751,096	\$ 121,185,280
Liabilities, Deferred Inflows of Resources, and Net Position		
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
Total current liabilities	3,420,259	3,521,105
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
Total noncurrent liabilities	54,322,982	61,902,748
Total liabilities	57,743,241	65,423,853
Deferred inflows of resources:		
Related to OPEB - District OPEB plan	381,903	471,618
Related to pensions	16,554,377	8,566,264
Total deferred inflows of resources	16,936,280	9,037,882
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
Total net position	50,071,575	46,723,545
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 124,751,096	\$ 121,185,280

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	8,044,180	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
Total operating revenues	27,166,919	25,206,374
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
Total operating expenses	64,868,605	68,525,683
Operating loss	(37,701,686)	(43,319,309)
Nonoperating revenues (expenses):		
Property taxes	21,889,541	20,865,483
State operating appropriations	19,750,509	18,998,416
Gain (loss) on disposal of capital assets	(118,185)	8,105
Investment income	380,271	567,569
Interest expense	(852,420)	(1,003,886)
Net nonoperating revenues	41,049,716	39,435,687
Change in net position	3,348,030	(3,883,622)
Net position at beginning of year - Restated	46,723,545	50,607,167
Net position at end of year	\$ 50,071,575	\$ 46,723,545

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	12,769,625	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	(27,805,870)	(33,000,407)
Cash flows for noncapital financing activities:		
Local property taxes received	21,783,702	20,565,183
State appropriations received	19,750,509	18,998,416
Net cash provided by noncapital financing activities	41,534,211	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	\$ (37,701,686)	\$ (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)
Net cash used in operating activities	\$ (27,805,870)	\$ (33,000,407)
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
Assets		
Cash	\$ 1,194,264	\$ 377,473
Receivables	114,234	3,401
TOTAL ASSETS	\$ 1,308,498	380,874
Liabilities and Net Position		
Liabilities:		
Accounts payable	\$ 343,268	7,562
Other liabilities	84,556	41,833
Total liabilities	427,824	49,395
Net Position:		
Restricted for Individuals and organizations	880,674	331,479
TOTAL LIABILITIES AND NET POSITION	\$ 1,308,498	\$ 380,874

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

See accompanying notes to financial statements.

Northcentral Technical College District

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

Introduction

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

Reporting Entity

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

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

Authority to borrow money and levy taxes.

Budgeting authority.

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

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

Northcentral Technical College District

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Reporting Entity (Continued)

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

Northcentral Technical College Foundation, Inc. (the "Foundation") 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

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

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

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

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

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

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

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)
Total cash and cash equivalents	\$ 39,479,314	\$ 39,281,903

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

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

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

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:

Year Ended June 30,	Principal	Interest	Totals
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
Total general obligation debt	\$ 47,505,000	\$ 4,930,348	\$ 52,435,348

Northcentral Technical College District

Notes to Financial Statements

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

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	
Totals	\$ 11,836,277	\$ 16,554,377	\$ 15,856,164	\$ 8,566,264

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:

Year Ended June 30:	Increase (Decrease) in Pension Expense
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:

	2020	2019
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:

Asset Allocation Targets and Expected Returns	As of December 31, 2019		
	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
<u>Core Fund</u>			
Global equities	49.0 %	8.0 %	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 %
Total core fund	110.0 %	7.5 %	4.6 %
<u>Variable Fund</u>			
U.S. equities	70.0 %	7.5 %	4.6 %
International equities	30.0 %	8.2 %	5.3 %
Total variable fund	100.0 %	7.8 %	4.9 %

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

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

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

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

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	
Totals	\$ 847,853	\$ 381,903	\$ 782,974	\$ 471,618

PRELIMINARY DRAFT

Northcentral Technical College District

Notes to Financial Statements

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

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

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:

Project	Spent Through 6/30/2020	Remaining Commitment
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

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

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
Total OPEB Liability					
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
Schedule of the Employer's Proportionate Share of the Net Pension Liability (Asset)						
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 %
Schedule of Employer Contributions						
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

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)
Revenues:						
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	
Total revenues	39,083,484	39,800,705	39,800,705		39,800,705	
Expenditures:						
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	
Total expenditures	39,333,484	37,359,903	37,359,903		37,359,903	
Excess (deficiency) of revenues over expenditures	(250,000)	2,440,802	2,440,802		2,440,802	
Other financing sources (uses):						
Transfers in		47,149	47,149		47,149	
Transfers out		(800,000)	(800,000)		(800,000)	
Total other financing uses		(752,851)	(752,851)		(752,851)	
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	\$ (250,000)	\$ 1,687,951	1,687,951		1,687,951	\$ 0
Fund balance at beginning of year			14,539,297		14,539,297	
Fund balance at end of year			\$ 16,227,248	\$ 0	\$ 16,227,248	
Fund balance:						
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			
Total fund balance			\$ 16,227,248			

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)
Revenues:						
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	
Total revenues	10,041,892	11,700,069	11,700,069		11,700,069	
Expenditures:						
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	
Total expenditures	10,111,994	11,670,260	11,670,260		11,670,260	
Excess (deficiency) of revenues over expenditures	(70,102)	29,809	29,809		29,809	
Other financing sources (uses):						
Transfers in		400,000	400,000		400,000	
Transfers out	(18,600)	(29,517)	(29,517)		(29,517)	
Total other financing sources (uses)	(18,600)	370,483	370,483		370,483	
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	\$ (88,702)	\$ 400,292	400,292		400,292	\$ 0
Fund balance at beginning of year			2,637,858		2,637,858	
Fund balance at end of year			\$ 3,038,150	\$ 0	\$ 3,038,150	
Fund balance:						
Designated for subsequent year			\$ 400,000			
Designated for operations			2,638,150			
Total fund balance			\$ 3,038,150			

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	
Total revenues	12,121,152	12,518,288	12,518,288		12,518,288	
Expenditures:						
Student services	11,992,493	12,517,186	12,517,186		12,517,186	
Public service	50,000					
Total expenditures	12,042,493	12,517,186	12,517,186		12,517,186	
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	
Fund balance at end of year			<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)
Revenues:						
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	
Total revenues	599,391	1,346,164	1,346,164		1,346,164	
Expenditures:						
Capital outlay:						
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	
Total expenditures	13,326,623	13,172,970	13,172,970		13,172,970	
Deficiency of revenues over expenditures	(12,727,232)	(11,826,806)	(11,826,806)		(11,826,806)	
Other financing sources:						
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	
Total other financing sources	11,500,000	10,400,000	10,400,000		10,400,000	
Deficiency of revenues and other financing sources over expenditures	\$ (1,227,232)	\$ (1,426,806)	(1,426,806)		(1,426,806)	\$ 0
Fund balance at beginning of year			16,090,893		16,090,893	
Fund balance at end of year			\$ 14,664,087	\$ 0	\$ 14,664,087	
Fund balance - Reserved for capital projects			\$ 14,664,087			

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>	\$ 0	<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

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

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

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)

Reconciled revenues \$ 69,187,240

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

Operating revenues	\$	27,166,919
Property taxes		21,889,541
State operating appropriations		19,750,509
Investment income		380,271

Total \$ 69,187,240

PRELIMINARY DRAFT

Northcentral Technical College District

Notes to Budgetary Comparison Schedules

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

Expenditures

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

General Fund	\$	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

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

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

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

Total \$ 65,839,210

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
U.S. Department of Agriculture							
Pass-Through Program							
University of Minnesota							
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
U.S. Department of Interior							
Bureau of Indian Affairs							
Direct Program							
Indian Education - Higher Education Grant Program	15.114		7/1/19-6/30/20		50,731		
U.S. Department of Labor							
Pass-Through Programs							
Wisconsin Technical College System							
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		
Total U.S. Department of Labor					18,900		
National Science Foundation							
Direct Program							
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		
Total National Science Foundation					370,232		221,362
U.S. Department of Education							
Direct Programs							
Student Financial Aid Cluster							
Federal Supplemental Education Opportunity Grants	84.007	P007A194527	7/1/19-6/30/20	121,235	144,336		
Federal Direct Student Loan Program							
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		
Total CFDA 84.268					4,909,488		
Federal Work Study Program							
Federal Work Study Program	84.033	P033A194527	7/1/19-6/30/20		120,790		
Federal Pell Grant Program							
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		
Total CFDA 84.063					4,894,629		
Total Student Financial Assistance Cluster					10,069,243		

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
U.S. Department of Education (Continued)							
Direct Programs (Continued)							
Education Emergency Relief Funds							
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		
Adult Education - Basic Grants to States							
Pass-Through Programs							
Wisconsin Technical College System							
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	
Total CFDA 84.002					461,254	168,631	
Vocational Education - Basic Grants							
Pass-Through Programs							
Wisconsin Technical College System							
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		
Total CFDA 84.048					567,459	347,415	
Pass-Through Programs							
Wisconsin Department of Public Instruction							
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	N/A	7/1/19-6/30/20		2,225		
Total U.S. Department of Education					12,435,181	516,046	
U.S. Department of Health and Human Services							
Pass-Through Program							
Wisconsin Department of Health Services							
Medical Assistance Program							
WisCaregiver Career Program	93.778	435600-G18-0680TECHCOL-00	3/1/18-2/28/20		15,752		
U.S. Department of Homeland Security							
Pass-Through Programs							
Wisconsin Technical College System							
Assistance to Firefighters Grant	97.044	15-847-153-110	7/1/19-8/3/20	24,650	21,469	3,221	
TOTAL FEDERAL AWARDS					\$ 12,953,668	\$ 519,267	\$ 258,109

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
Wisconsin Higher Education Aids Board							
Direct Programs							
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		
Total Wisconsin Higher Education Aids Board					1,259,041	58,497	
Wisconsin Technical College System							
Direct Programs							
Emergency Assistance Grants	292.104	15-850-104-110	7/1/19-6/30/20	13,927	13,927		
State Aids for Wisconsin Technical College System							
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)		
Total 292.105					6,245,303		
Wisconsin Technical College System							
Direct Programs							
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		
Pass-Through Programs							
Chippewa Valley Technical College							
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		
Total 292.124					2,635,531	305,363	266,249
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		
Total 292.138					12,467		
Property Tax Relief Aid	292.162	N/A	7/1/19-6/30/20		13,229,408		
Total Wisconsin Technical College System					22,165,024	305,363	266,249

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
Wisconsin Department of Military Affairs							
Direct							
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
Department of Workforce Development							
Direct Programs							
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		
Total Department of Workforce Development					371,728	120,150	
Wisconsin Department of Transportation							
Direct Programs							
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		
Total Wisconsin Department of Transportation					23,246		
TOTAL STATE FINANCIAL ASSISTANCE					\$ 23,818,879	\$ 484,010	\$ 266,249

See Independent Auditor's Report.

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

Northcentral Technical College District

Notes to Schedules of Expenditures of Federal and State Awards

Note 1: Basis of Presentation

The accompanying schedules of expenditures of federal and state awards (the "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

Note 4: Reconciliation

Federal:

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

Operating revenues - Federal grants \$ 8,044,180

Adjustments:

Federal Direct Loan Program (CFDA #84.268) 4,909,488

Federal revenues per schedule of expenditures of federal awards \$ 12,953,668

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

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)

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

PRELIMINARY DRAFT

**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
Total net position	\$50,071,575	\$46,723,545	\$50,607,167	\$51,671,084	\$58,299,251	\$65,177,655	\$58,190,756	\$59,550,303	\$56,394,627	\$53,765,815

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	8,044,180	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
Total operating revenues	27,166,919	25,206,374	25,532,324	26,153,079	28,414,681	28,677,571	27,044,732	27,244,093	25,501,462	26,457,300
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
Total operating expenses	64,868,605	68,525,683	66,155,487	70,504,962	67,337,479	65,291,786	64,289,329	59,183,148	58,311,195	59,032,750
Operating loss	(37,701,686)	(43,319,309)	(40,623,163)	(44,351,883)	(38,922,798)	(36,614,215)	(37,244,597)	(31,939,055)	(32,809,733)	(32,575,450)
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
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)				
Total nonoperating revenues	41,049,716	39,435,687	39,412,657	37,723,716	37,812,300	35,661,466	35,885,050	35,094,731	35,415,805	37,006,783
Income (loss) before other changes in net position	3,348,030	(3,883,622)	(1,210,506)	(6,628,167)	(1,110,498)	(952,749)	(1,359,547)	3,155,676	2,606,072	4,431,333
Impairment gain on tornado damage									22,740	
Other - Cumulative effect of change in accounting principle						(5,767,906)	7,939,648			
Total change in net position	\$3,348,030	(\$3,883,622)	(\$1,210,506)	(\$6,628,167)	(\$1,110,498)	(\$6,720,655)	\$6,580,101	\$3,155,676	\$2,628,812	\$4,431,333

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
District Direct Rates:										
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
Clark County										
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
Langlade County										
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
Lincoln County										
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%
Totals		\$365,334,465		2.11%	\$306,854,780		2.01%
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
General Obligation Debt										
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)
Net general obligation debt	\$44,366,577	\$46,518,983	\$44,328,220	\$43,801,381	\$44,310,634	\$39,407,828	\$37,375,305	\$35,559,095	\$30,519,369	\$28,970,152
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%
General Obligation and Other Debt										
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
General obligation and other debt	\$49,250,784	\$50,464,914	\$47,305,436	\$46,268,242	\$46,296,977	\$41,260,454	\$38,872,005	\$36,673,778	\$31,925,018	\$30,274,687
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
Total			18,135		8.40 #	20,494		8.66 #

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
District Totals:										
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	!	!	\$!"
District Total	348	342	343	354	343	341	""\$	""%	'*\$	387

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 - Antigo Campus	74,515	74,515	74,515	74,515	74,515	74,515	74,515	74,515	74,515	74,515
NTC - Phillips Campus										
NTC - Phillips Campus	29,600	29,600	29,600	29,600	29,600	29,600	29,600	17,500	17,500	17,500
NTC - Spencer Campus										
NTC - Spencer Campus	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600
NTC - Merrill Campus										
NTC - Merrill Campus	32,176	32,176	27,176	27,176	19,136	19,136	19,136	19,136	17,552	13,846
NTC - Wittenberg Campus										
NTC - Wittenberg Campus	2,691	2,691	2,291	2,291	2,291	1,631				
Agriculture Center of Excellence										
Agriculture Center of Excellence	33,825	33,825	33,825	28,835	28,835	28,835	22,633	22,633	22,633	
Diesel Building										
Diesel Building	9,000	9,000	9,000	9,000						
CDL Building										
CDL Building	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										
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										
NTC - Wittenberg Campus							9,600	9,600	9,600	9,600
Diesel Building										
Diesel Building					9,000	9,000				
Alternative High School Building										
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

The logo for WIPFLI, consisting of the letters "WIPFLI" in white, bold, sans-serif font, centered within a solid blue rectangular background.

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

PRELIMINARY DRAFT

Northcentral Technical College District

Schedule of Findings and Questioned Costs

Year Ended June 30, 2020

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	Student Financial Aid Cluster
84.033	Federal Supplemental Educational Opportunity Grants
84.063	Federal Work Study Program
84.268	Federal Pell Grant Program
	Federal Direct Student Loans
84.425E	Educational Stabilization Fund
84.425F	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

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*.

PRELIMINARY DRAFT

Northcentral Technical College District

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2019

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

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: December 1, 2020

TOPIC: Additions: Wausau – Industry 4.0 Addition

POLICY: Wisconsin Statute 38 – Technical College System, 38.14 District Board Powers – (2) Buildings and Equipment. (a) For the use of the district schools the district board may: (3) Construct, enlarge, or improve buildings.

TCS 5.04 (2) (a) A resolution of the district board approving the additional or new facilities, (b) A resolution of the district board requesting board (WTCS) approval of the additional or new facilities.

INTERPRETATION: Additions to existing facilities requires Board approval.

DATA/RESULTS: At the March meeting, the Board approved the Facilities capital budget which included \$800,000 for an addition to the Advanced Manufacturing & Engineering Lab (AME) for Industry 4.0. The new addition will add approximately 4,800 sq.ft. to the west side of the AME Lab at the Wausau Campus. This addition will include two real-life working factories with live production lines, one for observation purposes and the other for hands-on student training/manipulation. The factories will showcase lights-out manufacturing, intelligent modular equipment, and advanced robotic technology. The space will also include a large flex-lab for instruction, student collaboration from multiple instructional programs, and a large automation center. A new connecting corridor will provide viewing areas into both the AME Lab and the Industry 4.0 addition. In order to begin construction in March 2021, the College will be requesting WTCS State Board approval at its January Board Meeting. The NTC Board is asked to approve the proposed expansion and request the WTCS State Board to do the same. A packet evidencing compliance with the statutes will be submitted to the State Board with the application.

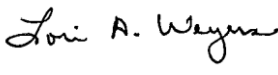
AGENDA CATEGORY:

Voting Agenda

PROPOSED MOTION:

BE IT RESOLVED that the Northcentral Technical College Board approves the Industry 4.0 Addition at a cost not to exceed \$800,000 and requests the WTCS State Board to do the same.

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

Signed 

Dated: December 1, 2020

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

MEETING DATE: December 1, 2020

TOPIC: Remodeling: Wausau Advanced Manufacturing & Engineering (AME) Lab

POLICY: Wisconsin Statute 38 – Technical College System, 38.14 District Board Powers – (2) Buildings and Equipment. (a) For the use of the district schools the district board may: (3) Construct, enlarge, or improve buildings.

TCS 5.04 (4) (a) A resolution of the district board approving the remodeling of existing facilities, (b) A resolution of the district board requesting board (WTCS) approval of the remodeling.

INTERPRETATION: Remodeling of existing facilities requires Board approval.

DATA/RESULTS: The Advanced Manufacturing & Engineering (AME) Lab Renovation project will remodel approximately 4,000 sq.ft. of the I-Wing and a small portion of the H-Building at the Wausau Campus. Automation equipment relocated to the new Industry 4.0 addition will provide the necessary space needed to reorganize the AME Lab and create an additional classroom in the H Building. This renovation will also include a new sprinkler system riser to service the AME Lab and portions of the H Building. The sprinkler system will allow more penetrations in the main corridor of the H Building, increasing visibility and access to the apprenticeship classroom and the projects lab in H150. The new sprinkler system will provide increased safety and be the first step toward sprinkling the entire main building at the Wausau Campus. In order to begin construction in March, the College will be requesting WTCS State Board approval at its January Board Meeting. The NTC Board is asked to approve the proposed renovation and request the WTCS State Board to do the same. A packet evidencing compliance with the statutes will be submitted to the State Board with the application.

AGENDA CATEGORY:

Voting Agenda

PROPOSED MOTION:

BE IT RESOLVED that the Northcentral Technical College Board Approves the Wausau Advanced Manufacturing & Engineering Lab Renovation at a cost not to exceed \$500,000 and requests the WTCS State Board to do the same.

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

Signed Loni A. Weyers

Dated: 12/1/2020

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

MEETING DATE: December 1, 2020

TOPIC: Receipts & Expenditures

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

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

DATA/RESULTS: The following Status of Funds listing receipts and expenditures including operating transfers in the aggregate is included for informational purposes as of October 31, 2020.

YTD Fund 1 – 7 Revenues: \$45,870,590
YTD Fund 1 – 7 Expenses: \$32,678,254

AGENDA CATEGORY:
Consent Agenda

PROPOSED MOTION:
(Motion is included with consent agenda.)

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

Signed Lois A. Waynes

Dated 12/1/2020

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

MEETING DATE: December 1, 2020

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. Lauren Dalebroux – Human Resources Specialist
2. Kennedy McCoullough – Admin Assist/Contact Tracer, Security (LTE)
3. Jessica Planer – Grants Coordinator
4. Taylor Polka – Assistant Farm Manager
5. Katelynne Rivera – Human Resources Specialist
6. Rodney Runge – Instructional Assistant, CDL
7. Daniel Slocum - Custodian
8. Carla Weaver – Executive Assistant, VP, Finance/General Counsel and AVP, HR
9. Chanel Wettengel – Instructional Assistant, Sign Language Interpreting in Education
10. Cynthia Wooldridge – Student Success Assistant & Customer Service Representative

Resignations:

1. Jenna Aderholdt – Student Development Specialist
2. Amy LeRoy – Nursing Faculty
3. Josh Oxborrow – IT Help Desk Technician
4. Jennifer Sperl – Certified Nursing Assistant Faculty
5. Jaclyn Wagner – EMS Faculty
6. Jeanne Waters – Academic Transition/Promise Advisor

Position Eliminations:

1. Cally Mervine – Director of Instructional Design

Retirement:

1. Ruth Muschinske – Computer Information Technology Faculty

AGENDA CATEGORY:
Consent Agenda

PROPOSED MOTION:
(Motion is included with consent agenda.)

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

Signed Lois A. Waynes

Dated 12/1/2020



NTC District Economic Status Report: November 2020

Eight counties: Clark, Langlade, Lincoln, Marathon,
Menominee, Price, Shawano, Taylor

The majority of data in this report is based on counties that are more than 5% in the NTC District: Clark, Langlade, Lincoln, Marathon, Menominee, Price, Shawano, Taylor. NTC serves portions of Portage and Waupaca Counties, but since the College serves less than 5% of these counties, their data was not included.¹

<p>Population (2020)</p> <p>296,307</p> <p><i>Grew by 270 (0.1%) over the last 5 years.</i></p> <p><i>Projected to grow by 329 (0.1%) over the next 5 years.</i></p>	<p>Jobs (2020)</p> <p>144,548</p> <p><i>Up 1,295 (0.9%) jobs from 2015 compared to national growth rate of 6.2%.</i></p> <p><i>However, labor participation rate went down 0.8%.</i></p>	<p>Average Earnings/Job (2020)</p> <p>\$53.7K</p> <p><i>NTC District average earnings per job are \$15.9K below the national average earnings of \$69.6K per job.</i></p>
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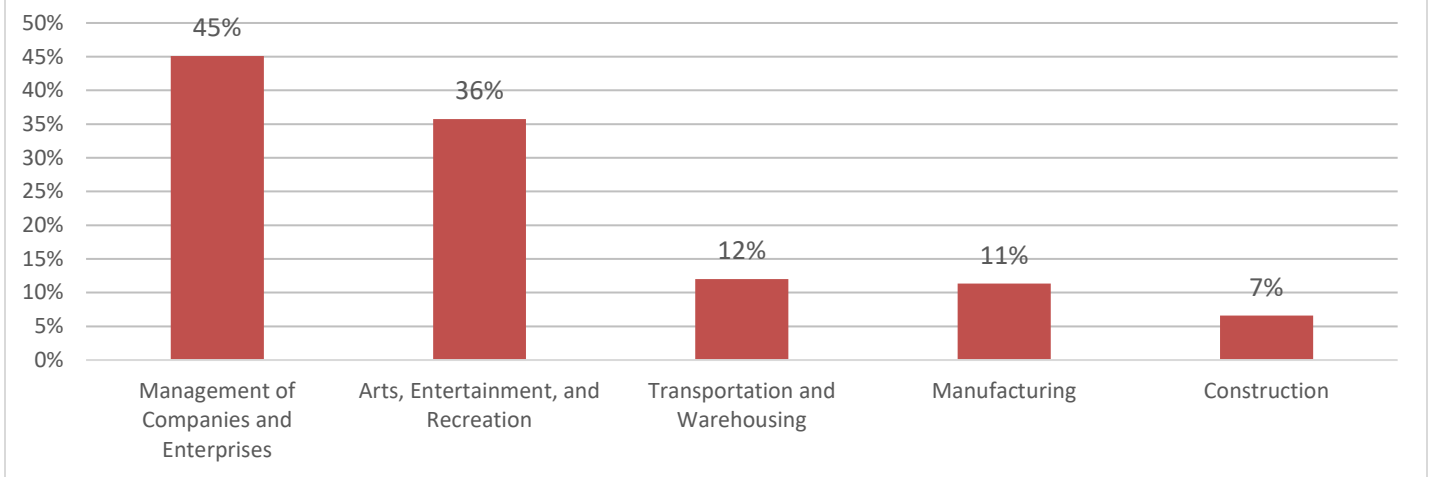
	Population (2020)	Labor Force (2020)	Jobs (2020)	Cost of Living Index	GRP	Imports	Exports
NTC District	296,307	153,486	144,548	98.2	\$14.09B	\$20.67B	\$19.07B
Wisconsin	5,838,034	3,062,770	3,184,256	100.0	\$339.97B	\$308.33B	\$336.99B
Nation	330,354,682	160,966,313	166,243,585	100.0	\$21.12T	\$0	\$8.97T

¹ Including Portage and Waupaca Counties (each <5% in NTC’s District) increases jobs and population by over 40%, skewing the data in the report, which is meant to represent NTC’s main population.

Industry Characteristics

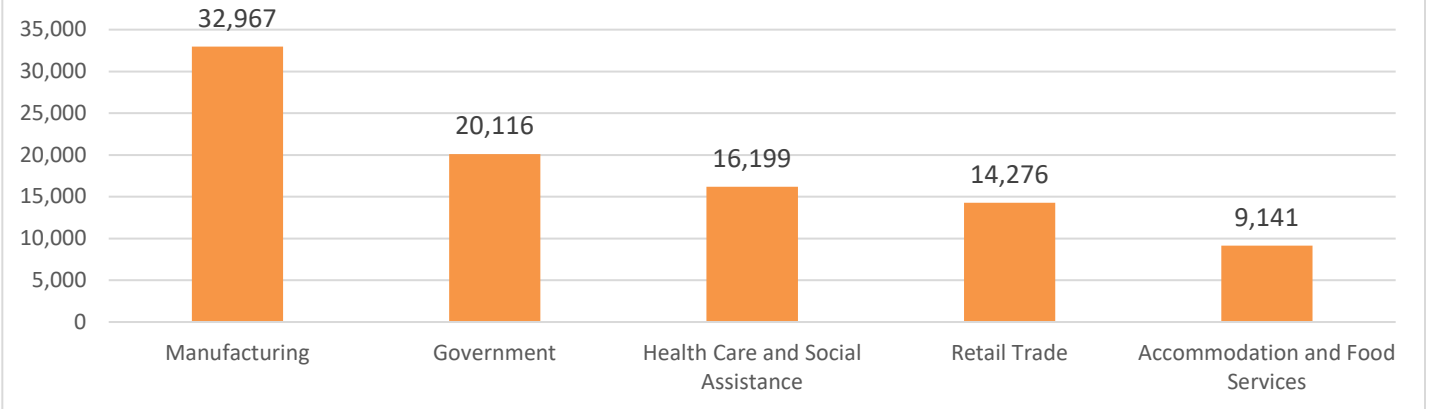
Top 5 Growing Industries (2015-2020)

% change in number of jobs



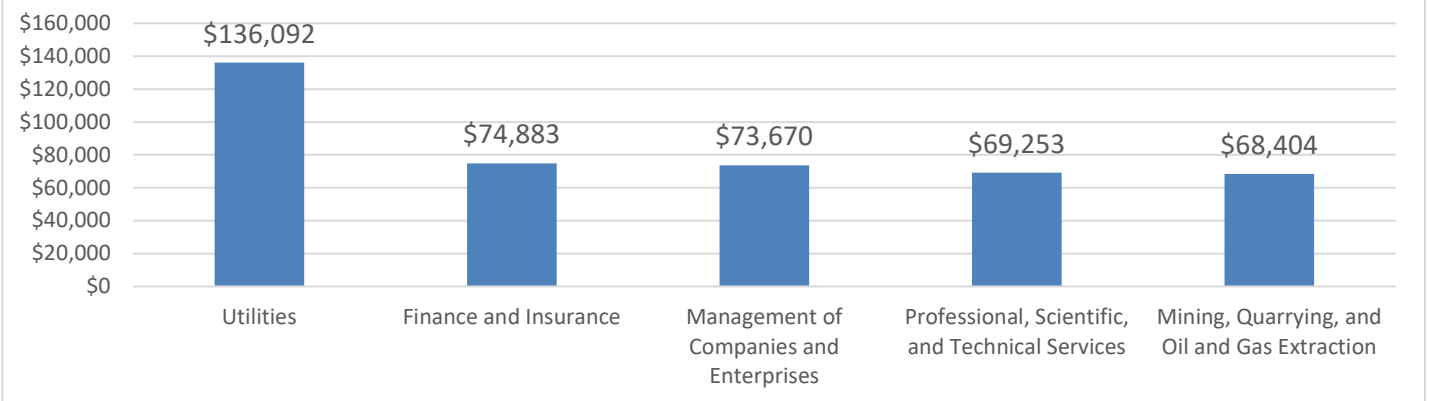
Top 5 Largest Industries (2020)

of jobs



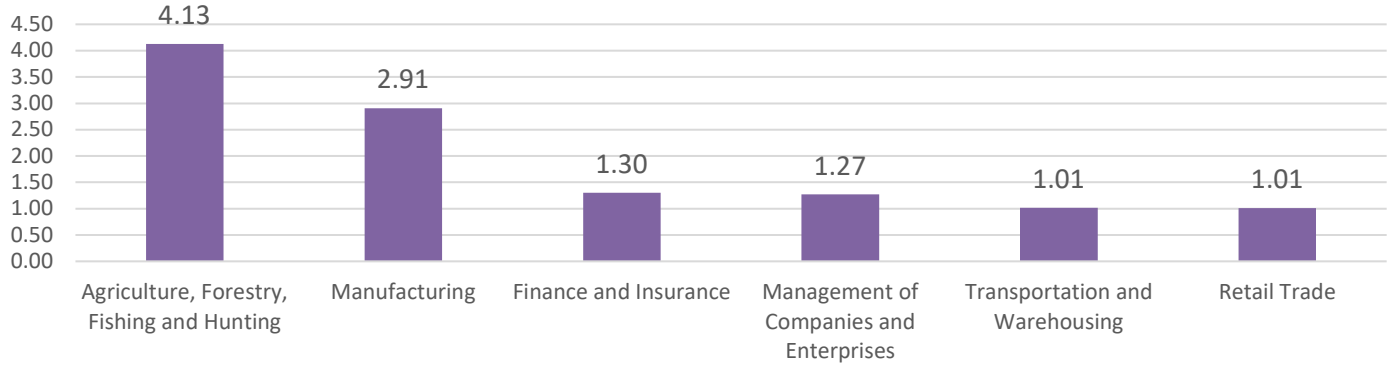
Top 5 Industry Earnings (2020)

Average Annual Earnings/Worker

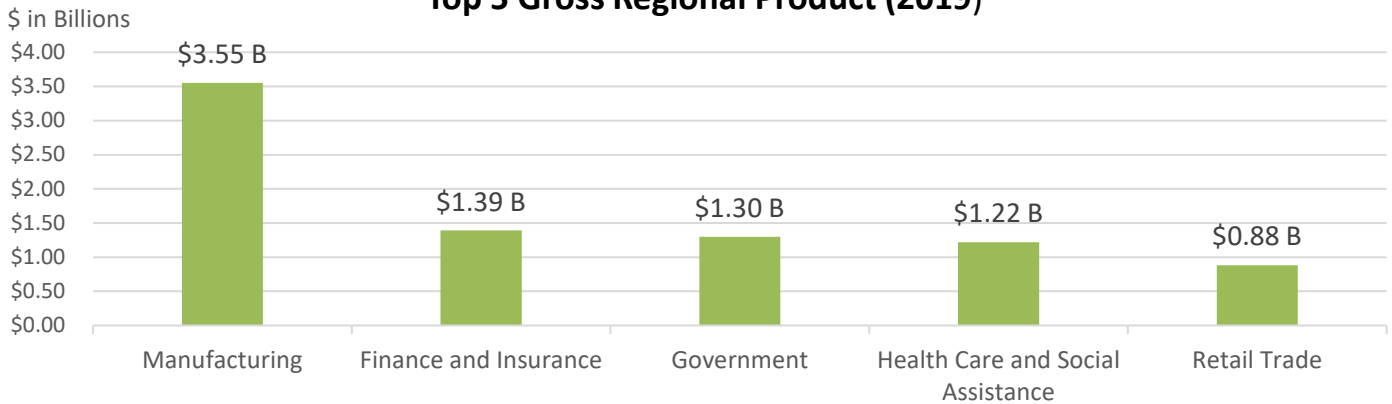


Top 6 Unique-to-the-District Industries (2020)

Any rating greater than 1.0 indicates a higher concentration of industry in the region, compared to the National average

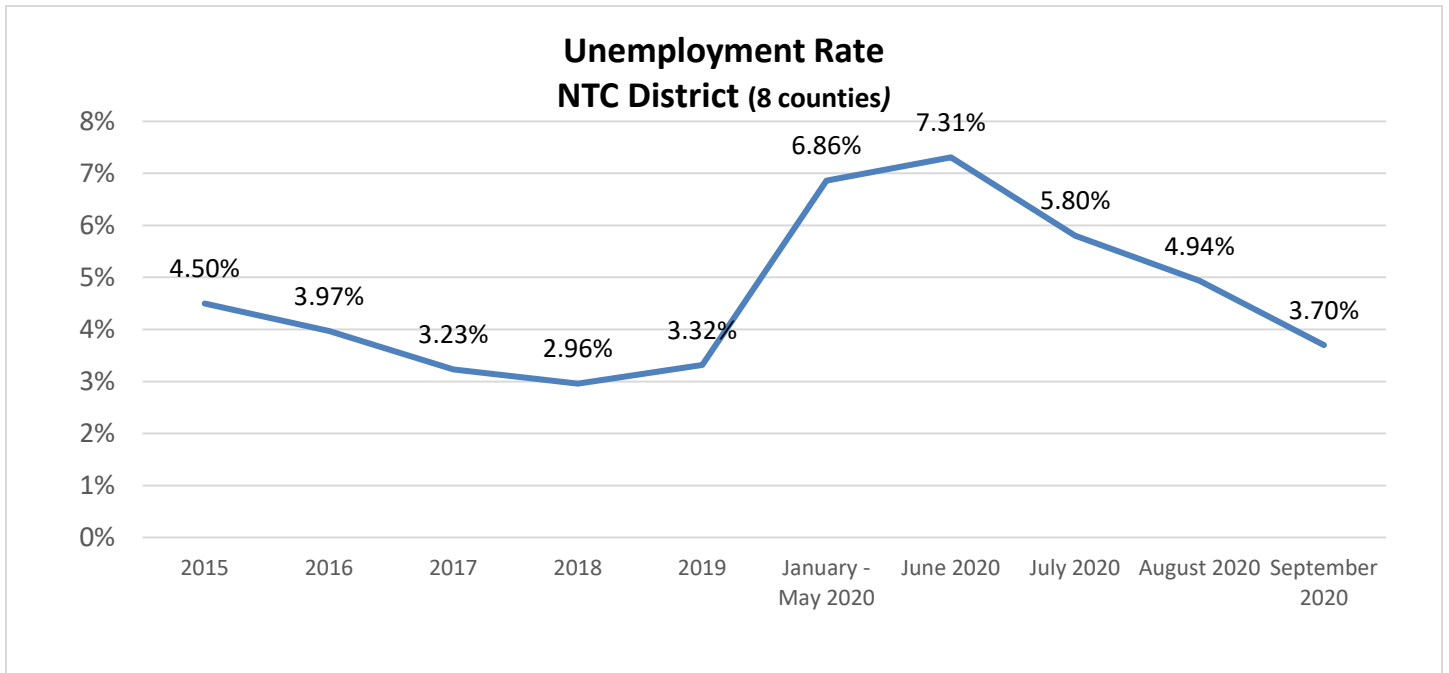
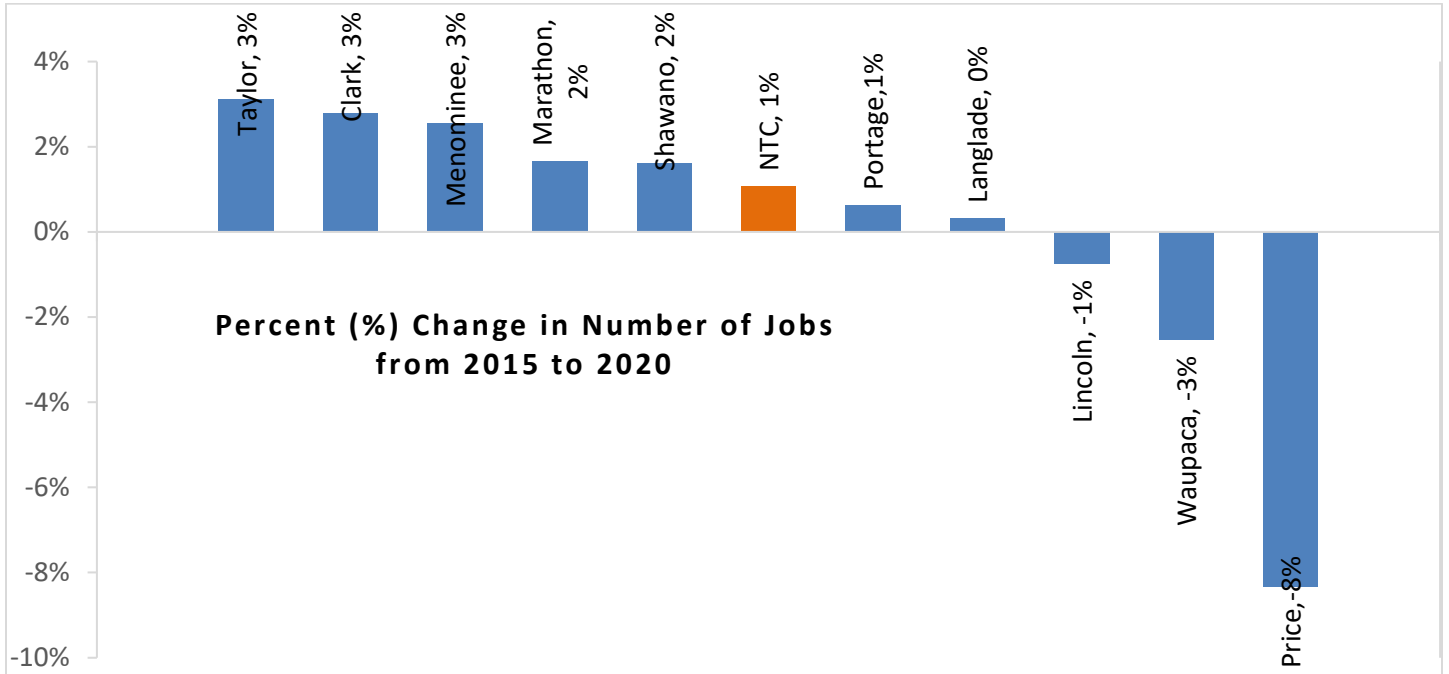


Top 5 Gross Regional Product (2019)



- Manufacturing is the largest industry in the NTC district, with 32,967 jobs. Within the last 5 years, the industry saw an 11% increase in the number of jobs. Average annual earnings per worker are high, at \$73,670, and the industry is the #1 in Gross Regional Product.
- Health Care and Social Assistance is the third largest industry in the NTC district, with 16,199 jobs. This industry accounts for \$1.22 Billion in Gross Regional Product in the district.
- The NTC district has a number of unique industries that have higher concentrations of jobs than areas of similar sizes nation-wide. The Agriculture, Forestry, Fishing and Hunting industry within the district has more than four times the amount of jobs than the national average. Manufacturing has nearly three times as many jobs as the national average.

Job Trends



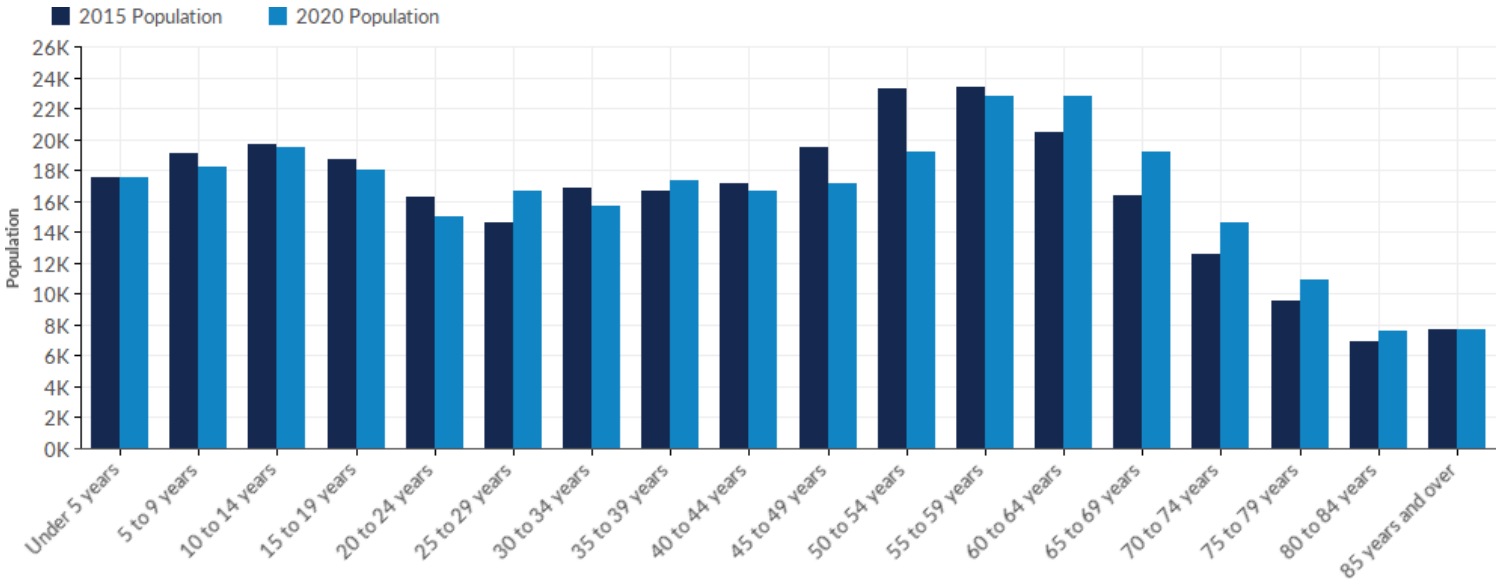
- The majority of counties within the NTC district have experienced job growth within the last 5 years, with the district overall experiencing job growth of 1%. Highest growth has been experienced in Taylor, Clark, and Menominee Counties (3% each).
- 3 counties in the NTC district have experienced job decline within the last 5 years. Price County (-8%) and Waupaca County (-3%) have experienced the largest declines.
- The unemployment rate spiked for the NTC district in June 2020 in response to the COVID-19 pandemic. However, as of September 2020, the unemployment rate has almost returned to 2019 levels, at 3.7%.

Place of Work vs. Place of Residence

County Name	2020 Resident Workers in County	2020 Jobs in County	2020 Net Commuters
Marathon	73,000	77,915	4,915
Menominee	1,480	2,478	998
Taylor	9,349	9,376	27
Price	7,018	5,991	-1,027
Clark	15,330	13,260	-2,070
Langlade	11,130	8,649	-2,481
Shawano	20,482	14,880	-5,602
Lincoln	17,873	11,999	-5,874
<i>Total</i>	155,661	144,548	-11,114

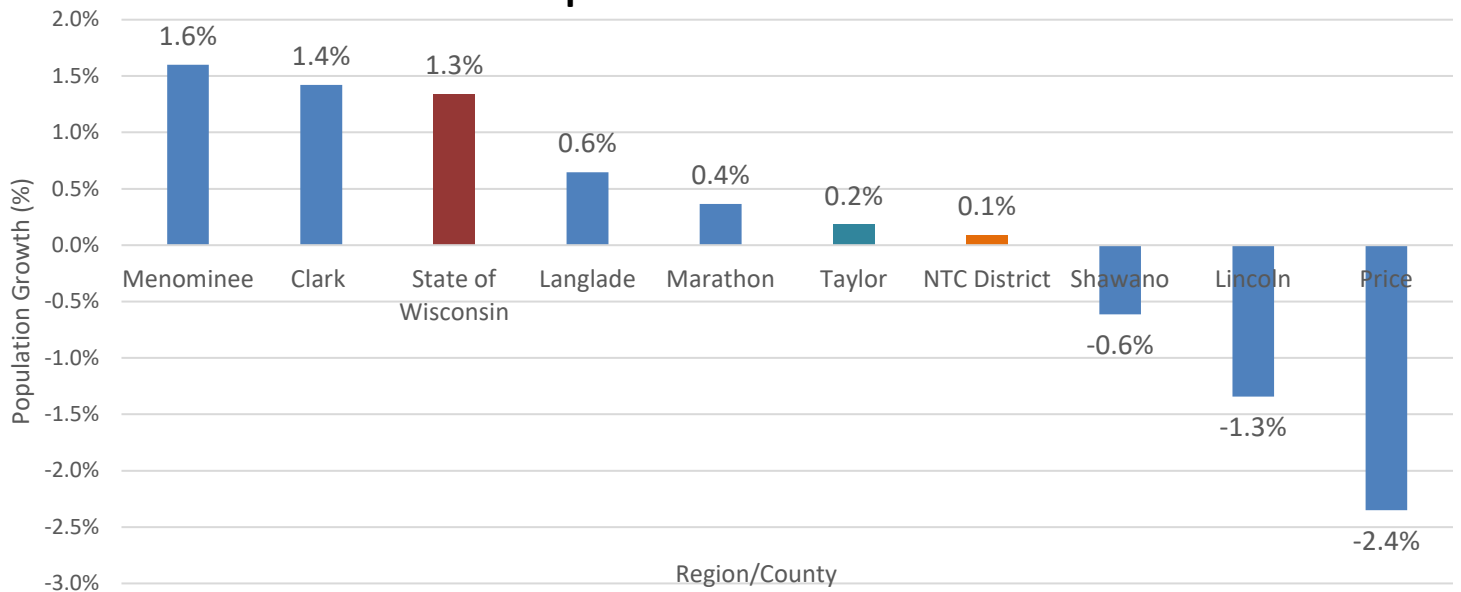
- The Net Commuter column represents whether counties within the NTC district are seeing an influx of workers (in black) or an outflow (in red). Positive numbers indicate that more individuals commute to the county to work than currently reside there. Negative numbers indicate that more individuals commute outside of the county for work than work inside the county.
- While Marathon, Menominee, and Taylor are seeing commuters flow in, all other counties in the NTC district see an outflow.
- A net negative number for the NTC District overall shows that more than 11,000 NTC district residents work outside of the district.

Population by Age Cohort



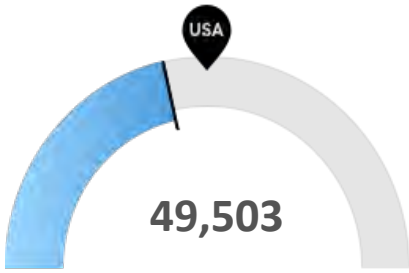
	2015 Population	2020 Population	Change	% Change	2015 % of Cohort
Under 5 years	17,547	17,490	-57	0%	6%
5 to 9 years	19,099	18,169	-930	-5%	6%
10 to 14 years	19,654	19,437	-217	-1%	7%
15 to 19 years	18,698	17,971	-727	-4%	6%
20 to 24 years	16,258	15,013	-1,245	-8%	5%
25 to 29 years	14,613	16,679	2,066	14%	5%
30 to 34 years	16,874	15,686	-1,188	-7%	6%
35 to 39 years	16,629	17,303	674	4%	6%
40 to 44 years	17,107	16,694	-413	-2%	6%
45 to 49 years	19,522	17,156	-2,366	-12%	7%
50 to 54 years	23,296	19,168	-4,128	-18%	8%
55 to 59 years	23,373	22,811	-562	-2%	8%
60 to 64 years	20,429	22,760	2,331	11%	7%
65 to 69 years	16,317	19,222	2,905	18%	6%
70 to 74 years	12,523	14,577	2,054	16%	4%
75 to 79 years	9,517	10,878	1,361	14%	3%
80 to 84 years	6,891	7,640	749	11%	2%
85 years and over	7,691	7,652	-39	-1%	3%
TOTAL	296,038	296,307	268	0%	100%

Population Trends - 2015-2020



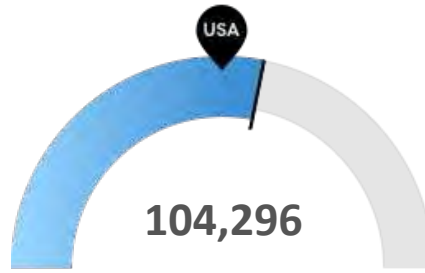
- The majority of counties within the NTC district have experienced population growth within the last 5 years, with the district overall remaining mainly flat at 0.1%. Highest growth has been experienced in Menominee and Clark Counties (1.6% and 1.4%, respectively).
- Three counties in the NTC district have experienced population decline within the last 5 years. Lincoln County (-1.3%) and Price County (-2.4%) have experienced the largest declines.
- The NTC District’s population is distributed fairly evenly amongst age groups, with all age groups through the age of 69 making up between 5% and 8% of the total district population.
- Individuals younger than 25 years old make up 30% of the District’s population (88,080 people in 2020). However, over the last five years, the number of individuals 19 and younger has decreased by a total of 1,931 individuals. This decrease is reflected in smaller graduating class sizes at NTC district high schools.
- Individuals ages 60 and older make up 28% of the District’s population (82,729 people in 2020).
- Between 2015 and 2020, the age group with the largest **decrease** was the 45 to 54 year-old age group. The age group with the largest **increase** was the 65 to 79 year-old age group. The 25 to 29 year-old age group also saw an **increase** of 14% within the last five years.

Population Characteristics



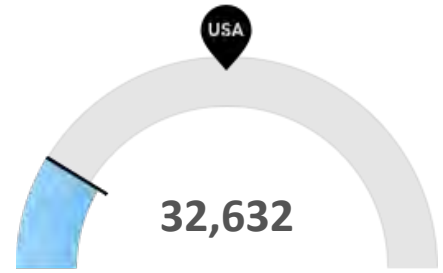
Millennials

Your area has 49,503 millennials (ages 25-39). The national average for an area this size is 61,112.



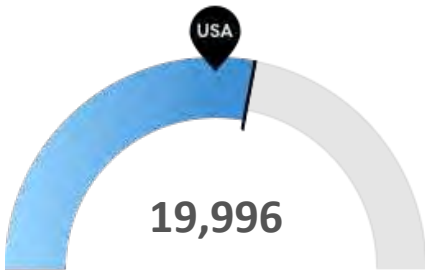
Retiring Soon

Retirement risk is high in your area. The national average for an area this size is 87,144 people 55 or older, while there are 104,296 here.



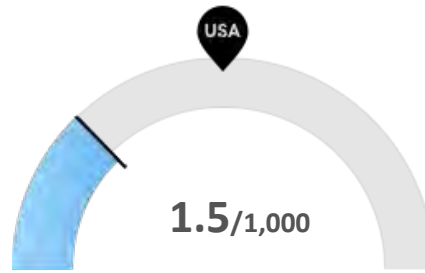
Racial Diversity

Racial diversity is low in your area. The national average for an area this size is 118,227 racially diverse people, while there are 32,632 here.



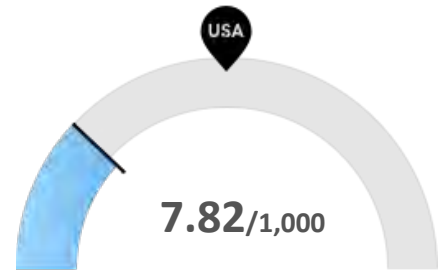
Veterans

Your area has 19,996 veterans. The national average for an area this size is 16,870.



Violent Crime

Your area has 1.5 violent crimes per 1,000 people. The national rate is 3.53 per 1,000 people.



Property Crime

Your area has 7.82 property crimes per 1,000 people. The national rate is 19.79 per 1,000 people.

Educational Pipeline

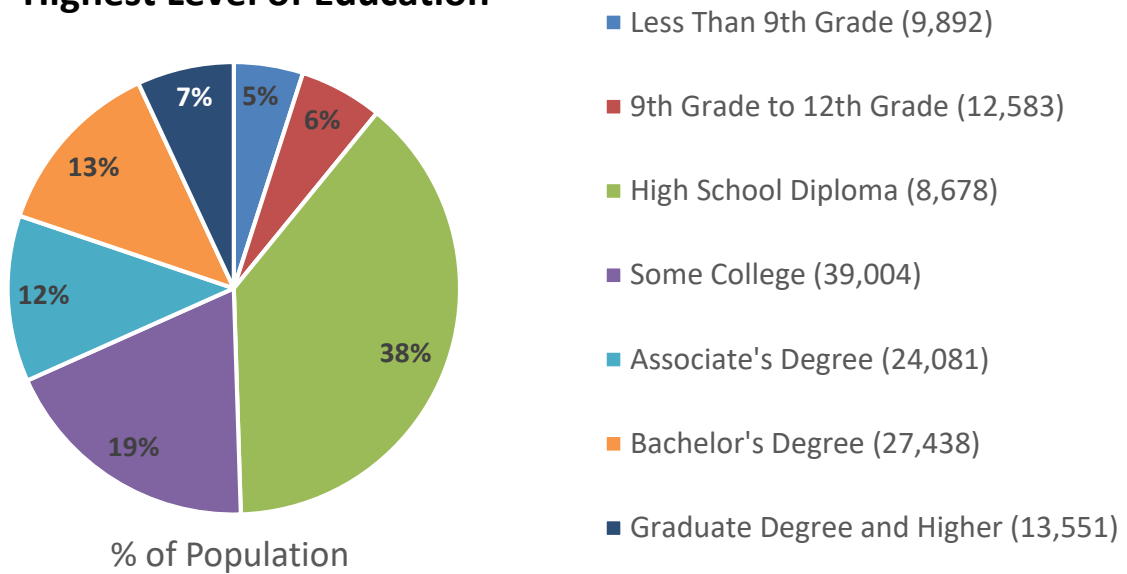
Number of NTC District Public High School Graduates - 2012 vs. 2019					
High School	2012 HS Grads	2019 HS Grads	7-year Trend	School District Special Population Highlights	
Abbotsford High School	39	63	38%	54% Hispanic; 70% Econ Disadv	
Antigo Senior High School	208	155	-34%	6% Hispanic; 4% Multiracial; 2% Native American; 1% Black; 59% Econ Disadv	
Athens High School	46	38	-21%	10% Hispanic; 2% Multiracial; 35% Econ Disadv	
Bowler High School	28	10	-180%	37% Native American; 5% Hispanic; 58% Econ Disadv	
Chequamegon High School	77	35	-120%	5% Pacific Islander; 2% Hispanic; 2% Black; 1% Native American; 1% Asian; 58% Econ Disadv	
Colby High School	66	56	-18%	28% Hispanic; 2% Multiracial; 54% Econ Disadv	
DC Everest High School	412	403	-2%	14% Asian; 5% Hispanic; 3% Multiracial; 2% Black; 31% Econ Disadv	
Edgar High School	64	46	-39%	3% Students of Color; 29% Econ Disadv	
Loyal High School	46	33	-39%	7% Hispanic; 44% Econ Disadv	
Marathon High School	57	51	-12%	4% Hispanic; 3% Asian; 21% Econ Disadv	
Medford High School	160	156	-3%	6% Hispanic; 2% Multiracial; 42% Econ Disadv	
Menominee Indian H.S.	68	58	-17%	89% Native American; 9% Hispanic; 92% Econ Disadv	
Merrill Senior High School	259	197	-31%	3% Hispanic; 3% Multiracial; 1% Black; 44% Econ Disadv	
Mosinee High School	166	157	-6%	3% Hispanic; 2% Multiracial; 24% Econ Disadv	
Phillips High School	53	54	2%	3% Multiracial; 2% Hispanic; 1% Asian; 1% Pacific Islander; 49% Econ Disadv	
Prentice High School	31	28	-11%	3% Hispanic, 2% Multiracial; 1% Native American; 1% Black; 45% Econ Disadv	
Rib Lake High School	44	39	-13%	6% Hispanic; 2% Multiracial; 1% Black; 42% Econ Disadv	
Rosholt High School	52	48	-8%	4% Hispanic; 1% Multiracial; 25% Econ Disadv	
Spencer High School	57	50	-14%	4% Hispanic; 2% Multiracial; 1% Black; 35% Econ Disadv	
Stratford High School	60	65	8%	5% Hispanic; 1% Multiracial; 23% Econ Disadv	
Tigerton High School	30	23	-30%	4% Native American; 2% Hispanic; 4% Multiracial; 59% Econ Disadv	
Wausau: East High School	307	253	-21%	20% Asian; 7% Hispanic; 6% Multiracial; 45% Econ Disadv	
Wausau: West High School	329	303	-9%	2% Black; 45% Econ Disadv	
White Lake High School	20	12	-67%	7% Multiracial; 5% Hispanic; 3% Black; 71% Econ Disadv	
Wittenberg-Birnamwood High School	96	70	-37%	7% Hispanic; 4% Native American; 4% Multiracial; 41% Econ Disadv	
Total NTC District	2775	2403	-15%		

Source: <https://wisedash.dpi.wi.gov/Dashboard/dashboard/18110?filtersetId=799e33ed-d39e-4f40-8623-87eead97f310>

Job Trend Key:

- Even or Up
- Down by up to 19%
- Down 20% or More

Highest Level of Education



- Some high schools have experienced especially large decreases in the number of graduates since 2012, such as Bowler (-180%), Chequamegon (-120%), White Lake (-67%), Edgar (-39%), Loyal (-39%), Wittenberg-Birnamwood (-37%), Antigo (-34%), Merrill (-31%), and Tigerton (-30%).
- Only three high schools have experienced increases in the number of graduates since 2012: Abbotsford (38%), Stratford (8%) and Phillips (2%).
- Overall, the NTC District public high schools have experienced a 15% decrease since 2012.
- 76% of the public high schools within the NTC district have at least 1/3 of students who are economically disadvantaged. The district with the highest percentage of economically disadvantaged students is Menominee, at 92%.
- Nearly all public high schools in the NTC district are seeing increased percentages of Students of Color. Districts with the largest percentages of Students of Color are: Menominee (96%), Abbotsford (54%), Bowler (43%), Wausau (35%), Colby (30%), and DC Everest (24%)
- Since 2017, the percent of residents with a high school education or less has decreased by 3%, the percent who have earned an Associate Degree has increased by 2%, and the percent who have earned a Graduate Degree or higher has increased by 1% (other percentages have remained steady).

Overall Takeaways

- The unemployment rate has stabilized and the NTC district has many strong industries that provide ample jobs and good living wages. Opportunities for NTC graduates are plentiful within the NTC district. NTC needs to **advocate** for its learners and communities through **collaboration** with businesses and 4-year universities to ensure graduates have further education opportunities to serve a variety of workforce needs.
- A population that is not projected to increase substantially over the next five years, along with a large number of individuals retiring or retired means that NTC will need to continue producing a high amount of quality graduates to fill jobs within high-demand industries and occupations. NTC needs to promote **innovation + growth** to ensure education and training aligns with workforce needs and advancing trends so graduates are ready to be engaged employees and citizens.
- The NTC district has a low amount of racial diversity overall, but many local high schools are serving increasingly diverse populations. This trend means that NTC needs to be prepared to serve an increasingly diverse pipeline of students. NTC needs to reduce obstacles and promote **equity + inclusion** as we prepare staff, faculty and learners for shifting demographics.
- Smaller high school graduating classes translate to a smaller pipeline of potential workers and post-secondary students. It is important for NTC to maintain a steady rate of students graduating high school enrolling at the College. NTC needs to continue to offer dual credit, flexible and accessible learning, virtual college and other opportunities to ensure **learner success and access**.

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

MEETING DATE: December 1, 2020

TOPIC: Fiscal Strength

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

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

DATA/RESULTS: District aidable operational cost per FTE for fiscal year end 2019-20 was \$14,505 per FTE student, up slightly from \$13,824 in 2018-19. For reference purposes, NTC's aidable operational cost per FTE was \$12,085 fourteen years ago in 2005-06.

Attached are the lists of aidable operational cost per FTE for each of the sixteen Wisconsin Technical College Districts from lowest to highest cost. NTC currently ranks third lowest in cost per FTE among the sixteen WTCS Colleges.

AGENDA CATEGORY:

PROPOSED MOTION:

✓ **Other Business That May Come Before the Board**

For information only. No motion is necessary.

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

Signed _____

Lori A. Wayman

Dated _____

12/1/2020

**Wisconsin Technical College System
 Cost and FTE Changes (UFFAS Nov Actual)
 FY 2019-20**

Net Aidable Cost per FTE

COLLEGE	NET AIDABLE COST	AIDABLE FTEs	AIDABLE COST PER FTE
Chippewa Valley	43,187,512	3,885	\$ 11,117
Northeast WI	76,616,771	5,390	\$ 14,215
Northcentral	40,387,057	2,784	\$ 14,505
Milwaukee Area	155,032,023	9,940	\$ 15,596
Western WI	49,630,885	3,180	\$ 15,605
Fox Valley	80,873,446	5,176	\$ 15,625
Southwest WI	19,057,755	1,211	\$ 15,736
Lakeshore	25,657,002	1,611	\$ 15,930
Mid-State	27,245,912	1,684	\$ 16,180
Moraine Park	39,684,519	2,386	\$ 16,636
Gateway	73,247,850	4,351	\$ 16,833
Waukesha County	61,672,988	3,321	\$ 18,573
Madison Area	153,225,991	8,168	\$ 18,760
Blackhawk	27,320,750	1,454	\$ 18,792
WI Indianhead	39,388,750	1,991	\$ 19,784
Nicolet Area	19,076,304	777	\$ 24,550
Total	\$ 931,305,515	- 57,308	\$ 16,251 AVERAGE

**Wisconsin Technical College System
 Cost and FTE Changes (UFFAS Nov Actual)
 FY 2018-19**

Net Aidable Cost per FTE

<u>COLLEGE</u>	<u>NET AIDABLE COST</u>	<u>AIDABLE FTEs</u>	<u>AIDABLE COST PER FTE</u>
Chippewa Valley	\$ 44,553,433	3,838	\$ 11,609
Northeast WI	\$ 73,354,836	5,524	\$ 13,280
Northcentral	\$ 37,888,734	2,741	\$ 13,824
Fox Valley	\$ 77,425,494	5,425	\$ 14,271
Milwaukee Area	\$ 154,038,553	9,982	\$ 15,432
Mid-State	\$ 26,555,879	1,720	\$ 15,437
Western WI	\$ 49,230,986	3,179	\$ 15,488
Lakeshore	\$ 26,000,092	1,664	\$ 15,626
Gateway	\$ 70,451,047	4,445	\$ 15,849
Southwest WI	\$ 20,828,782	1,270	\$ 16,404
Moraine Park	\$ 41,005,521	2,470	\$ 16,601
Blackhawk	\$ 25,994,713	1,544	\$ 16,839
Madison Area	\$ 147,346,172	8,326	\$ 17,697
Waukesha County	\$ 62,583,973	3,408	\$ 18,362
WI Indianhead	\$ 40,738,011	2,059	\$ 19,785
Nicolet Area	\$ 19,585,862	793	\$ 24,691
Total	\$ 917,582,088	- 58,387	\$ 15,715

Wisconsin Technical College System**Cost and FTE UFFAS****Net Aidable Cost per FTE****FY 2017-18**

	<u>NET AIDABLE COST</u>	<u>AIDABLE FTEs</u>	<u>AIDABLE COST PER FTE</u>
Chippewa Valley	44,573,182	3,830	11,638
Northcentral	38,724,649	3,020	12,821
Northeast WI	73,847,260	5,747	12,849
Fox Valley	74,957,275	5,614	13,353
Lakeshore	25,776,017	1,746	14,761
Southwest WI	19,332,566	1,295	14,926
Mid-State	25,351,585	1,675	15,136
Gateway	69,756,273	4,539	15,367
Milwaukee Area	153,659,062	9,847	15,605
Moraine Park	39,716,717	2,509	15,830
Madison Area	143,769,322	8,597	16,723
Western WI	51,253,915	3,036	16,880
Blackhawk	25,348,079	1,494	16,966
Waukesha County	62,542,257	3,489	17,927
WI Indianhead	42,513,615	2,078	20,455
Nicolet Area	20,527,390	815	25,183
Total	911,649,164	59,333	15,365

**Wisconsin Technical College System
Cost and FTE UFFAS
FY 2016-17**

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

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

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

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

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

Wisconsin Technical College System

Cost and FTE UFFAS

FY 2013-14

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

THE WISCONSIN TECHNICAL COLLEGE SYSTEM (WTCS) 2021-23 BUDGET REQUEST:

Restart Wisconsin's economy and rebuild our workforce

\$12 million targeted annual investment for WTCS colleges to provide the education and services enabling 2,000 under and unemployed individuals each year to earn a short-term credential for employment in essential and well-paying jobs in healthcare, protective services, manufacturing, information technology, telecommunications, transportation and logistics.



Increase educational opportunity and equity

Amend Wisconsin law to allow all WTCS colleges to offer Associate of Arts/ Associate of Science degrees. Currently only 5* WTCS colleges are able to offer these degrees. Removing this restriction will expand educational opportunities for non-traditional students as well as persons of color throughout the state, combat declining enrollments in higher education and enable more Wisconsin students and student veterans to access financial aid.

*The five colleges are: Chippewa Valley, Madison, Milwaukee, Nicolet and Western.

Streamline technical college operations

Eliminate outdated and duplicative required reporting. Reduce the number of reports to provide cost savings and redirect staff resources.



Address rising student debt by increasing Wisconsin Grants

For two decades, State financial aid for Wisconsin Technical College students has lagged behind the other higher education sectors, while technical college students have nearly twice the need. An annual increase of \$11.8 million in Wisconsin grants for WTCS students will reduce their reliance on loans, allow them to take additional classes and earn a credential sooner.

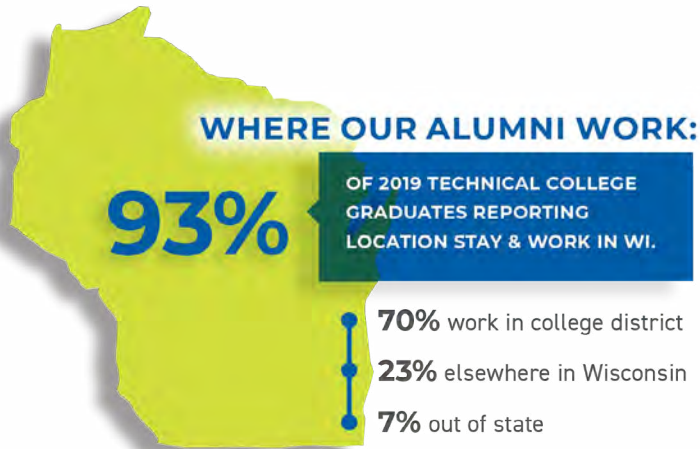
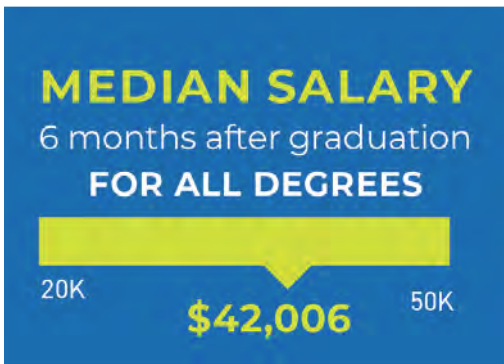
Acquire up-to-date firefighter certification software

The proprietary software that WTCS has used since 1996 to process testing and certify firefighters is no longer supported. An annual increase of \$50,000 to the WTCS firefighter training state operations is required to purchase new fire certification software and a learning management system which will streamline the administration of on-site testing and provide online course and content delivery.

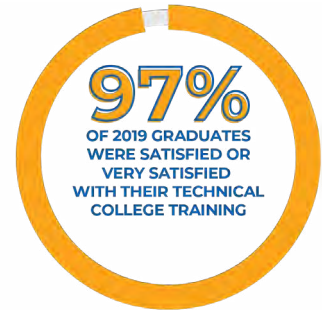


We were built for this moment.

Graduate Outcomes



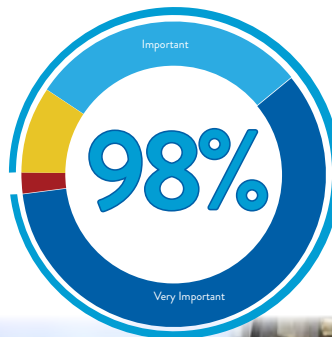
Student Satisfaction



Apprenticeship



Employer Satisfaction



of employers surveyed say a
technical college is important to
the success of their business



Medical Assistant Advisory Committee

SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET

Meeting Date: Thursday, April 30, 2020

Program Name: Medical Assistant

Attendees

Industry Members

- Becki Mork, Cardiology Clinic Manager, Aspirus
- Karin Schmoldt, Clinic Coordinator, GI Associates

NTC Staff:

- Janet Baumann, Associate Dean of Health and Interim Medical Assistant Program Director
- Stephanie Fandrey, MA Instructional Assistant
- Jenny Stieber, MA Faculty
- Katie Metko, Manager of Apprenticeship

Other

- Tammy Kirsch, Community Member, Independent Sales Director with Mary Kay

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

- There was a detailed discussion about using virtual simulation through Cengage in order for the Medical Assistant (MA) students to finish out the semester. Both clinical sites participating in the meeting today were in agreement that there is no value in delaying the practicum when we have the virtual option available to us and we should go ahead with utilizing the virtual simulation. We will reevaluate this process in the fall.
- Due to the COVID-19 pandemic, we temporarily paused the MA apprenticeship program. Our current plan is to monitor the virus, keep tabs on the social distancing requirements, and see what this looks like in the future for us and for our partners.
- The Medical Assistant grant shared by Nicolet Area Technical College (NATC) and NTC will be completing year one the end of June and is on track.

SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET

Meeting Date: Wednesday, June 17, 2020

Program Name: IT Advisory Committee

Attendees

Industry Members

- Mark Burger – Wipfli
- Denise Burkhart – CoVantage Credit Union
- Josh Calmes – Church Mutual Insurance
- Molly Diers – Aqua Finance
- Matt Hall – Greenheck
- Julie Henrichs – City-County IT Commission
- Brian Housley – Martech Systems
- Emmett McBride – DC Everest High School
- Joe Thimm – The Dirks Group

NTC Staff:

- Ellen Anderson – Student Success Advisor
- Brandy Breuckman – Dean-School of Business, Community Services & Virtual College
- Tracy Brewer – Business Development Manager
- Dominic Gruetzmacher – IT faculty
- Raymond Gruetzmacher – IT Faculty
- Ken Hallas – IT Faculty
- Clay Hess – IT Faculty
- Gregg Husband – IT Faculty
- Josh Kretzschmar – IT Faculty
- Ruth Muschinske – IT Faculty
- Bonnie Osness – Director of Accreditation and Career Pathways
- Kimberly Reed – IT Faculty
- Jake Seever – Learning Coordinator-School of Business, Community Services & Virtual College
- Calvin Thorne – IT Faculty

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

- **Industry Trends**
 - Members shared changes within their organizations due to COVID-19. All are currently working remotely with some beginning alternate options like rotating shifts, and making plans for some of their workforce to move back to the office.
- **Curriculum/Program Updates**
 - **TSA Phase 2 approval for 10-152-8 IT-Mobile Applications Developer**
 - Faculty discussed their strategy for assessing all six TSA program outcomes (gather mobile requirements; design mobile applications; integrate mobile data technologies; build mobile applications; develop technical documentation for mobile applications; implement current platforms support) via a capstone project assigned within the 10-152-393 Application Development Capstone Project course. The industry members agreed with and support the plan for assessment of all the program outcomes. We will move forward with the TSA Phase 2 approval.
 - **Curriculum Changes/State Updates**
 - NTC removed “2016” from the following titles in these programs. We chose to remove the version year from the course titles so that a title change would not be required every few years when there is a Microsoft upgrade. We also made the

change to stay in line with what other WTCS colleges were doing, most no longer included the version year, only a level designation.

- 10-154-3 IT – Computer Support Specialist AD
- 31-154-6 IT – Computer Support Technician ETD
- 30-154-1 IT – Help Desk ETD
 - Title of 10-103-241 POWERPOINT 2016 LEVEL 1 changed to POWERPOINT LEVEL 1
 - Title of 10-103-242 EXCEL 2016 LEVEL 1 changed to EXCEL LEVEL 1
 - Title of 10-103-243 WORD 2016 LEVEL 1 changed to WORD LEVEL 1
 - Title of 10-103-248 POWERPOINT 2016 LEVEL 2 changed to POWERPOINT LEVEL 2
 - Title of 10-103-247 EXCEL 2016 LEVEL 2 changed to EXCEL LEVEL 2
 - Title of 10-103-246 WORD 2016 LEVEL 2 changed to WORD LEVEL 2
 - Title of 10-103-245 OFFICE 2016 LEVEL 3 changed to OFFICE LEVEL 3
 - The advisory committee approved of these course title changes within the IT programs.
- **Cybersecurity course changes**
 - Changing title of 10-151-107 VPN/CRYPTOGRAPHY to CRYPTOGRAPHY
 - Adding new course, 10-151-XXX VPN (1 credit)
 - Changing title of 10-151-109 MONITORING/LOGGING to MONITOR/LOG AND SECURITY AUDITING
 - Remove course, 10-151-113 SECURITY AUDITING AND COMPLIANCE (1 credit)
 - The advisory committee approved of these course changes within the IT programs.
- **Validation of IT Google Support Professional Certificate**
 - Program Description:
 - The Google IT Support Professional Certificate prepares the learner for entry-level jobs in IT support through a combination of hands-on labs and interactive assessments developed by Google. This certificate program introduces you to troubleshooting and customer service, networking, operating systems, system administration, and security — all the fundamentals of IT support that are critical for success in the workplace.
 - Career Opportunities:
 - IT Support Professional, IT Help Desk Technician
 - Program Outcome:
 - Perform fundamental IT support tasks in support of workplace success
 - Seek Google Professional Certification
 - When asked whether members of the advisory committee would hire people for entry-level positions who have completed the certificate courses, members indicated this certificate would be of value and they would consider hiring someone in an entry-level position.
- **Data Specialist Program**
 - A tentative program description and outcomes that were submitted to the state. We're looking at what we can do in two years that is broad enough and conceptual enough for graduates to work in many different industries or environments. Committee members suggested the following topics for the program: principles in information security, focus on learning how to analyze the data and run reports,

ethics in data or in AI, bias in data, privacy concepts, and compliance and regulations.

- **Computer Hardware Fundamentals (Cengage Updates)**

- Cengage Unlimited resources have been added to the Computer Hardware Fundamentals course making it more affordable for students.



NTC WIOA Advisory Committee

Summary of Advisory Committee Meeting Minutes for

NTC Board of Trustees

Date: 08/11/2020

Time: 11:00 a.m. – 12:30 a.m.

Location: Zoom

Attendees

Industry Members:

- Nikki Baron – Forward Service Corporation – WIOA Adult/Youth – Langlade County
- Amy Hoppa – Forward Service Corporation – WIOA Adult/Youth
- Kaitlin 'Katie' Knospe – Forward Service Corporation
- Nicole Rice – NCWWDB
- Keele Westcott – DWD - DVR

NTC Team:

- Jeff Cichon – Director
- Sarah Dillon – Dean
- Brad Gast – Dean
- Lindsey Gile – Coordinator
- Barb Juliano – Instructional Assistant
- Kathy Krause – Faculty
- Kari Lazars – Regional Manager
- Nicholas Lampone – Director
- Shannon Livingston – Dean
- Anessa Ludwig – Admin. Assistant
- Ashlee Neve – Career Coach
- Angela Reimer – Reporting Specialist
- Brooke Schindler - Dean
- Jeanne Waters – Advisor
- Jenny Wengelski – Coordinator

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

Agenda Item 1: Welcome and Introductions

Agenda Item 2: Updates and Highlights from Last Meeting

The group was given a few minutes to review the minutes from the previous meeting. The minutes were then approved by all.

Agenda Item 3: College-Wide Initiatives

- Fall 2020, our campuses will be open with adjusted hours.
 - In Wausau, the hours will be Monday – Thursday: 6:30am – 9:00pm; Friday: 6:30am – 6:00pm; Saturday & Sunday: 7:30am – 12:00pm.
- In response to COVID-19 pandemic, we have limited the number of entrances students and faculty/staff can enter in order to allow our screening process to be most effective.
- Approximately 75% of our classes have a completely virtual delivery mode and only 25% have some element of an on campus requirement to create a better opportunity for social distancing.

Agenda Item 4: Instructional Area/Program

A. Industry Trends

- Marathon County Job Center and partners are going to be holding a drive-thru Job Fair on September 17th. It is part of a statewide initiative across Wisconsin with the Workforce Development Board Association.
- There are small layoffs or people still furloughed that are still being referred to the job center.
- Anyone that is enrolling into the WIOA Youth Program will need to take the TABE test to assess their basic skills, and are being referred to NTC. With the job center still working remotely, we are not able to access our TABE software.
- Marathon County Job Center Staff connect with consumers via Microsoft Teams. It gives us the ability to screen share with them and basically hold appointments as normal.
- DVR is doing the majority of our appointments over the phone, which includes new client orientations, and connecting with our consumers.

B. Program Information

a. Enrollment Update

- Enrollment is down at the Marathon County Job Center location for the year when compared to 2019, in part due to the lack of Marathon County Jail's huber students.

Huber students were released in the fall due to construction, and we were unable to continue seeing students in the spring due to COVID-19. Our Thursday workshops (with our Start Smart course) did not have a high enrollment, and could also be contributing to our dip in enrollment compared to the other classes that we offered.

b. Remote ABE Services

- Wisconsin Technical College System (WTCS) has now given us a way to include proxy hours as we record attendance and enrollment.
- As of June 15th, we returned back to the campus and put back into place kind of primarily the testing on site and in person mode of delivery back at the forefront for us.

c. New Programs (Currently Offered) Fall 2020

- Paralegal Associate Degree (60 credits) via Virtual College. The program name may change statewide to Legal Studies/Paralegal; Civil Engineering Technology Associate Degree (61-62 credits); Human Resources Associate Degree (60 credits) via Virtual College; Business Operations Embedded Technical Diploma (ETD) (31 credits) – it imbeds into the Business Management Associate Degree and the Small Business Entrepreneurship Associate Degree; Supply Chain Specialist ETD (34 credits) – Embeds into the Supply Chain Management Associate Degree; Early Childhood Teacher ETD (30 credits) – Embeds into the Early Childhood Education Associate Degree.

d. New Programs (Coming Soon)

- Law Enforcement in the 21st Century Associate Degree (60 credits) – Virtual College Fall 2020; Data Specialist Associate Degree (60 credits) – Virtual College - Spring 2021; Industrial Automation ETD (25 credits) – Fall 2020 – Embeds into Automation Associate Degree; CDL Straight Truck Certificate (5 credits) – Prepares learners to earn a Class B commercial driver’s license, which will allow them to operate various types of vehicles such as van body and dump body delivery trucks, and school busses; Clinical Lab Assistant Certificate (9 credits) – Fall 2020 – Training on collection of lab specimens; E-sports Business Management Certificates (9 credits) – Virtual College - Fall 2020;
- Auto Collision, CDL Straight Truck, Electrical Maintenance, Microsoft Office, Small Business Bookkeeping, Marketing – Sales Representative, Digital Marketing Basics, and Applied Design Software have been submitted for WIOA credential approval to be reviewed at their August 20th meeting. Bookkeeping Technology and Google IT will be submitted this week for review at their August 20th meeting.

e. Technology Solutions in a COVID-19 World

- ABE/ELL: We are still offering in person/face-to-face ELL classes on campus. Once we reach the room capacity, students will be given the option to attend via ComConf where they can join their classmates virtually.
- We offer classes that are 100% online for our HSED 5.09 students working towards their high school credential, and it will continue to be an option until we see an end in sight for COVID-19.
- For GED students that had switched from GED to HSED so they could continue working towards their high school credential online as a result of COVID-19, have since switched back to GED. We are able to 'mix and match' so students that completed areas of the GED and HSED paths will be issued an HSED.

C. Curriculum/Assessment: Remote TABE/GED Testing

- TABE testing resumed when we returned on June 15th
- Testing Center is doing PearsonVue Testing Monday, Wednesday, Friday, and other testing on Tuesdays and Thursdays, so we are able to offer all tests, while maintaining social distancing/room capacities.

D. Equipment Facilities: New Job Center

- Job Center officially relocated to the old Graebel building located on North 1st Street on August 3rd or 4th. The Marathon County Job Center is not open to the public right now. There are some staff that are in there on a daily basis. It is likely that when the Wausau location reopens, it will be by appointment only for a while, but there is no timeline as to when that will be.

E. Focus Discussion: Apprenticeships and COVID-19

- The first groups of apprentices start in-person last week, some of them are coming back this week and the next week again.
- Katie has been working with employers on their individual needs, and staffing constraints. Verso was a large supporter of NTC, so I worked with the apprentices and we were able to find new employers to continue their contract.
- NTC is planning to pilot the Medical Assistant Apprenticeship Program in spring.
- A Transportation apprenticeship is currently in development. Additional details to come.
- DWD was awarded a grant to help support apprenticeship programs. NTC will be supporting them the best we can with the grant.

F. Workforce Training

- a. Updates from Workforce Training & Professional Development
 - Move to Manufacturing program is returning in fall after a hiatus in March due to COVID-19. If you have anyone that is interested, it is a free program. Information can be found at <https://www.movetomanufacturing.com/>.



- NTC is launching a micro-credential project. The first group of micro-credentials are in the Leadership Development Area into the Leadership Embedded Technical Diploma, and then that goes into some of our business associate degrees. It creates a complete pathway for individuals to achieve their education. We will have about 30 of those modules out by the year end.
- b. Serving Students in a Virtual Environment
 - In addition to traditional face-to-face, and virtual college (100% online classes), we are offering a Computer Conference option that allow students to meet regularly each week with their instructor, as well as a blended/hybrid option that offers face-to-face classes with Computer Conferencing, so students sign up to attend face-to-face or online synchronously.
 - Due to COVID, all of our admission acceptance letters have been converted to an electronic format, and it is sent to the email address they provide on their application. There is a welcome packet that is included for high school seniors and adults that walk them through the process of what to do once they are accepted to NTC.





Industrial Apprenticeship Advisory Committee

Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

Date: 09/16/2020

Time: 11:00 a.m. – 12:30 p.m.

Location: Zoom

Attendees

Industry Members:

- Sergio Navarro (3M)
- Christian Neumann (Linetec)
- Sally Salber (Ahlstrom-Munksjo-Mosinee)
- Scott Selting (Domtar-Rothschild)
- Courtney Pierson (Packaging Corp. of America)
- Derrick Fore (Ahlstrom-Munksjo-Rhineland)
- Kim Bradshaw (Alliant Energy Corp)
- Spencer Hamilton (Brakebush Brothers, Inc.)
- Bob Randall (Brakebush Brothers, Inc.)
- Al Hartness (Domtar-Nekoosa)
- Jeff Young (Graphic Packaging Corp)
- Gary Christianson (Greenheck)
- Jim King (Greenheck)
- Kelly Wisniewski (Greenheck)
- Trevor Ostrowski (Greenheck)
- Jordan Wood (Land O'Lakes)
- Jordan Djumadi (McCain Foods)
- Richard Buhr (Norlen)
- Lindsey Mylener (Pixelle)
- Steve Matuszewski (Regal-Beloit/Marathon Electric)
- Greg Mattmiller (Wausau Tile)
- Corrie Searles (Wausau Window & Wall)
- Stephanie Haka (Wi Dept of Workforce Development)

NTC Team:

- Katie Metko (Apprenticeship Manager)
- Marc Martindale (E&I faculty)
- Tad Masaros (Millwright/Maintenance Mechanic Faculty)
- Jeffrey Block (Machine Tool Faculty)
- Brad Gast (Workforce Training & Professional Development)
- Nancy Resch (Workforce Training & Professional Development)

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

- College-wide initiatives focused on the actions being taken by NTC to meet COVID-19 guidelines, facility updates and new programs this semester and in the future.
- Workforce Training & Professional Development is targeting NTC's new Leadership Career Pathway program, allowing participants to ladder up from taking 3 hour modules, to potentially a Technical Diploma.
- Industry trends were discussed by each business. The overall emphasis shows that businesses are holding off until COVID subsides to hire additional apprentices.
- Program updates were offered by NTC's full time instructors in an apprenticeship role. A poll was taken to determine the level that pending apprenticeship employees are tested for computer skills, with the majority stating they do not test. All agreed it is something to consider.

Program Modifications discussion

- **50-414-2 APPR ELECT & INSTRUMENT (Proposal 2021/2022)**
 - 50-413-512, Programmable Logic Controllers 1, 2.25cr. Updated description to reflect the course (2 part rather than 3). Hours changed from 80 to 72. Credits changed from 2.25 to 2 to align with hour change. These changes will allow for more flexibility with the course. Moved to semester 6 to accommodate Basic Instrumentation to move to semester 4.
 - The advisory committee supports this change
 - 50-413-515, Programmable Logic Controllers 2, 2cr. Corrected hours from 64 to 72. Updated description to reflect the course (2 part rather than 3).
 - The advisory committee supports this change
 - 50-413-517, Basic Instrumentation, 2cr. Moved to semester 4 to include earlier in the program.
 - The advisory committee supports this change
 - 50-413-520, Hydraulics & Pneumatics, 2cr. Corrected hours from 64 to 72. This change will allow for more flexibility within the course.
 - The advisory committee supports this change
 - 50-414-504, AC/DC Drives and Print Reading, 2cr. Move to semester 5 to accommodate Basic Instrumentation moving to semester 4.
 - The advisory committee supports this change
 - 50-413-516, Process Control, 2.25cr. Corrected hours from 80 to 72. Credits changed from 2.25 to 2 to align with the hour change.
 - The advisory committee supports this change
- **50-413-1 APPR INDUST ELECT (Proposal 2021/2022)**
 - 50-413-512, Programmable Logic Controllers 1, 2.25cr. Updated description to reflect the course (2 part rather than 3). Hours changed from 80 to 72. Credits changed from 2.25 to 2 to align with hour change. These changes will allow for more flexibility with the course. Moved to semester 6 to accommodate Basic Instrumentation to move to semester 4.
 - The advisory committee supports this change
 - 50-413-520, Hydraulics & Pneumatics, 2cr. Corrected hours from 64 to 72. This change will allow for more flexibility within the course.
 - The advisory committee supports this change
 - 50-414-504, AC/DC Drives and Print Reading, 2cr. Move to semester 5 to accommodate Basic Instrumentation moving to semester 4.
 - The advisory committee supports this change
- **50-605-1 APPR INSTRUMENTATION (Proposal 2021/2022)**
 - 50-413-512, Programmable Logic Controllers 1, 2.25cr. Updated description to reflect the course (2 part rather than 3). Hours changed from 80 to 72. Credits changed from 2.25 to 2 to align with hour change. These changes will allow for more flexibility with the course. Moved to semester 6 to accommodate Basic Instrumentation to move to semester 4.
 - The advisory committee supports this change
 - 50-413-515, Programmable Logic Controllers 2, 2cr. Corrected hours from 64 to 72. Updated description to reflect the course (2 part rather than 3).
 - The advisory committee supports this change
- 50-414-502, Semi-Conductors, 1.5cr. Class listed in wrong semester. Confirmed the class is in semester 2.

- The advisory committee supports this change
- 50-413-517, Basic Instrumentation, 2cr. Moved to semester 4 to include earlier in the program.
 - The advisory committee supports this change
- **50-464-1 APPR MAINTENANCE TECHNICIAN (Proposal 2021/2022)**
- 50-413-512, Programmable Logic Controllers 1, 2.25cr. Updated description to reflect the course (2 part rather than 3). Hours changed from 80 to 72. Credits changed from 2.25 to 2 to align with hour change. These changes will allow for more flexibility with the course. Moved to semester 6 to accommodate Basic Instrumentation to move to semester 4.
 - The advisory committee supports this change
- 50-413-520, Hydraulics & Pneumatics, 2cr. Corrected hours from 64 to 72. This change will allow for more flexibility within the course.
 - The advisory committee supports this change
- **50-420-2 APPR MACHINIST (Proposal 2021/2022)**
- 50-420-714 Engineering Drawings, 1cr. Moved from Term 2 to Term 1. Moved to better align with apprentices who receive Credit for Prior Learning.
 - The advisory committee supports this change
- 50-420-710 Safety, .25cr. Moved from Term 3 to Term 2. Moved to better align with apprentices who receive Credit for Prior Learning.
 - The advisory committee supports this change
- 50-420-720 Cut-Off Machines, .25cr. Moved from Term 3 to Term 2. Moved to better align with apprentices who receive Credit for Prior Learning.
 - The advisory committee supports this change.
- 50-420-715 Mechanical Hardware & Hand Tools, 1cr. Moved from Term 1 to Term 3. Moved to better align with apprentices who receive Credit for Prior Learning.
 - The advisory committee supports this change.
- **APPR TOOL & DIE (Proposal 2021/2022)**
- 50-420-714 Engineering Drawings, 1cr. Moved from Term 2 to Term 1. Moved to better align with apprentices who receive Credit for Prior Learning.
 - The advisory committee supports this change
- 50-420-710 Safety, .25cr. Moved from Term 3 to Term 2. Moved to better align with apprentices who receive Credit for Prior Learning.
 - The advisory committee supports this change
- 50-420-720 Cut-Off Machines, .25cr. Moved from Term 3 to Term 2. Moved to better align with apprentices who receive Credit for Prior Learning.
 - The advisory committee supports this change.
- 50-420-715 Mechanical Hardware & Hand Tools, 1cr. Moved from Term 1 to Term 3. Moved to better align with apprentices who receive Credit for Prior Learning.
 - The advisory committee supports this change.



Marketing Advisory Committee

Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

Date: 09/22/2020

Time: 11:30 a.m. – 1:30 p.m.

Location: Zoom

Attendees

Industry Members:

- Sal Cuomo – Marco Technologies
- Bethany Hoffmann – Church Mutual Insurance
- Andrea Ollhoff – Aspirus
- Melanie Ruby – The Grand Theatre
- Bob Stephan – Rocket Industrial

NTC Team:

- Brandy Breuckman – Dean-School of Business, Community Services & Virtual College
- Dianne Carroll – Faculty, Marketing and Business Technology
- Amy Gajewski – Faculty, Marketing/Digital Marketing
- Yang Yee Lor – Student Success Advisor

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

- **Wildly Important Goals (WIGs)**
 - Our focus has been looking at student engagement, enrollment, and retention. There are three goals the College focuses on as a whole, to increase student success, grow a skilled workforce and strengthen infrastructure. Our team is focusing mainly on increasing student success and growing the skilled workforce. We want to increase our program completion rate to 50% or greater and increase the Marketing FTEs. We're going to be developing a program readiness module for students to complete to ensure they are prepared and enrolling in the right program for them.
- **Student Opportunities and Certifications**
 - We try to offer relevant industry recognized certifications. We are using the Student materials mentioned during the last meeting in our social media course and students loved it. The certifications through Hootsuite, HubSpot, and Google Analytics are something students really enjoy as well and they are adding these to their resumes. These continue to benefit students in growing their skills. Dianne added students can also complete Microsoft Office certifications.
- **COVID Response For Program and Students**

- When the college shutdown in March it was a really easy transition with our courses being online already. Although that was easy for us, student faced many challenges at home. Some were home with kids, home schooling, and some were working longer hours due to the COVID situation. We increased our personalization with our students to make sure we were staying connected and helping where we could. Marketing faculty called each student to check in and find out how they were doing and followed up a couple weeks later. We helped them through completion of their courses and had a good completion rate despite all of the challenges they encountered. The faculty have always tried to stay connected with students so they are basically continuing through different circumstances. They knew we were here for them and we really tried to make it real for students and showing them we could relate. Overall students seem to be happy and receptive at this point. Bob praised the faculty for their personal outreach to students. If managers related to their employees the way the faculty relate to their student he believes we would have great places to work. Brandy agreed Amy and Dianne went above and beyond.
- **Enrollment**
 - In Marketing and Digital Marketing we had 43 applications with 37 matriculated, and 26 of them are currently enrolled this fall. We've been keeping strong enrollment in the Marketing and Digital Marketing programs over the past several semesters.
- **Future Digital Marketing Curriculum**
 - Amy has been incorporating AI, machine learning, chatbots, predictive analysis, and those kinds of things in her Internet Marketing Strategies class. It's going to be important for student to understand and increase their knowledge in these areas. In the next year or two, do we need to look at creating an additional course to cover these topics moving forward, or should it be covered within the existing courses.
 - Bob said it would be important to look at the profile of constituent employers. He felt there would be some specialties within digital marketing that he would give a higher priority because they are more widely supported. Whether a course should be dedicated to these areas is really dependent on whether employers are looking for this knowledge and skill. Bethany agreed there are definitely some innovators in Central Wisconsin but it may be something to wait on and see how things shake out with local companies. Brandy thanked everyone for their feedback and please feel free to email Tracy Bliese at blieset@ntc.edu if you have additional feedback you would like to share after the meeting. It would be great if this was an ongoing agenda item. Data, AI, and machine learning are things we are looking at incorporating into a lot of programs at NTC. Through conversations across many industries, a struggle for many companies is how data will look within their companies, whether it's one position or all positions, and how far in they plan to go.

SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET

Meeting Date: September 29, 2020

Program Name: Electrical Power Distribution

Attendees

Industry Members

- Don Bohlin, WPS
- Wade Matyka-Taylor Electric
- Nick Webber-IBEW Local 953
- Kenny Ceaglske-Taylor Electric
- Kevin Kurtzweil-Central WI Electric Co-op

NTC Staff:

- Greg Cisewski, Dean, School of Agricultural Sciences, Utilities & Transportation
- Bobbi Lee, Learning Coordinator
- Marc Cegielski, Instructor
- Brad Gast, Dean, Workforce Training & Professional Development

Other

-

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

Discussion:

- Updated Wildly Important Goals for the college: Increase 3 year graduation rate from 42-50%, increase full time enrollments from 2799 to 3058 and streamline college-wide processes to increase the safety, sophistication and efficiency of learning and work environments, all by 6.30.22.
- Despite the COVID disruption, 85% of students completed 8 week courses and 83% of students complete 16 week courses for spring 2020. NTC was able to safely reopen this fall. 50% of classes are online, 25% are hybrid and 25% are face to face. Most of our classes are face to face. Sanitizing, clean in clean out, wearing masks and taking temperature every day are some of the steps that are being taken to keep everyone safe.
- Our division changed to 12 week courses (instead of 16 weeks) for fall 2020 so we will be done with face to face classes by Thanksgiving.
- New programs of 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 and Veterinarian Technician.
- Equity and inclusion-5 new presidential commitments from WTCS. Sustained conversations on systemic racism and policy reform, focus on equity in student access and success, use data to close equity gaps, review hiring and retention policies and increase transparency.
- We are expecting budget cuts from the state, but we have prepared a lean, balanced budget to try to ensure we are best situated to weather difficulty financial circumstances of the State.
- Proposing a change from soft skills to success skills to streamline non-technical skill assessment in academics and co-curricular. The change will be from 7 soft skills to 4 success skills.
- NTC has numerous programs for student support including Timberwolf Table, Peaceful Solutions Counseling, Timberwolf Learning Commons, CARES Act direct student funding, "It's In Our Jeans" employee giving campaign and student scholarships.
- Career Skill Paths are being offered by Business & Industry on NTC.edu. Leadership Development is now open and fully online.
- **Industry Trends:**

- *WPS has approximately 17 openings and more coming with retirements. WE Energies has double that amount. They are hoping to hire roughly 50% by the 1st quarter next year, but they are currently under a hiring freeze and have not been able to hire any graduates.*
- *Nick from IBEW Local 953 stated they have been able to hire a few graduates and they are working in the Madison area on underground projects. He states the trend is that things like power and fiber are going underground. Companies are looking for employees that can run a directional drill, boring and heavy equipment.*
- *Program enrollment is currently at 12 (started with 13 and capacity is 14).*
- *Committee discussed a “what if” scenario with COVID and class coverage. Resources to fill in for Marc if he would need to quarantine were discussed and the consensus was the committee would be able to find appropriate class coverage in the case it is needed.*
- *Technical Skill Attainment-asked committee what skills they were interested in employees having. Employees do a lot of repair work, storm events, broken poles. Beneficial to students to understand distribution & transmission hardware differences. There is also a significant amount of transmission work that will be done in this area in the near future. Employers are also looking for success skills- showing up on time, good attendance, communication skills, willing to ask questions, good attitude.*
- *Program has picked up a 2013-2014 Digger Derrick and is requesting a traffic control kit. Needs-reel trailer, equipment trailer that can hold a backhoe. Poles, including some longer than 55 feet.*
- *Asked committee if OSHA 10+, First Aid/CPR/AED should be added to the curriculum. Committee agreed that the first aid portion would be beneficial, but they were not concerned with the OSHA 10 portion.*
- *Committee approved all program modifications.*
- *Next meeting will be set in late February and will hopefully be face to face.*

SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET

Meeting Date: November 19, 2019

Program Name: Gas Utility & Constuction

Attendees

Industry Members

- Matt Murphy, Wisconsin Public Service
- Vince Federman, City Gas Company (Antigo)
- Patrick France, France Propane
- Danielle Hertel, Riverview Construction
- Lee Roy Pecha, Groebner
- Kelly Zagrzebski, Wisconsin Public Service
- Dillon Gorman, IBEW 965
- Derek Heikkinen, NCWWDB

NTC Staff:

- Greg Cisewski, Dean, School of Agricultural Sciences, Utilities and Transportation
- Bobbi Lee, Learning Coordinator
- Josh Fenske, Instructor
- Jon DeGroot, Dean of Flexible Learning
- Brad Gast, Dean, Workforce Training & Professional Development

Other

-

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

Discussion:

- **CONTINUING EDUCATION/BUSINESS TRAINING:** Brad Gast explained what the Business and Industry Division can do for employers. Brad showed the committee the NTC.edu website page regarding Career Skill Paths. If employees are missing a certain skill or trying to work their way to management they are able to take specific classes. "Up-skilling" Individual online module taken from our Technical Diplomas. With this approach you can build toward an actual certificate or diploma. Leadership Development is now open and fully online. Receive a skill badge that can be posted to LinkedIn. Human Resource Management, Lean Organizations and Supervision coming soon.
- **INDUSTRY TRENDS:** Matt Murphy, Wisconsin Public Service, was impressed by the speed at NTC makes significant changes and adjustments when situations change. The world is being overrun by broadband in WI. This was a detriment to the utility industry with the volume of directional drilling that was taking place and is finally just now slowing down. Is there a possibility of a partnership with other technical schools to use and share the use of the directional drilling machine? This is taking the place of trench excavation and is a long term goal. Josh has been working closely with the supervisors in the area to get more directional equipment. The right of way corridor gets so crowded. It was all backhoe work previously, but now it is not practical with all the other facilities you have to work around in the right of way. Josh stated we are discussing it, cost to own versus renting, there is a conversation happening. A Hydrovac trailer as well would be excellent. Dillon Gorman, IBEW 965, mentioned that a skill missing in new workers is after hours call outs. This should be an expectation for them, responding to emergencies and call outs. He also agreed that directional drilling is a big deal. Patrick France, France Propane, mentioned that well rounded candidates need a CDL and a hazmat. Dillon agreed that a CDL is important and will be a huge benefit. Greg informed the committee that our students do get the CDL license. Vince Federman, City Gas Company, mentioned that tracking and traceability are an up and coming thing. Employees will need good organizational skills to document everything they are using out in the field and keeping track of all the fittings they are using and their location. The program should incorporate record keeping and/or maps for the new code requirement coming out. With installation

and maintenance, workers have to keep an eye on the products they are using and need to make sure they are using the correct fittings. Lee Roy Pecha, Groebner, also agreed the directional drill is important. It is also important to keep your options open, there are a lot of different things to do in this field.

- **ENROLLMENT REPORT:** The program has seven students enrolled this fall (last year we had 4). Spring was not conducive to reaching out to high schools to let them know about our program with COVID. Josh showed a video of the students introducing themselves.
- **PROGRAM OVERVIEW:** This program is fairly new and as soon as we are able to have more people on campus we can have a face to face meeting so everyone can see the facility. Josh showed the committee an ariel view of the Utilities area and went over the things that are taught in the program as a general overview. The students will be going to the NTC Safety Center in Merrill for SCUBA training. Trying to get a directional drill, discussing collaborations or purchasing, weighing our options. Dillon mentioned how safety is the number one priority, need to stress the safety component. Matt mentioned a mailing list with notifications of disasters, gas explosions and on call emergency response topic. Makes for an interesting conversation, to show some of these events that can happen, to show that it is a dangerous product that we handle. DIMP-distribution integrity management program. Purchased episodes of "Digging Dangers" for class as well. Find and fix syndrome, there may be other problems or something more significant that you didn't check.
- **CALCULATIONS FOR UTILITIES:** Greg explained that there was a struggle with using General Education math classes for our Utilities programs, so a class was created just for the Electric Power and Gas Utility Programs that Josh will be teaching. It will be more applicable to the industry than Gen Ed courses.
- **EMERGENCY CLASS COVERAGE:** Greg explained "what if scenario" that we may need class coverage if Josh or someone in his family gets COVID and can't come in to class. Asking if employers would be able to cover a class for week or two if something were to happen. Any other ideas on what to do if that happens? Matt thought the advisory board is a great place to start. This is a really good opportunity. We could come up with a list of people who could be a guest speaker or guest teacher for the day.
- **Updates:** We have "fast-tracked" our program for the fall semester, just in case we have to close due to COVID. If they were teaching 5 hours per day, they may be teaching 6 hours per day. Face to face classes will be completed by November 20th instead of the usual December 18th.
- **EQUIPMENT UPDATE:** Josh Fenske noted that the program has a service body truck and a trencher donated. We also purchased 2 crew cab service bodied trucks, 310k John Deere backhoe and a CAT 304 mini excavator. Discussion on directional drill-not sure whether they are going to purchase or collaborate with someone else.
- **PROGRAM MODIFICATION:**
 - Decreased credit value of 31-469-100 GAS UTILITY FIELD TRAINING 1 from 5 credits to 3 credits
 - Committee approved
 - Changed course title of 31-469-102 GAS UTILITY FIELD TRAINING 3 to GAS UTILITY FIELD TRAINING 2, also increased the credits form 4 credits to 5 credits
 - Committee approved
 - Changed course title of 31-469-101 GAS UTILITY FIELD TRAINING 2 to GAS UTILITY FIELD TRAINING 3
 - Committee approved
 - Increased credit value of 31-469-103 GAS UTILITY FIELD TRAINING 4 from 4 credits to 5 credits
 - Committee approved
 - 31-804-305 APPLIED MATHEMATICS 1 2cr removed from term 2
 - Committee Approved

- 31-469-104 CALCULATION FOR UTILITIES 1cr added to term 2
- Committee approved
- **VOLUNTEER FOR CHAIR:** *Request for volunteer for committee chair and for agenda items for next meeting. No volunteers, no suggestions. Matt suggested anyone that is interested in the chair position, anyone that has agenda items or has more questions to contact Greg or Bobbi.*
- *The next meeting date was not set at this time. If we are allowed to meet face to face, the meeting will be in the Gas Utility classroom located at the NTC Farm; otherwise the next meeting will be via Zoom. The next meeting will be set in early spring.*

Diesel & Truck Driving Advisory Committee

October 12, 2020 12:00-1:30 PM

Facilitator: Greg Cisewski

Recorder: Bobbi Lee

SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET

Meeting Date: October 12, 2020

Program Name: Diesel/Truck Driving

Attendees

Industry Members

- Cory Heckendorf – Wisconsin Kenworth, Co-chair
- Traci Champagne-Crystal Freight Systems, LLC
- Marty Draxler-Draxler Transport
- Scott Hoffman-Mid-State Truck Service, Inc.
- Dan Kleiser-Wisconsin Kenworth
- Kenny Engen-Mid-State Truck Service, Inc.
- Jon Shimmel-JX Truck Center
- Jeremy Tritten-Transport Refrigeration Inc.

NTC Staff:

- Greg Cisewski – Dean, School of Agricultural Sciences, Utilities & Transportation
- Bobbi Lee, Learning Coordinator, School of Agricultural Sciences, Utilities & Transportation
- Paul Strehlow – Learning Coordinator, School of Public Safety
- Eric Antonson – NTC Instructor
- Doug Behnke – NTC Instructor
- James Eckardt – NTC Instructor
- Mike Sewell-NTC Instructor
- Brad Gast-Dean of Workforce Training & Professional Development
- Houa Lee-College Advising Specialist

Other

- Sara Guild – WATEA
- Danika Woods-WTCS
- Owen Smith-DWD-Bureau of Apprenticeship Standards

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

INDUSTRY TRENDS

- Cory-Companies are learning how lean they can run during this pandemic and it is helping streamline things better. There has been an up-tick in truck quoting and truck orders on the sales side, looks like things are looking up. There is a move towards mobile service units to be on site.
- Jon-They have had a mobile unit for 2 years now and are getting more requests for this service. Need technicians that know how to work on their own and don't need to be monitored. They've sold more trucks this summer than they have in the last few years.
- Jeremy-They've had mobile trucks for over 20 years already, varies by business. Up and coming customers are all about technology.
- Tracey-They have found that operationally they have done more with less people and they are being choosier with new hires. Freight is up and they are busy.
- Ken-They are down a little bit sales-wise, but trucks are still moving. They have had mobile service for quite a few years in a limited capacity. After the election, hopefully, everything will be back to normal.

- Diesel enrollment is at 22 students for 1st semester and 9 students for 3rd semester. CDL had reduced class sizes for spring. Truck driving online is difficult and there is currently a class capacity of 9. June and July had 6 and 7 students respectively. Have a class starting in 2 weeks that is full at 12 with a waiting list. Class that starts December 15th for Diesel & Gas Utility is full with a waiting list as well.
- Doug ran a night class offering. It was trial and error, hard to see if they were double clutching or to see if the trailer was going over the curb. End time was 9:30 PM, fatigue factor was there as all students had a day job and were tired.
- Currently researching an abbreviated Class B Busing training and testing. Bus companies do a fair amount of retraining so drivers can pass. Put a letter out to companies regarding running 4 quarterly classes that are good for 8 years if you are under 70 years old. Brought up to bus companies as a 3-day training course-one instructor will do training, one will do testing. Still coming up with a cost for something like that, bus companies are interested.
- Diesel summer camp had to be cancelled due to COVID-19 this summer. Was going to be a half day on campus working on engines and then industry tours in the afternoon. Will reach out to partners that agreed for this year and see if they are interested in participating in 2021.
- Diesel program currently working with high schools regarding dual credit and academy concept. Putting in for certification for 5 of our 1st semester classes to earn 1 credit of a 3-credit class. Not just for more students, but the right students that are interested in the program.
 - Committee approved program modifications to split the following classes in order to be able to offer dual credit to high schools: 10-412-118 Diesel Electrical Systems 1
 - 10-412-xxx Heavy Duty Suspension & Steering 1
 - 10-412-119 Diesel Brake Systems 2
 - 10-412-120 Diesel Preventative Maintenance 1
 - 10-412-121 Diesel Engines 1
- Discussion was held regarding having CDL embedded into the Diesel program. Currently hurts our graduation rate when students either don't or can't obtain their CDL to graduate the Diesel program. However, CDL is not eligible for financial aid unless embedded another program. Is it needed/wanted? Greg stated not too many other colleges are requiring CDL for Diesel, we thought this would make our program stand out. Danika from WTCS stated she would check with other colleges and see what our options are. Committee asked to put this as an action item on the spring advisory meeting agenda.
- Looking for engines-2017 or newer for Diesel. Would like to expand on air conditioning, there is a new trainer out there for air conditioning. CDL purchased a class B training component and they did also purchase a trailer with a pinto hook. Two class B trucks are ordered and will arrive in the spring. With the Federal rule change we are anticipating more class B demand. Tried 3-D goggle simulators that cost \$80,000. Still cost less than the \$300,000 simulators they were looking at before. Rotating up some used up equipment and getting new.
- Diesel beta testing curriculum delivery with a virtual component in spring. Just completed 3rd section with our 1st semester students in fall semester. The students were polled, and they all liked the new format. Split the cohort into 2 sections and put most of the lecture content online. Students then have five hours in the lab, 1-2 students per truck. Instructor can go around and do a lot of one on one, hands-on with the student. Can duplicate the shop much better this way.
- Truck driving grant for Class B curriculum will be finished in June 2021.
- FMCSA has been pushed back to 2022, but we are currently training to these standards already. We were ready, so we are moving forward.
- Sara Guild stated WATEA would like to revisit the registered apprenticeship program that was put on hold due to COVID-19. Need volunteers to join an advisory committee to form this new curriculum. Also working with NTC and K-12 to get a Pathways Program going through high school for students to get out of high schools with some sort of certificate or credits to move into the industry. Let Owen or Sara know if you are interested in being on the advisory committee.

- *Feedback is wanted regarding congress using under 21 drivers for interstate purposes. Our next meeting we need to have a discussion on ways we can go after that. Train them early in our industry instead of being a bounce back. Coordinate an action, talk to lawmakers, insurance companies.*
- *Committee prefers face to face meeting, follow up in January to see if we can schedule face to face.*



Sports & Recreation Hospitality Advisory Committee Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

Date: 10/14/2020

Time: 9:00 a.m. – 11:00 a.m.

Location: Zoom

Attendees

Industry Members:

Dick Barrett – Visit Wausau

Bill Bertram – Ironbull

Stephanie Daniels – Woodson YMCA

Mark Dorow – Grand Lodge & Waterpark

Mark MacDonald – WI Woodchucks

Rachel Rowell – Blades & Boards

Zach Serwe – Wausau Riverwolves

Tom Vollstedt – Wausau Kayak & Canoe

NTC Team:

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

Matt Chitwood – Faculty

Amy Denissen – Student Success Advisor

Brad Gast – Workforce Training & Development

Vicki LaPorte – Administrative Assistant (Meeting Recorder)

Summary

- The advisory committee met for the first time tonight with this new program.
- Industry trends seen include a decrease in participants, as a number of events were cancelled this year due to Covid. However, they are seeing an increase in individual sports registration and participation.

- Creativity has become key for camps and camp activities. Some individual competitions have been judged virtually as well these past few months.

Program Modifications

10-109-8 Sports and Recreation Management Associate Degree

Summary of changes:

1. 10-196-188 PROJECT MANAGEMENT removed from term 1 – Content is covered in other courses throughout the program
2. 10-101-147 ACCOUNTING FUNDAMENTALS moved from term 2 into term 1- change in terms to replace the PM course taken out.
3. New course 10-109-112 SPORTS AND RECREATION INTERNSHIP 3cr added to term 2- This change was made due to a request from different organizations in the community and to align with Governor Tony Evers Office of Outdoor Recreation within the Wisconsin Department of Tourism established on July 3, 2019.
4. 10-109-110 CHALLENGE COURSE PROGRAMMING removed from term 4- This content will be explored in the new Outdoor Recreation course. Understanding individuals take this program in multiple states and locations, it is difficult to guarantee all students will have access to a ropes course.
5. New course 10-109-113 OUTDOOR RECREATION 2cr added to term 4- Align with Governor Tony Evers Office of Outdoor Recreation within the Wisconsin Department of Tourism established on July 3, 2019.

The Advisory Committee agreed with these changes implemented fall 2020.

31-109-4 Hospitality Specialist ETD (Embedded Technical Diploma) effective 6/1/20.

Summary of changes:

1. 10-196-188 PROJECT MANAGEMENT removed from term 1 – Content is covered in other courses throughout the program
2. 10-101-147 ACCOUNTING FUNDAMENTALS moved from term 2 into term 1- change in terms to replace the PM course taken out.
3. New course 10-109-112 SPORTS AND RECREATION INTERNSHIP 3cr added to term 2- This change was made due to a request from different organizations in the community and to align with Governor Tony Evers Office of Outdoor Recreation within the Wisconsin Department of Tourism established on July 3, 2019.

The Advisory Committee approved these changes implemented fall 2020.

SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET

Meeting Date: October 15, 2020

Program Name: Agricultural Sciences

Attendees

Industry Members

- Chad Glaze, Vine Vest North, Inc.—Advisory Chair
- Melissa Heise, Swiderski Equipment, Inc
- Sly Krautkramer, Swiderski Equipment, Inc
- Ed Sabey, ProVision Partners
- Josh Schmidt, AgSource Dairy
- Kevin Sommer, Service Motor Company
- Bryce Stetler, Service Motor Company

NTC Staff:

- Greg Cisewski, Dean, School of Agricultural Sciences, Utilities & Transportation
- Bobbi Lee, Learning Coordinator
- Katie VanDerGeest, School of Agricultural Sciences Development Manager
- Charl VanDerNest, Instructor
- Steve Krueger, Instructor
- Don Radtke, Farm Manager
- Brad Gast, Dean, Workforce Training & Professional Development
- Elizabeth Hillebrand, Farm Veterinarian, Instructor
- Sarah Steger, Instructor

Other

-

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

Discussion:

- **PROGRAM/CLUB INFORMATION:**
- Charl VanDerNest updated the committee on the student club. State competition is moving to online competition, national is moving toward an online competition as well. NTC currently has 41 students that want to compete and is holding the 1st annual online meeting on Zoom tonight with a few guest speakers.
- PROGRAM ENROLLMENT/GRADUATE REPORT: Vet Science-23 Crop Science-7 Dairy Science-14 Agri-Business-9. Next summer we will not have a summer start, as we are going to switch over to Vet Tech next fall. We are not getting to capacity in other programs, only Vet Science. Many students double major, jump from one program to another, so it hard to keep an accurate count.
- We plan on moving to Vet Tech in fall 2021. The Vet Tech program is more rigorous, but allows for a higher level position in a veterinary clinic. We will need an IACUC (Institutional Animal Care & Use Committee), separate from advisory, to oversee how we will handle our animals (adequate housing, space, food, and enrichment at the farm) and providing animals time to rest while not using one animal too much. This committee needs to have people other than staff that are at the institution for animal welfare standards.
- Sarah and Elizabeth explained that one concern was making sure that students have hands on small animal handling. They have easy access to cattle, but have limited small animal access. COVID has put a damper on this, hoping to get into the shelters for more access to small animals. Putting shelter partners into the new curriculum, currently using staff and student animals to practice handling and restraint. Employers want handling and restraint as a day one skill.

- *INSURANCE AS PART OF THE AGRI-BUSINESS CURRICULUM-Need to determine if that is something we should be doing in the Agri-Business and Crop Science Programs. Currently no classes for crop insurance or adjusting are in the program. Advisory committee members thought this would be a wonderful idea, it was never really considered before. Faculty would like some assistance setting the curriculum for the class to ensure graduates have the knowledge employers want. According to Chad, 85%+ of crops have insurance on them and it is a need for crop adjusters, corn soybeans, cranberries, potatoes, pretty much everything. A class like this would be a good fit for this program. USDA programs are complicated and hard for people to understand, would be good to include in curriculum. General sales curriculum too. Sly mentioned County offices, programs, UW-Extension, there would be a real need for it. Committee agreed that this would be a good class to develop curriculum for and the program should move forward with a program modification.*
- *Greg shared the program modifications sheet. Committee approved.*
- *VIRTUAL FIELD DAY-Usually bring people into the farm, some of this is tied into our grants-SARE & NRCS. With COVID that is not possible, we are creating a virtual field day. This is a great opportunity to build a library of 5-15 minute videos for everything at the farm. Adding videos so when we can't bring students to the farm, we can send them videos for in class viewing (dual credit) or even on You Tube.*
- *NCR-SARE GRANT –Need a separate advisory committee and chair for this grant. C2A3 is a consortium with 9 colleges across the Midwest that are similar to us. We work together to get different grants, they will be doing the same virtual field day and videos as NTC. The hope is to share libraries, so we can see how they do the same thing in Iowa or Nebraska. NRCS cooperative agreement-will be putting in some apple trees and working with Pheasants Forever to put in a pollinator plot and native grasses where the Utilities field has encroached on part of the field so it is not able to be worked with equipment. There will be grass walkways from the parking lot to the plots with signage in the future.*
- *BUSINESS & INDUSTRY: Brad Gast explained what the Business and Industry Division can do for employers. Brad showed the committee the NTC.edu website page regarding Career Skill Paths. If employees are missing a certain skill or trying to work their way to management, they are able to take specific classes. “Up-skilling” Individual online module taken from our Technical Diplomas. With this approach you can build toward an actual certificate or diploma. Leadership Development is now open and fully online. Receive a skill badge that can be posted to LinkedIn. Human Resource Management, Lean Organizations and Supervision coming soon.*

INDUSTRY TRENDS:

- *Much more technology being used than ever before.*
- *Employers are having a hard time finding employees. Discussed Tech Connect/Handshake, most employers state they do not get enough feedback from the site and/or applicants to know if this site is worth using. Employers have been using Facebook, Indeed and internal postings.*
- *Question was raised about using honey bees with our pollinator plots. There is trepidation on having a large number of bees on campus with the fear of allergies. Maybe a partnership with a neighboring farm in the future? Steve Krueger noted his class went to the cranberry marsh where the owner spends \$40-50K to bring hives in to do pollination in spring time every year.*
- ***Farm updates**-Corn forage chopped off and we have some ripe corn which will be harvested soon and is new to our farm. More concrete was poured for feed storage, almost all feed is now on cement. Hopefully filling in the last gap next year. Switched from balage to haylage for better processing of our feed, Cows are milking pretty good, next cow due to calve is the first part of November. In May there will be 10-12 calving. A Robot is approved for this coming year's capital budget. We are getting plans laid in place on how to get new one in place and still milk cows. Foot bath-want a new foot bath, but not sure on type. The Vector feeding robot is working well, the Discovery collectors are having issues. We have also separated the farm team to alternating schedules due to COVID-19. Staff are working 11 hour days trying to keep people separate and limiting contact with each other.*



Fire Advisory Committee

Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

Date: 10/20/2020

Time: 4:00 pm

Location: Zoom

Attendees

Industry Members:

- Jason Minks – Kennan Fire Department, Committee Chair Person
- Joe Bozinski -- Town of Maine Fire Department
- Robert Pound – Retired (SAFER)
- Dean Reilly – Medford Fire Department

NTC Team:

- Darren Ackley – Vice President of Learning
- Paul Strehlow – Public Safety Learning Coordinator
- Dan Conrad – Fire Faculty
- Kyle Lech – Fire Faculty
- Brad Gast – Dean of Workforce Training & Professional Development
- Bill Schultz – College Advising Specialist
- Gera Peterson – Public Safety Administrative Assistant

Other:

- Angela White – WTCS Fire Service Education Director

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

- NTC Updates: Darren Ackley, Vice President for Learning, shared college updates regarding leadership in the School of Public Safety, NTC's Wildly Important Goals, Spring 2020 Course Completion, Fall 2020 Course Availability, New Programs, and State Budget.
- Workforce Training & Professional Development: Brad Gast, Dean of Workforce Training & Professional Development, discussed an apprenticeship that was added to the division in order to meet the needs of employers looking for qualified workers. He also discussed a new Career Skills Pathway in Leadership that involves 12 online module classes. If a student takes all 12 modules they can earn 3 credits towards their Leadership diploma. Many employers are embedding this into their professional development plans.
- Program Approval Discussion: Darren Ackley discussed adding the Fire Protection Technician Associate Degree to our list of NTC degree options. This would be a 2-year Associate Degree. We currently have the Fire Medic degree, but we have encountered interest in having more of a fire-based degree rather than an EMT based degree. Committee agreed that it would be in best interest of students to offer both degrees if it's possible to do so. Jason Minks motioned to accept the new Fire Protection Technician Associate degree program and Bill Schultz gave 2nd motion for approval. Motion carried.
- Program Updates: Dan Conrad, Fire Coordinator, discussed Enrollment Report & Program Information, and Program recruitment/events. We are seeing good enrollment in the Fire medic program classes and the CE classes. We are meeting needs of local fire departments. NTC is also participating in a college-wide zoom Open House at the end of October. We are trying to reach students who can't come on campus right now due to COVID. Angela White, WTCS Fire Service Education Director, also suggested that we revisit the idea of running a Fire Academy where students can finish basic fire classes in a shorter (more compact) amount of time.
- Facilities/Equipment: Dan Conrad discussed Capital Equipment and Recent Purchases. We were able to purchase a new 2019 Pierce Model Fire Engine before the start of COVID. It has been extremely beneficial to the fire program. We have also purchased items such as a digital fire hose system (with weighted hose and a laser), a metal Bed fire prop, and additional turnout gear and air packs. Dan also discussed how the CPAT

facility is running very successfully. We are doing CPAT testing every other Friday and the facility is also being utilized by many different classes.

- Other Items: Dan Conrad and other members discussed ways to add new members to our fire advisory committee and decision was made for everyone to keep spreading the word to help recruit new members. Dan also led discussion on changing the student fees for Acquired Structure Burns and Flashovers (Advanced Fire Behavior classes). Committee members suggested that we could look into raising/adjusting the student fees. Additional items: Dan went over a new online form method for fire departments to request classes- this method would help ensure we didn't lose track of any class requests. We hope to have it ready by 2021. Dan also reviewed all the classes that NTC is offering for spring 2021. Brad Gast mentioned a new online registration procedure that is coming in January 2021 where there will be the ability to enroll a group of people at once and pay for it with a credit card right away. Darren Ackley reviewed a name change of NTC's Soft Skills to Success Skills and asked for committee feedback via a survey link. Darren also mentioned a Science & Engineering event called Mind Trekkers that will hopefully take place in April and reminded committee members that fire departments could show-case things or volunteer. Darren also officially announced that Dan Conrad is the new Fire Coordinator.
- Next meeting is set for April 15, 2021 at 5:30pm at Merrill. We are planning for an In-person meeting, but will change it to a zoom meeting if necessary.



Medical Assistant Advisory Committee

Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

Date: 10/20/2020

Time: 12:00pm – 1:30pm

Location: Zoom

Attendees

Industry Members:

- Carrie Arrowood, Operations Assistant Manager, Marshfield Clinic
- Gina Backus, Operations Manager, Marshfield Clinic (Mosinee and Wittenberg Centers)
- Mason Heldt, Student Placement Coordinator, Aspirus Wausau Hospital
- Heidi Kramer, Director of Talent Acquisition and Workforce Planning, Marshfield Clinic
- Michael-Leah Reich, Human Resources Business Partner, Aspirus
- Krissy Rodewald, Director of Human Resources, G.I. Associates
- Nicole Trempe, Clinic Manager, Quad Medical
- Melanie Zollpriester, Recruiter, Marshfield Clinic

NTC Team:

- Janet Baumann, Associate Dean of Health
- Jenny Stieber, MA Faculty and Program Director
- Stephanie Fandrey, MA Instructional Assistant and NTC Graduate
- Becky Leopold, Administrative Assistant in Health
- Emily Steinbach, Learning Coordinator in Health
- Brad Gast, Dean of Workforce Training and Professional Development
- Katie Metko, Apprenticeship Manager
- Mary Thao, College Advising Specialist
- Michael Kozlowski, Instructional Designer

Other:

- Tammy Kirsch, Community Member, Sales Director with Mary Kay
- Juanmanuel Rocha, MA Student

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

- The consensus of the members in attendance indicate that facilities are using their Medical Assistant (MA) staff in any capacity that they can right now with our community dealing with the COVID pandemic and flu season.
- The MA apprenticeship program is set to launch in Spring 2021 with NTC partnering with Marshfield Clinic and Surgical Associates.
- Aspirus MA's are calling on results or providing customer service in a screening capacity and are trying to use their current staff in any way they can.
- Quad Medical, shared that they have been using their MA's wherever they can with COVID swabbing, rooming patients, reception duties etc.
- NTC's Instructional Designer has created an EMR through Canvas (NTC's learning program) for our students to use to simulate "rooming" a patient.

Program Modifications Discussion

- Changing the Pharmacology course number from 10-501-308 to 31-501-308, the number of credits will not change nor will the name of the class. This change was made due to student feedback to make the ease of transferring credits from another technical college. The pharmacology course was changed from a 10 level, 2 credit, 36 hour course to a 31 level, 2 credit, 72 hour course. This change gives the students much more time to study and practice their math skills and terminology as they are about to embark in their practicum rotation.
 - The advisory committee did not oppose or approve of the change.
- College 101 course to be added. This is a 1 credit course that examines proven strategies designed to help learners achieve greater personal academic and professional success. This class will be required of students beginning in spring 2021.
 - The advisory committee did not oppose or approve of the change.



IT Advisory Committee

Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

Date: 10/21/2020

Time: 4:00 p.m. – 6:00 p.m.

Location: Zoom

Attendees

Industry Members:

- Julie Henrichs – City-County IT Commission
- Brian Housley – Martech Systems
- Elgin Hushbeck - CGI
- Denise Burkhart – CoVantage Credit Union
- Mark Burger – Wipfli
- Matt Hall – Greenheck
- Emmett McBride – DC Everest Area School District
- Josh Calmes – Church Mutual Insurance
- Joe Thimm – The Dirks Group

NTC Team:

- Brandy Breuckman – Dean-School of Business, Community Services & Virtual College
- Brad Gast – Dean-Workforce Training & Professional Development
- Dominic Gruetzmacher – IT Faculty
- Ray Gruetzmacher – IT Faculty
- Ken Hallas – IT Faculty
- Clay Hess – IT Faculty
- Gregg Husband – IT Faculty
- Josh Kretschmar – IT Faculty
- Ruth Muschinske – IT Faculty
- Katie Oelig – Student Success Advisor
- Kimberly Reed – IT Faculty
- Zach Thunder – IT Faculty

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

- **Industry Trends**
 - Industry members indicated the majority of employees are working remotely at their organizations. Many are taking this opportunity to upgrade their software, systems, and security.
- **Data Degree Status**
 - We received approval for an IT-Data Specialist Associate Degree through the WTCS and we are potentially hiring a faculty member in the next couple months to help us develop the data specific program. It will be marketed as a Data Analytics Associate Degree. We really want them to have that data focus within industry and would also like students to have the option to transfer to a four year college. The program will launch in fall 2021.
- **Status of Reorganizing under 1-credit model**
 - The move from 3-credit to 1-credit courses occurred mainly in our IT-Software Developer, IT-Web Designer, and IT-Mobile Application Developer programs but also bled into some other programs. We are finding students who would have previously failed a 3-credit course passing one or two 1-credit courses in a semester. Students are completing 25% more credits in a year than they used to, especially in our IT-Software Developer program. One of the things that we see in the first semester is a wide range of aptitudes. Based on abilities a 3-credit programming course is a challenge for many students. Previously the average successful completion rate was under 60% and the rate increases to the low to mid-70% range. There are 1-credit courses in the later semesters of the programs and we have had students from industry take some 1-credit courses to update their skills.

Program Modifications discussion

- **Program Modifications**
 - **Mobile Degree Status**
 - We have seen very low enrollment in our IT-Mobile Application Developer program. It is very similar to our IT-Software Developer program and there are only a few courses specific to IT-Mobile Application Developer. We are considering suspending the IT-Mobile Application Developer program while making sure to keep important parts that are only covered in that program and fold them into the IT- Software Developer program. The key areas we want to preserve are Mobile Programming and ASP .NET Web Development course content. There are many pieces of ASP .NET that already exist in another course for the IT-Software Developer degree. Someone doesn't need to go through the IT-Mobile Application Developer degree to learn how to develop a mobile app, they can still learn those skills through the IT-Software Developer program. Our philosophy for many years has been that an IT-Software Developer graduate

would have the foundation and skills to be able to develop across web, desktop, or mobile.

Mobile Programming, Mobile Web Development, and ASP .NET are courses specific to IT-Mobile Application Developer. Much of the ASP.NET course content is in Software Architecture so we wouldn't lose that. We will need to work on moving the content from Mobile Programming and Mobile Web Development to preserve that content. We talked about absorbing some of Mobile Web Development into Client-Side Web Development 1 and 2. The Programming Concepts course was rewritten and teaches JavaScript at a much deeper level which allows us to include topics in line with mobile web like PWAs and APIs. We would like to further discuss options and obtain feedback for adding content to the IT-Software Developer program with any industry members interested. Please contact Tracy Bliese at blieset@ntc.edu if you are interested in further involvement with this discussion.

Brian inquired about possible reasons enrollment is down in IT-Mobile Application Developer. Matt explained the program has always had lower numbers. He teaches the Xamarin course and the most students he had in a class is four, but most of the time there are two students. The students tend to be in the IT-Software Developer program anyway so it makes sense to consolidate these programs. Clay added that mobile used to be separate but has morphed into part of the development process over the past several years due the way people are accessing sites and applications. In Elgin's experience it can be more challenging to move someone in a niche program around to new projects. A software developer, however, is generally very versatile and he can expect them to learn what they need to learn and do just about anything.

- **Suspend program - 10-152-8 IT-Mobile Application Developer Associate Degree**
 - The advisory committee supports the suspension of this program.
- **Suspend Program - 31-152-1 IT-Mobile Programmer Technical Diploma**
 - The advisory committee supports the suspension of this program.
- **10-150-2 IT-Network Specialist Associate Degree**
 - Program description - changes with acronyms and verbiage.
 - 10-150-186 CISCO 2 - Network Communications 2 (3 credits) – Change to course description to upgrade to version 7, we like to align with the Cisco Networking Academy. NAT and ACL are moving to CISCO 3 they are adding more security concepts, layer 2 and LAN security, to CISCO 2. More wireless and wireless security are also being added to CISCO 2. The stronger focus on security is the reason for making these changes.
 - The advisory committee supports this change.

- 10-150-187 CISCO 3 - Network Communications 3 (3 credits) – Change to course description to upgrade to version 7, we like to align with the Cisco Networking Academy. NAT and ACL are moving to CISCO 3 they are adding some wireless, wireless LAN controllers, some wireless security, and VPN IP security to CISCO 3. The stronger focus on security is the reason for making these changes.
 - The advisory committee supports this change.
- 10-150-124 Network Security (3 credits) – Change Cisco 3-Network Security to a prerequisite rather than a co-requisite so students have the information and are prepared to take the course.
 - The advisory committee supports this change.
- Remove 10-150-182 Network Troubleshooting (3 credits) – Replace with Network Capstone.
 - The advisory committee supports this change.
- Add 10-150-XXX Network Capstone (3 credits) – Add Capstone course to incorporated unified communications, more enterprise level virtual servers, utilize routers and switches, different network protocol, storage area network domain controllers, and system center configuration manager. It end up being an enterprise level network infrastructure with a multitude of servers, workstations and network devices. It's an opportunity for students to utilize pieces from all of their courses. The course will also cover troubleshooting methodologies and project management. Brandy stated we have successful capstone courses in some other programs and the course has been really useful for students to bring everything they learned together and apply it. Mark is interested in having a more in depth discussion about Network Capstone with Gregg outside of this meeting.
 - The advisory committee supports this change.
- **30-150-4 IT-Network Technician Technical Diploma**
 - 10-150-186 CISCO 2 - Network Communications 2 (3 credits) – Change to course description to upgrade to version 7, we like to align with the Cisco Networking Academy. NAT and ACL are moving to CISCO 3 they are adding more security concepts, layer 2 and LAN security, to CISCO 2. More wireless and wireless security are also being added to CISCO 2. The stronger focus on security is the reason for making these changes.
 - The advisory committee supports this change.
- **10-151-2 IT-Cybersecurity Specialist Associate Degree**
 - Curriculum was developed for 10-151-106 Firewall (1 credit) and course description was added.
 - The advisory committee supports this change.
 - Curriculum was developed for 10-151-107 Cryptography (1 credit) and course description was added.
 - The advisory committee supports this change.

- 10-154-104 Foundations of Technical Support (3 credits) – Change course title from Introduction to Computer Support because the state is renaming Computer Support Specialist so we want the course name to align with that. The new 10-154-XXX Introductions to IT Support course was also added as a prerequisite.
 - The advisory committee supports this change.
 - 10-154-111 Service Skills (3 credits) – Update the prerequisite to 10-154-104 Foundations of Technical Support due to the title change for that course.
 - The advisory committee supports this change.
 - 10-152-531 Data Concepts A (1 credit) – Update the prerequisite to 10-154-104 Foundations of Technical Support due to the title change for that course.
 - The advisory committee supports this change.
 - Remove 10-152-533 Data Concepts C (1 credit) – The course contained competencies and content not necessary for an entry-level technical support specialist.
 - The advisory committee supports this change.
 - **30-154-1 IT-Help Desk Technical Diploma**
 - Add 10-154-XXX Introduction to IT Technical Support (1 credit) – We have a range of student abilities so this course ensures students are prepared for the program and that it’s the right fit for them.
 - The advisory committee supports this change.
 - 10-154-104 Foundations of Technical Support (3 credits) – Change course title from Introduction to Computer Support because the state is renaming Computer Support Specialist so we want the course name to align with that. The new 10-154-XXX Introductions to IT Support course was also added as a prerequisite.
 - The advisory committee supports this change.
 - 10-154-111 Service Skills (3 credits) – Update the prerequisite to 10-154-104 Foundations of Technical Support due to the title change for that course.
 - The advisory committee supports this change.
 - 10-154-151 Troubleshooting (3 credits) – Update the prerequisite to 10-154-104 Foundations of Technical Support due to the title change for that course.
 - The advisory committee supports this change.
 - **31-154-6 IT-Computer Support Technician Technical Diploma**
 - Add 10-154-XXX Introduction to IT Technical Support (1 credit) – We have a range of student abilities so this course ensures students are prepared for the program and that it’s the right fit for them.
 - The advisory committee supports this change.
 - 10-154-104 Foundations of Technical Support (3 credits) – Change course title from Introduction to Computer Support because the state is renaming Computer Support Specialist so we want the course name to align with that. The

new 10-154-XXX Introductions to IT Support course was also added as a prerequisite.

- The advisory committee supports this change.
- 10-154-111 Service Skills (3 credits) – Update the prerequisite to 10-154-104 Foundations of Technical Support due to the title change for that course.
 - The advisory committee supports this change.
- **99-154-8 IT-A+ Exam Preparation**
 - Remove 10-154-104 Introduction to Computer Support (3 credits) – We removed the course because they were getting a lot of extraneous material that wasn't necessary to master the A+ prep content. Cengage does an excellent job of covering the A+ content areas in a manner we hadn't done previously. So by moving to Cengage we were able to free up these credits. Students can still ladder into our programs after completing the certificate.
 - Advisory Committee supports this change.
 - Remove 10-154-151 Troubleshooting (3 credits) – We removed the course because they were getting a lot of extraneous material that wasn't necessary to master the A+ prep content. Cengage does an excellent job of covering the A+ content areas in a manner we hadn't done previously. So by moving to Cengage we were able to free up these credits. Students can still ladder into our programs after completing the certificate.
 - Advisory Committee supports this change.



IT Advisory Committee

Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

Date: 10/21/2020

Time: 4:00 p.m. – 6:00 p.m.

Location: Zoom

Attendees

Industry Members:

- Julie Henrichs – City-County IT Commission
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- Mark Burger – Wipfli
- Matt Hall – Greenheck
- Emmett McBride – DC Everest Area School District
- Josh Calmes – Church Mutual Insurance
- Joe Thimm – The Dirks Group

NTC Team:

- Brandy Breuckman – Dean-School of Business, Community Services & Virtual College
- Brad Gast – Dean-Workforce Training & Professional Development
- Dominic Gruetzmacher – IT Faculty
- Ray Gruetzmacher – IT Faculty
- Ken Hallas – IT Faculty
- Clay Hess – IT Faculty
- Gregg Husband – IT Faculty
- Josh Kretzschmar – IT Faculty
- Ruth Muschinske – IT Faculty
- Katie Oelig – Student Success Advisor
- Kimberly Reed – IT Faculty
- Zach Thunder – IT Faculty

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

- **Industry Trends**
 - Industry members indicated the majority of employees are working remotely at their organizations. Many are taking this opportunity to upgrade their software, systems, and security.
- **Data Degree Status**
 - We received approval for an IT-Data Specialist Associate Degree through the WTCS and we are potentially hiring a faculty member in the next couple months to help us develop the data specific program. It will be marketed as a Data Analytics Associate Degree. We really want them to have that data focus within industry and would also like students to have the option to transfer to a four year college. The program will launch in fall 2021.
- **Status of Reorganizing under 1-credit model**
 - The move from 3-credit to 1-credit courses occurred mainly in our IT-Software Developer, IT-Web Designer, and IT-Mobile Application Developer programs but also bled into some other programs. We are finding students who would have previously failed a 3-credit course passing one or two 1-credit courses in a semester. Students are completing 25% more credits in a year than they used to, especially in our IT-Software Developer program. One of the things that we see in the first semester is a wide range of aptitudes. Based on abilities a 3-credit programming course is a challenge for many students. Previously the average successful completion rate was under 60% and the rate increases to the low to mid-70% range. There are 1-credit courses in the later semesters of the programs and we have had students from industry take some 1-credit courses to update their skills.

Program Modifications discussion

- **Program Modifications**
 - **Suspend program - 10-152-8 IT-Mobile Application Developer Associate Degree**
 - The advisory committee supports the suspension of this program.
 - **Suspend Program - 31-152-1 IT-Mobile Programmer Technical Diploma**
 - The advisory committee supports the suspension of this program.
 - **10-150-2 IT-Network Specialist Associate Degree**
 - Program description - changes with acronyms and verbiage.
 - 10-150-186 CISCO 2 - Network Communications 2 (3 credits) – Change to course description to upgrade to version 7, we like to align with the Cisco Networking Academy. NAT and ACL are moving to CISCO 3 they are adding more security concepts, layer 2 and LAN security, to CISCO 2. More wireless and wireless

security are also being added to CISCO 2. The stronger focus on security is the reason for making these changes.

- The advisory committee supports this change.
 - 10-150-187 CISCO 3 - Network Communications 3 (3 credits) – Change to course description to upgrade to version 7, we like to align with the Cisco Networking Academy. NAT and ACL are moving to CISCO 3 they are adding some wireless, wireless LAN controllers, some wireless security, and VPN IP security to CISCO 3. The stronger focus on security is the reason for making these changes.
 - The advisory committee supports this change.
 - 10-150-124 Network Security (3 credits) – Change Cisco 3-Network Security to a prerequisite rather than a co-requisite so students have the information and are prepared to take the course.
 - The advisory committee supports this change.
 - Remove 10-150-182 Network Troubleshooting (3 credits) – Replace with Network Capstone.
 - The advisory committee supports this change.
 - Add 10-150-XXX Network Capstone (3 credits) – Add Capstone course to incorporated unified communications, more enterprise level virtual servers, utilize routers and switches, different network protocol, storage area network domain controllers, and system center configuration manager. It end up being an enterprise level network infrastructure with a multitude of servers, workstations and network devices. It’s an opportunity for students to utilize pieces from all of their courses. The course will also cover troubleshooting methodologies and project management. Brandy stated we have successful capstone courses in some other programs and the course has been really useful for students to bring everything they learned together and apply it. Mark is interested in having a more in depth discussion about Network Capstone with Gregg outside of this meeting.
 - The advisory committee supports this change.
- **30-150-4 IT-Network Technician Technical Diploma**
- 10-150-186 CISCO 2 - Network Communications 2 (3 credits) – Change to course description to upgrade to version 7, we like to align with the Cisco Networking Academy. NAT and ACL are moving to CISCO 3 they are adding more security concepts, layer 2 and LAN security, to CISCO 2. More wireless and wireless security are also being added to CISCO 2. The stronger focus on security is the reason for making these changes.
 - The advisory committee supports this change.
- **10-151-2 IT-Cybersecurity Specialist Associate Degree**
- Curriculum was developed for 10-151-106 Firewall (1 credit) and course description was added.
 - The advisory committee supports this change.

- Curriculum was developed for 10-151-107 Cryptography (1 credit) and course description was added.
 - The advisory committee supports this change.
 - Curriculum was developed for 10-151-116 VPN (1 credit) and course description was added.
 - The advisory committee supports this change.
- **10-152-1 IT-Software Developer Associate Degree**
 - 10-152-512 Advanced.NET Programming C (1 credit) – change 10-152-392 Software Architecture from a prerequisite to a Pre/Co-requisite. This change is due to moving the content of IT-Mobile Application Developer to the IT-Software Developer Associate Degree. Matt mentioned this is part of the benefit to the 1-credit courses because it's just one credit (part C) that has the Software Architecture dependency while the other two credits (parts A and B) do not.
 - The advisory committee supports this change.
 - Remove 10-152-337 Data Analytics (3 credit) – This course was an alternate to Open-Source Web Development. This change will make room for mobile content and provide some flexibility while keeping what is most important for developers.
 - The advisory committee supports this change.
- **10-152-6 IT-Web Designer Associate Degree**
 - 10-152-391 Collaborative Application Development (3 credits) – Change the prerequisites, from 10-152-501 Programming Concepts A, to 10-152-503 Programming Concepts C and 10-152-552 Web Design 1 B. This change was made to allow students flexibility and after looking at what they really need to know these courses better fit as prerequisites.
 - The advisory committee supports this change.
 - 10-152-503 Client-Side Web Development 1 A (1 credit) – Change one of the prerequisites from 10-152-552 Web Design 1 B to 10-152-553 Web Design 1 C, keeping 10-152-503 Programming Concepts C as the other prerequisite. In order for us to go to a deeper level with some of the Client-Side JavaScript enterprise level pieces we need student to have the information from these courses.
 - The advisory committee supports this change.
- **30-152-8 IT-Web Design Specialist Technical Diploma**
 - 10-152-503 Client-Side Web Development 1 A (1 credit) – Change one of the prerequisites from 10-152-552 Web Design 1 B to 10-152-553 Web Design 1 C, keeping 10-152-503 Programming Concepts C as the other prerequisite. In order for us to go to a deeper level with some of the Client-Side JavaScript enterprise level pieces we need student to have the information from these courses.
 - The advisory committee supports this change.
- **10-154-3 IT-Computer Support Specialist Associate Degree**

- Add 10-154-XXX Introduction to IT Technical Support (1 credit) – We have a range of student abilities so this course ensures students are prepared for the program and that it’s the right fit for them.
 - The advisory committee supports this change.
 - 10-154-104 Foundations of Technical Support (3 credits) – Change course title from Introduction to Computer Support because the state is renaming Computer Support Specialist so we want the course name to align with that. The new 10-154-XXX Introductions to IT Support course was also added as a prerequisite.
 - The advisory committee supports this change.
 - 10-154-111 Service Skills (3 credits) – Update the prerequisite to 10-154-104 Foundations of Technical Support due to the title change for that course.
 - The advisory committee supports this change.
 - 10-152-531 Data Concepts A (1 credit) – Update the prerequisite to 10-154-104 Foundations of Technical Support due to the title change for that course.
 - The advisory committee supports this change.
 - Remove 10-152-533 Data Concepts C (1 credit) – The course contained competencies and content not necessary for an entry-level technical support specialist.
 - The advisory committee supports this change.
- **30-154-1 IT-Help Desk Technical Diploma**
 - Add 10-154-XXX Introduction to IT Technical Support (1 credit) – We have a range of student abilities so this course ensures students are prepared for the program and that it’s the right fit for them.
 - The advisory committee supports this change.
 - 10-154-104 Foundations of Technical Support (3 credits) – Change course title from Introduction to Computer Support because the state is renaming Computer Support Specialist so we want the course name to align with that. The new 10-154-XXX Introductions to IT Support course was also added as a prerequisite.
 - The advisory committee supports this change.
 - 10-154-111 Service Skills (3 credits) – Update the prerequisite to 10-154-104 Foundations of Technical Support due to the title change for that course.
 - The advisory committee supports this change.
 - 10-154-151 Troubleshooting (3 credits) – Update the prerequisite to 10-154-104 Foundations of Technical Support due to the title change for that course.
 - The advisory committee supports this change.
- **31-154-6 IT-Computer Support Technician Technical Diploma**
 - Add 10-154-XXX Introduction to IT Technical Support (1 credit) – We have a range of student abilities so this course ensures students are prepared for the program and that it’s the right fit for them.
 - The advisory committee supports this change.

- 10-154-104 Foundations of Technical Support (3 credits) – Change course title from Introduction to Computer Support because the state is renaming Computer Support Specialist so we want the course name to align with that. The new 10-154-XXX Introductions to IT Support course was also added as a prerequisite.
 - The advisory committee supports this change.
- 10-154-111 Service Skills (3 credits) – Update the prerequisite to 10-154-104 Foundations of Technical Support due to the title change for that course.
 - The advisory committee supports this change.
- **99-154-8 IT-A+ Exam Preparation**
 - Remove 10-154-104 Introduction to Computer Support (3 credits) – We removed the course because they were getting a lot of extraneous material that wasn't necessary to master the A+ prep content. Cengage does an excellent job of covering the A+ content areas in a manner we hadn't done previously. So by moving to Cengage we were able to free up these credits. Students can still ladder into our programs after completing the certificate.
 - Advisory Committee supports this change.
 - Remove 10-154-151 Troubleshooting (3 credits) – We removed the course because they were getting a lot of extraneous material that wasn't necessary to master the A+ prep content. Cengage does an excellent job of covering the A+ content areas in a manner we hadn't done previously. So by moving to Cengage we were able to free up these credits. Students can still ladder into our programs after completing the certificate.
 - Advisory Committee supports this change.



EMS Advisory Committee

Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

Date: 10/22/2020

Time: 5:30 p.m.

Location: Zoom

Attendees

Industry Members:

- Jason Foth, Chairperson, Spencer Fire Chair
- Scott Krause, Battalion Chief, Merrill Fire Department
- Jon Leiskau, Battalion Chief, Merrill Fire Department
- Linda Vollmar, CCEMT-P, City of Antigo Fire Department
- Mason Heldt, Student Placement Coordinator, Aspirus Wausau Hospital,
- Jim Schmidt, Colby Fire and EMS
- Jeff Freese, Education Outreach Coordinator, Aspirus MedEvac
- Eileen Kronberger, Service Director, Central Price County

NTC Team:

- Darren Ackley, Vice President for Learning
- Paul Strehlow, Learning Coordinator, School of Public Safety
- John Connor, Paramedic Program Director
- Will Isham, EMS Program Director and EMS Faculty
- Jackie Wagner, EMS Faculty
- Paul Scheffler, EMS Faculty
- Roxie Hoffman, Administrative Assistant
- Susie Borchardt, AHA Training Center Coordinator

Other:

- Don Kimlicka, Regional Coordinator for Regions 1 and 2, Wisconsin DHS EMS Section
- Dr. Daniel Judd, Medical Director for Paramedic Program

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

- NTC Updates: Darren Ackley, Vice President for Learning presented college updates regarding leadership in the School of Public Safety, NTC's Wildly Important Goals, Spring 2020 Course Completion, Fall 2020 Course Availability, New Programs, and State Budget.
- Workforce Training/Professional Development (WT/PD): Susie Borchardt, AHA Specialist, reported that the AHA program was moved from Public Safety to WT/PD. Effective November 1, the Wausau AHA classes will be held in the CBI building. Effective October 21, 2020, American Heart Association updated materials became available; it will be mandatory to use the new materials starting February 1, 2021. Instructors need to complete a free online update class for each discipline through AHA by the end of January.
- Legislative Updates: Don Kimlicka, Regional Coordinator for Regions 1 and 2, Wisconsin DHS EMS Section, reported the following:
 - Many services are making policy changes because of COVID. The changes do not need to be approved by the state office unless they change the operational plan.
 - Changes are being made on e-Licensing and WARDS to make everything as electronic and fluid as possible.
 - EMR and Paramedic are the two flex staffing options. EMR needs to be approved by the state; Paramedic does not but the plan and protocols should be submitted for acknowledgement.
 - Refresher hours have changed for the upcoming 3-year renewal period.
 - Curriculum is being reviewed by the state EMS advisory board and WTCS and could result in increases in hours for the classes to include advanced skills and align requirements with national standards.
- Refreshers – Will Isham said the refreshers coming up will meet the 3-year requirement regarding number of hours. We are offering refreshers online at all levels each term. The refreshers follow the standards for NREMT renewal along with Wisconsin renewal.
- EMR/EMT Part 1 and EMT Part 2 – We are currently offering two classes in Wausau. Students can take Part 1 and become EMR certified; the challenge is not to overwhelm them with material in Part 1. We can offer separate EMR classes also if there are enough students to run the class. We are using state certification of EMR as credit for prior learning for Part 2. Jackie Wagner commented that she has one student in Part 1

who will be seeking EMR certification. One person who already had EMR certification will be starting Part 2 next week. It will be interesting to see how they do.

- Testing for National Registry: NTC is going to do scenario testing for EMT National Registry started in December. Previously we did six skills stations. The emphasis is to take people from skills-based to more critical thinking and understanding the care a patient needs.
- COVID Challenges: Because of COVID, students are doing clinical hours in class and patient contacts through simulation. Protocols are in place for students, and we have met a log of challenges to meet the needs of students. The EMT students who completed class in May had to wait until August to do the national registry skills test, but we offered them some practice days prior to the test. Lots of material was put online. Some paramedic students are doing hours in the field, and we are providing PPE for them.
- Upcoming Changes: In the paramedic classes, most of the didactic is put in an online format or done by Zoom meeting or projects. WTCS is pushing for more online materials. This was a push before COVID. We are going to try offering paramedic with all the didactic online and then flexible lab time. If it works well, we plan to do this with EMT and AEMT. This will be a more flexible format and hopefully will attract more students.
- Facilities/Equipment: Paul Scheffler reported that we purchased CPR/airway head manikins. They have a trauma face and can be used for advanced airway purposes. They will work well for all the classes. We also purchased some Slishman traction splints because a lot of services are going away from the other traction items.
- Merging Committees: In looking at the membership rosters for both EMS and Paramedic Advisory committees, 80% of the people or more are on both committees. John said the accreditation body had no problem with joining the committees. Jim Schmidt made a motion to merge the two committees. Jon Leiskau seconded. Motion carried. The next meeting will be April 22 at 5:30 p.m. via Zoom.

Manufacturing Engineering Technology and Safety Engineering Technology Advisory Committee

Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

Date: 10/22/2020

Time: 3:00 p.m. – 5:00 p.m.

Location: Zoom

Meeting Attendees

Industry Members:

- Jenna Drengler – Greenheck;
- Terri Erickson – Crystal Finishing
- Michale Heiring – Siemens;
- Ashley Placek – Crystal Finishing;
- Mike Schroedel – Crystal Finishing;
- Paul Swamborg – Ryan Manufacturing;
- Kevin Woolsey – Crystal Finishing

NTC Team:

- Iain Cameron – Dean, School of Engineering and Advanced Manufacturing (ScEAM)
- Tim Fetting – Associate Dean, ScEAM
- Joe Proulx – Faculty, ScEAM
- Susan Clark – Administrative Assistant, ScEAM

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

- 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. Kevin Woosley added that Critical Thinking must be stressed and he would like provide input on this topic.
- 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

- ***General Program Information, Overview, and Updates***

We are looking at incorporating Industry 4.0 and Smart Manufacturing in our program areas over the next few years. We are working toward a modular approach for programs, continuing the online flexibility but adding more options for hands-on learning. We are focusing on transferability with 4-Year institutions. We have exploring an agreement with UW-Stout transferring our credits into a Bachelor of Science degree in Operational Management for the fall of 2021. Renewability and sustainability will also be an important part of ScEAM's strategic focus in the future. With all of this in mind, we are forming a focus group for the purpose of integrating Industry 4.0 into the programs for the upcoming years. If any of the committee members would be interested in participating in this focus group, please contact Iain.

Enrollment Information shared:

- 60 students enrolled in MET-SET programs for Fall 2020
- 31 students enrolled in Manufacturing Engineering
- 11 students enrolled in Safety Engineering
- 13 students enrolled in other MET SET related programs
- 5 students enrolled in MET SET courses – non-related programs

- ***Industry Trends:***

- Kevin Woolsey, Crystal Finishing, shared that they have been busy. They have called back laid off workers and hired new employees to keep up with the demand. Crystal is diversified enough to see an increase in business from a number of different customers. They are still seeing a demand for welders and machine operators. The challenge has been finding and retaining these skilled workers. Currently Crystal has a couple of openings in the Quality area they are struggling to fill. Looking to the future, there seems to be interest in drone technology for military applications and also in automating jobs within the industry.
- Mike Schroedel, Crystal Finishing, mentioned that technology is increasing exponentially. The paint area at Crystal is changing and moving towards automation. The future need will be for employees who can read that code, write logic and program the PLC, in addition to understanding the paint process. In five to ten years, technology will continue to increase. Currently, the coating area has over 60 openings.

- Jenna Dregler, Greenheck, stated that their business is going strong and orders are very good. They have not laid off workers so far throughout the pandemic. They are not hiring employees at their Wausau campus but are hiring at their North Carolina and Oklahoma campuses. Covid related orders have actually increased due to the products that have been in demand during this time. They have seen an increase in their warehousing and data center orders. Looking to the next five years, there will be an emphasis on Industry 4.0 due to the expected shortage of skilled workers. Greenheck will have to introduce automation to keep capacity level. The challenge for the future is how to capture the knowledge that an aging workforce carries with them as they leave industry. Jeanna agrees that attracting and retaining skilled workers is a challenge.
- Mike Heiring, Siemens Energy, said it has been a challenging year for Siemens. Orders began increasing in January. Mike applauded Larry Krueger of the fabrication shop, as having done an outstanding job with the workflow and the outsourcing of welding to Marshfield and Merrill shops. Siemens is a German owned, multi-national, company that just went public and is now being traded on the Frankfurt Exchange. This has been an interesting time with the implementation of using contract welders instead of hiring employees due to the peaks and valleys of orders. Siemens are seeing an increase in orders of process skids for PLC's and automation as well as increased demand in the quality assurance and quality control areas. Engineering has reduced their number of employees by outsourcing work to India.
- Paul Swanborg, Ryan Manufacturing, stated that they never shut down due to Covid. There was some softening in the orders and quite a bit of expediting orders at the last minute. Moving forward it is hard to tell how business will progress thought the rest of the year. If the government puts out an infrastructure program, that would be helpful. We are seeing a pretty steady stream of orders and hope business will go back to the level it was before Covid.
- Brad Gast, Workforce Training and Professional Development is seeing all over a “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. The market is Bullish here in our area. 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. We will manufacture small items giving students the opportunity to design and manufacture a product, and to assess and improve the manufacturing line creating

these products. There will be experimentation by students on a variety of items to capture data for supply chain analysis by students. This addition to the school will be around a 1.7 million dollar investment. 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.

- **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 there are training dollars available through November for workers. The majority of the dollars are earmarked for technical skills and welding but other opportunities are available. Committee members were asked to reach out to Brad, Iain or Tim for more information. The State of Wisconsin 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. Applications are due the first week of December. Brad also reported that the State of Wisconsin received a large grant award for Apprenticeship and this money will supplement on the job training for apprentices. If you have any questions or your company may be interested in taking advantage of this opportunity, contact Brad Gast or Katie Metko.

Program and Curriculum Modification Discussion

Joe Proulx shared the program curriculum for Manufacturing Engineering and Safety Engineering showing the similarities between the two programs and where these changes would be integrated.

Two proposed program changes were shared with the committee related to Manufacturing Engineering Technology.

- **10-623- MANUFACTURING ENGINEERING TECHNOLOGY**
 - Replace 10-623-178, Production Planning and Control, 2 credits, with Operations Management. This course examines the practices and procedures that businesses utilize to manage their systems to ensure the highest level value to their customers. Operations Management focuses on the managing of materials, processes, and labor to ensure efficiency and productivity in adding value and creating profit. This course will explore the concepts of value, performance metrics, competitive advantage, benefits of technology, forecasting, capacity, utilization of resources, and logistics.

- The advisory committee supports this change.
- Remove 10-623-190, Work Measurement, 2 credits, from the program. The content in this course is now mostly taught as part of other course curriculum, and using more modern methods. The content not already covered will be part of the ‘*Operations Management*’ course.
- The advisory committee supports this change.

No other program changes were shared at this time.

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. Kevin Woolsey agreed that advanced intelligence gathering would be interesting and that a more active role as chair would be a welcome change.

NTC Contact Details –

Iain Cameron

Dean, School of Engineering and Advanced Manufacturing
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Joe Proulx

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Susan Clark

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Paramedic Advisory Committee

Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

Date: 10/22/2020

Time: 4:00 p.m.

Location: Zoom

Attendees

Industry Members:

- Scott Krause, Chairperson, Battalion Chief, Merrill Fire Department
- Charlie Kotke, Ascension Spirit
- Jeff Freese, Education and Outreach Coordinator, Aspirus MedEvac
- Mason Heldt, Student Coordinator, Aspirus Wausau Hospital
- Jon Leiskau, Battalion Chief, Merrill Fire Department
- Linda Vollmar, CCEMT-P, City of Antigo Fire Department

NTC Team:

- Darren Ackley, Vice President for Learning
- Paul Strehlow, Learning Coordinator, School of Public Safety
- John Connor, EMS Faculty, Paramedic Program Director
- Will Isham, Paramedic Faculty and EMS Program Director
- Paul Scheffler, EMS Faculty
- Roxie Hoffman, Administrative Assistant
- Bill Schultz, College Advising Specialist
- Susie Borchardt, AHA Coordinator

Other:

- Don Kimlicka, Regional EMS Coordinator Regions 1 & 2, Wisconsin DHS EMS Section
- Dr. Daniel Judd, Medical Director

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

- NTC Updates: Darren Ackley, Vice President for Learning presented college updates regarding leadership in the School of Public Safety, NTC's Wildly Important Goals, Spring 2020 Course Completion, Fall 2020 Course Availability, New Programs, and State Budget.
- Workforce Training/Professional Development (WT/PD): Susie Borchardt, AHA Specialist, reported that the AHA program was moved from Public Safety to WT/PD. Effective November 1, the Wausau AHA classes will be held in the CBI building. Effective October 21, 2020, American Heart Association updated materials became available; it will be mandatory to use the new materials starting February 1, 2021. Instructors need to complete a free online update class for each discipline through AHA by the end of January.
- Industry Trends: Scott Krause reported Merrill Fire Department is going to RSI. He also mentioned that lots of departments are doing station shutdowns right now (no public access) because of COVID. Charlie Kotke reported that Spirt is upgrading to Hamilton T1 ventilators for invasive and noninvasive ventilation to upgrade and support COVID transports.
- State DHS Updates: Don Kimlicka, Regional EMS Coordinator Regions 1 & 2, Wisconsin DHS EMS Section, provided the following updates:
 - Policies or protocols modified because of COVID do not have to be sent to the state for approval unless there is a major medical skill change.
 - Lots of changes are being done at the state level involving e-Licensing and WARDS to try to streamline services.
 - Flexible staffing has two components. AEMT and EMT services can use EMRs as a legal crew; this needs approval through the state office. Advanced-level services need to submit their plan for flexible staffing; the state will neither approve nor disapprove but will acknowledge the plan is on file.
 - Refresher hours have been changed because the next renewal period is for three years. Will Isham commented that NTC has already updated the refresher hours for the classes starting in the spring 2021 term. These refreshers also meet the standards for national renewals.
 - The state EMS advisory board and WTCS have been in discussion about increasing the number of hours for the initial courses. They want to include advanced skills as part of the core curriculum and also align with national standards. Possible implementation is fall 2021.
- Program Updates: John Connor presented the following:
 - Endorse the Program's Minimum Expectations: John Connor presented the wording for the minimum expectation from the paramedic accrediting body: "To prepare competent entry-

- level Paramedics in the cognitive (knowledge), psychomotor (skills), and affective (behavior) learning domains with or without exit points at the Advanced Emergency Medical Technician and/or Emergency Medical Technician, and/or Emergency Medical Responder levels.” (CAAHEP Standard II.C. Minimum Expectation). This statement needs to be reviewed and endorsed yearly. Linda Vollmar moved to endorse the statement. Jon Leiskau seconded. Motion carried.
- Endorse the Program’s Required Minimum Numbers of Patient/Skill Contacts for Each of the Required Patients and Conditions (CAAHEP Standard III.C.2 Curriculum)
 - New Appendix G: Student Minimum Competency Matrix (effective July 1, 2019) – John shared the appendix, now referred to as minimum student competencies from the 2019 cohort. This lists all of the student competencies throughout the program such as minimum patient contacts, etc. All the students met the minimum competencies that were approved by this committee. Charlie Kotke moved to endorse the minimum competencies and the 2019 cohort report. Jeff Freese seconded. Motion carried.
 - Review the Program’s Annual Report and Outcomes (CAAHEP Standard IV.B. Outcomes)
 - Annual Report Data – John Connor shared the annual report from the 2018 cohort. Three specific things are looked at in the annual report: retention, job placement, and national registry pass scores. John reported that NTC met two of the three criteria; we were lacking on national registry pass rates because they look only at the first three attempts. The overall pass rate for this class would be over the required 70 percent. This was a very small cohort of five students, so one or two students not passing has a big impact on the numbers. Pass rates are posted on the school website.
 - Resources Assessment Matrix Results – For the most recent cohort, we met all the criteria. We had 100% in most categories with two categories at 96%.
 - Review Program Changes (Possible Changes)
 - Course Changes (Schedule, Organization, Staffing, Others) - Will Isham reported that we are planning to change the format of paramedic classes starting in January 2021 from doing one class at a time for shorter periods all in-person to run the first three classes concurrently over eight weeks. All the didactic content is online with a mandatory Zoom meeting each week. Students will have to come in for skills practice and check-off. Labs will be set up from noon to 8 p.m. Monday, Wednesday, and Thursday and the students will be scheduled individually for lab times according to their schedules. This format will be much more flexible so hopefully more students will be able to apply. We also may be able to set up lab times at regional campuses in the future. It’s a big change, but with COVID we have been doing something similar right now, and it’s been working.
 - Clinical and Field Affiliation Changes – John Connor reported that we do not have any clinical or field affiliation changes currently. We are not sending students into the clinical realm right now because we have permission from the accrediting body that we can do all patient contacts by simulation through July 31, 2021, because of COVID. We still have some services that are allowing students in for field so we are giving students the option if they

want to go to a service. We highly recommend that they do this, but we are not making it mandatory due to the current environment.

- Next Accreditation Process (Self-Study Report, Site Visit, Progress Report)
 - John Connor shared that our next self-study will probably be due in February 2022 with a site visit in late 2022 or early 2023.
- Facilities/Equipment: Paul Scheffler reported that we had purchased some CPR airway heads through capital equipment that will work well for the paramedic students because they have several features that can provide challenges for the students. We also purchased some new Slishman traction splints.
- Next Meeting: Darren Ackley proposed combining the Paramedic Advisory Committee with the EMS Advisory Committee since both had similar topics. John Connor said the accrediting body is okay with a merger. . Jeff Freese moved to combine the two committees and move the start time to 5:30 p.m. Linda Vollmar seconded. Motion carried. Meeting date was set for April 22 at 5:30 p.m.

Certified Nursing Assistant Advisory Committee Meeting Minutes

Date: 10/23/2020

Time: 12:00 p.m. – 1:30 p.m.

Location: Zoom

Attendees

Industry Members:

- Janene Beck-Hafner – Inclusa, Inc.
- Hollie Crusniak – North Shore Healthcare
- Scott Seeger – Aging and Disability Resource Center
- Therese Van Male – WI Department of Health Services

NTC Team:

- Ann Bauch – CNA Faculty
- Brad Gast – Dean of Workforce Training and Professional Development
- Stacy Kunz – Administrative Assistant for School of Health Sciences
- Marlene Roberts – Dean of the School of Health Sciences
- Jennifer Sperl – CNA Faculty
- Emily Steinbach – Learning Coordinator for School of Health Sciences
- Candy Weinzinger – CNA Program Director and Faculty

Other:

- Jean Burgener, Community Member, Retired Healthcare Administrator

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

- Due to concerns of travelling during the semester, Northcentral Technical College (NTC) has decided to cancel spring break and end the semester a week early. This will provide an extra week at the end of the semester for those students that have completion plans due to absences during the semester and helps funnel student and faculty travelling to the end of the semester.

- Workforce Training and Professional Development (WTPD) at NTC is offering Success Skills modules that can be completed virtually. The Success Skills modules offer a very intentional pathway into the leadership Development Technical Diploma.
- The healthcare and long-term care industry are facing many challenges, a majority caused by the COVID-19 pandemic. There have been staffing shortages of Certified Nursing Assistants (CNAs) and nurses across the industry. The committee discussed ways for NTC to best prepare students to enter this challenging work environment.
- For safety, the CNA program has had to move to a distanced and remote mode. This change can be challenging for some students. NTC has provided over 100 laptops to students and has pushed Wi-Fi into all campus parking lots to support them through this mode transition.
- The CNA program has been working under an Emergency Order from the State of Wisconsin to allow the training program to have reduced clinical hours. Clinical sites have limited student access so some clinical groups are doing lab simulation to meet this requirement. Under the emergency order, the program is now 109 hours. 88 hours are online and 21 hours are clinical.
- The CNA certification exam pass rate took a hit initially this spring, but is starting to come back up. The pass rate with 38 students testing is currently 76% (81% for skills). That state pass rate is currently 76%. The full-time faculty team is taking student feedback, employing new strategies, and constantly improving the online program to increase success.
- NTC used the term Soft Skills for basic skills students need for successful employment. NTC is proposing a change to these skills and will update the name to Success Skills. Advisory members were provided details on all changes and a survey link to provide feedback on this proposed change.
- New beds and mannequins for the CNA program have been ordered through the capital purchasing process.
- Department of Health along with FoodShare Education and Training Agencies Leading Age, and Wisconsin Health Care Association, will be relaunching the WisCaregiver Careers program in spring 2021. This allows students that are eligible for FoodShare benefits to receive CNA training and testing for free if they commit to working at a nursing home for six months. NTC is reviewing a contract to determine if we will participate as a training facility as they did in 2018 and 2019.



Early Childhood Education Advisory Committee

Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

Date: 10/23/2020

Time: 9:00 a.m. – 11:00 a.m.

Location: Zoom

Attendees

Industry Members:

Terese Baier – D. C. Everest School District
Elizabeth Channel – Wausau Area Montessori Charter School
Stephanie Daniels – Woodson YMCA
Nicole Guthrie – Marathon County Head Start
Micki Krueger – Childcaring, Inc.

NTC Team:

Sara Bartelt – Associate Dean, School of Business, Community Services & Virtual College
Amy Denissen – Student Success Advisor
Brad Gast – Workforce Training & Development
Vicki LaPorte – Administrative Assistant (Meeting Recorder)
Rachael Loucks – Faculty
Pa Houa Lee – Faculty

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

- The Early Childhood Education program is fully online through Virtual College. This provides flexibility for online students to join throughout most of the semester. Student enrollments are in good standing.
- Industry trends included a shortage of student teachers, qualified paraprofessional and early childcare teacher applicants. There is an increase in waiting list numbers for childcare as group sizes have lower limits.



- All facilities have needed to be more creative to follow mandates, social distancing, cleaning and safety protocols.

Program Modifications discussion

A review of program changes that occurred in spring 2020 were reviewed again.



Criminal Justice Advisory Committee

Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

Date: 10/26/20

Time: 2:00 p.m. – 3:30 p.m.

Location: Zoom

Attendees

Industry Members:

- Terry McHugh, Kronenwetter Police Department
- Mark Westen, Langlade County Sheriff's Department
- Clayton Schulz, Everest Metro Police Department
- Ben Bliven, Wausau Police Department

NTC Team:

- Darren Ackley, Vice President of Learning
- Paul Strehlow, Learning Coordinator for Public Safety
- Michelle Shepherd, Administrative Assistant
- Brian Fiene, Faculty
- Paul Clarke, Faculty
- Brad Gast, Dean of Business Industry & Continuing Education Learning

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

- Darren Ackley gave an update on College-wide Initiatives
- Industry trends show that it may be beneficial for a module through continuing education for an academy prep class or something on criminal law that they could do online. Possible modules could be written communication, mental health, statutes and common laws.
- Instructional Area/Program Updates:
 - CPR/Advanced 1st Aid Class has been removed from the CJ Associate Degree program – This was talked about several meetings back. This was something that

- existed in the criminal justice associate degree and is also repeated in the criminal justice 720 academy. Instead of having students complete this twice, we felt it was better to remove it from the criminal justice associate degree, so it isn't so repetitive and it will save our students money.
- Virtual College Associate Degree – Law Enforcement in the 21st Century will be coming Fall 2021 and is not intended to take the place of the criminal justice 720 academy. This will be a 60 college credit program and will be fully online. This program has been designed for individuals who may already be working in the field, but have not had an opportunity to earn 60 college credits. This program will allow individuals to stay employed and continue working throughout the day and complete class when it is convenient for them. Once they complete this program, they will then have enough credits to take our criminal justice 720 academy.
 - Training & Standards Updates – Slide mounted optics. There was a propose to ban slide mounted optics in the criminal justice 720 academy's. Slide mounted optics are be listed as advanced firearm training, not basic firearm training. Training & Standards feel it is more important for basic firearm training and if a department would want their officers to use slide mount optics, it would be up to that department to train them on how to use that. Also, Wilenet's website is being updated in the near future. All the content will remain the same, but they are giving the webpage a new look and hoping it will allow more ease of use.
 - Instructor Classes – We had asked if there was any need for instructor classes at the moment. Moving forward, we had asked that if there would be a need in the future, to please reach out to us, as we don't have enough attendance to continually run instructor classes. Rather, if we know there is a need, we can set up a class and make that public to our surrounding departments.
 - Program Completion – Reviewed program completion information. Faculty meet with students a number of times throughout the semester, to help retention efforts. The college is trying some new things that will highlight resources that NTC has to offer. We are looking at a new student orientation model that tailors more specific information about the program to the students.
 - COVID-19 Response – Our current 720 academy continues to move forward. We have had some recruits that have had to quarantine, but we have developed a plan to make up the hours for these students, so they can complete the academy with the rest of their peers. We have offered some of our associate degree classes virtually this semester.
- Facilities and Equipment:



- Capital Equipment – 2020 Ford Interceptor SUV (light bar and sirens) – About a year ago we purchased two new 2020 interceptor SUV's. Within the last week, we had custom decals put on the new squads to designate them as NTC police recruit training vehicles.
- Recent purchases – Purchased a repeater and installed it at our Merrill Public Safety Center of Excellence. This is tied in with our computer system in the CTOC building and our training vehicles. We are in the process of converting some of our older squads into PIT training vehicles, now that we have received a couple new vehicles.
- The next Criminal Justice Advisory Committee meeting is scheduled for Tuesday, April 20, 2021, at 12:00 pm.

Cosmetology Advisory Committee

Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

Date: 10/26/2020

Time: 9:00 a.m. – 11:00 a.m.

Location: Zoom

Attendees

Industry Members:

- Laurie McGill – Fantastic Sam’s
- Steve Svensson – Great Clips
- Nicole Stephens – Brush & Bashful
- Rachel (Shelly) – Great Clips
- Stefanie Abel – Small City Stylist
- Ashley Buchacek – Blonde & Beyond
- Paula Pries - CosmoProf
- Marie Kieper – Verve Salon

NTC Team:

- Sara Bartelt – Associate Dean, School of Business, Community Services & Virtual College
- Allegra Coolige – Faculty
- Scott Staples – Faculty
- Yang Yee – 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

- The advisory committee discussed the flexibility of the blended class structure – classroom online and competencies done in Studio Max at NTC. Fall 2020 enrollment was full with 20 students enrolled in the program.



- Industry trends noted by all were a sharp increase in salon services after the Stay At Home mandate was lifted, but numbers have since declined significantly; many stylists transitioning to private, single-spaced environments; and an inventory supply shortage.

Program Modifications discussion

The curriculum modifications provided in fall 2019 were reviewed, as they were previously accepted by the advisory committee.

Medical Coding 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:

Beth Radtke – UMR

Shelley Stokosa – Aspirus Wausau Hospital

Jennifer Underwood – Aspirus Wausau Hospital

Tiffany Woytasik – UMR

Jackie Kellner – Kellner & Company

NTC Team:

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

Sara Nickel – Faculty

Amy Denissen – Student Success Advisor

Jared Eggebrecht – Workforce Training & Development

Erin McNally – Learning Manager

Vicki LaPorte – Administrative Assistant (Meeting Recorder)

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

- The advisory committee discussed the closing of the Healthcare Business Administration program and the continuation of the Medical Coding program. There continues to be a strong interest in the Medical Coding program with 101 students currently enrolled.
- Industry trends noted by all were a shortage of medical coders, and the majority of their employees are now working successfully from home.



Program Modifications discussion

The curriculum modifications provided in fall of 2019 and spring 2020 were reviewed, as they were previously accepted by the advisory committee.

The only change from 2019-2020 to 2020-2021 was 10-530-185 Healthcare Reimbursement – 2 credit class being replaced with 10-530-159 Healthcare Revenue Management – 3 credit class. The committee was in agreement with this change.



Sign Language in Education Advisory Committee Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

Date: 11/04/2020

Time: 9:00 a.m. – 11:00 a.m.

Location: Zoom

Attendees

Industry Members:

Katy Bauer – School District of Niagara

Keith Burisek – WESP-DHH Outreach Services

Jennifer Gleason – CESA 8

Jolene Hunkins – Green Bay School District

Jennifer Sartori (Chair) – Appleton Kaleidoscope & Project Bridges

NTC Team:

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

Erin McNally – Learning Manager

Vicki Shapiro – Faculty

Chanel Wettengel – Instructional Assistant

Brad Gast – Workforce Training & Development

Vicki LaPorte – Administrative Assistant (Meeting Recorder)

Others:

April Thompson – Interpreter

Summary

- The advisory committee welcomed two new members.
- Many successful tips and programs were shared and discussed at length.



- Industry trends include a shortage of educational interpreters, challenges with virtual learning for deaf students, and the important need for video captioning capabilities and training.
- The advisory committee reiterated the importance of mentors, effective teacher/interpreter relationships, and the best match for developing successful interpreter/student relationships.
- This committee has a strong interest in meeting multiple times each year.

Program Modifications

10-533-1 Sign Language in Education Associate Degree

Summary of changes:

1. 10-533-111 INTERPRETING/EDUCATIONAL SETTING changed from in-person class to a virtual setting. – All classes at NTC that could easily be moved to an online format were moved due to Covid. The advisory committee was in agreement with this.

MLT-Phlebotomy Advisory Committee

Summary of Advisory Committee Meeting Minutes for NTC Board of Trustees

Date: 11/06/2020

Time: 2:00pm – 3:30pm

Location: Zoom

Attendees

Industry Members:

- Dawn Barten, CLS Program Director, UWSP
- Staci Buatti, Specimen Processing Lab Associate, PreventionGenetics
- Julie Seehafer, Director of Lab Education, Marshfield Clinic

NTC Team:

- Laura Ahonen, MLT/Phlebotomy Faculty and Program Director
- Janet Baumann, Associate Dean of Health
- Becky Leopold, Administrative Assistant
- Valerie Natzke, MLT/Phlebotomy Faculty
- Rich Wilkosz, Science Faculty

Other:

- Dustin Steger, MLT Student

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

- Our phlebotomy program remained strong in Fall 2020 with 13 students starting the program. The program was delivered in both Wausau and Medford campuses. Eleven of those students completed everything and progressed on to their clinical.
- Our MLT program is also strong with 13 students starting the program. This is the highest number of new MLT students since the program began in 2005.
- Both Phlebotomy and MLT program courses changed to “Blended” format. Students participate in online zoom meetings with instructor, and labs are broken into smaller cohorts (max of eight students) and focus

on performing hands-on laboratory skills. Thus far, the feedback from students has been excellent, and the student success rate has exceeded the face-to-face delivery of the past.

- Industry partners in attendance spoke that most of their staff is working from home and they are running their lab departments with a skeleton crew in order to limit the exposure/spread of COVID to other staff members and their patients.
- The summary from the spring graduates who took the ASCP Board of Certification Exam shows that 100% of NTC graduates passed the exam, and the NTC graduates had an average score of 680, whereas the national average was 527.
- NTC has signed an articulation agreement with the University of Cincinnati MLS program to offer our MLT students another option to seamlessly continue from the MLT to the MLS program.

Program Modifications discussion

- Course delivery changes in response to COVID:
 - This topic was discussed previously in the meeting/minutes.
- Spring 2021 MLT Course/Spring 2021 reducing some weeks of MLT Clinical to Monday through Thursday:
 - The MLT program is planning to have clinical rotations Monday through Thursday in spring 2021 rather than Monday through Friday, with the exception being microbiology which will still be Monday through Friday. This change dropped the program down one credit, therefore, the credit was added back in with the MLT seminar course. This is a professional course where the student completes cover letters, resume writing, mock interviews, professional posters, and case study presentations. Laura asked Julie (Seehafer, Director of Lab Education, Marshfield Clinic) what her thoughts were on this change. Julie feels it will be good for the students to give them time on campus to work on their schooling and this would also give the instructors/facilities a break. Julie mentioned that she is hearing there will be no in-person convention in spring, but there hasn't been an official announcement yet. Julie also wanted to mention that the MLS lab students are in the Laird building for all of their rotations, therefore, she is not having the MLS students do a phlebotomy rotation as this would require them to go over to the clinic or hospital. This would include MLT students as well, unless things drastically improve in the spring, she would more than likely not have the MLT student do a phlebotomy rotation in the clinic or hospital either.
- College 101:
 - Janet Baumann, Associate Dean of Health, shared information on a new course requirement for graduation. College 101 is a one credit course that will prepare student 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.

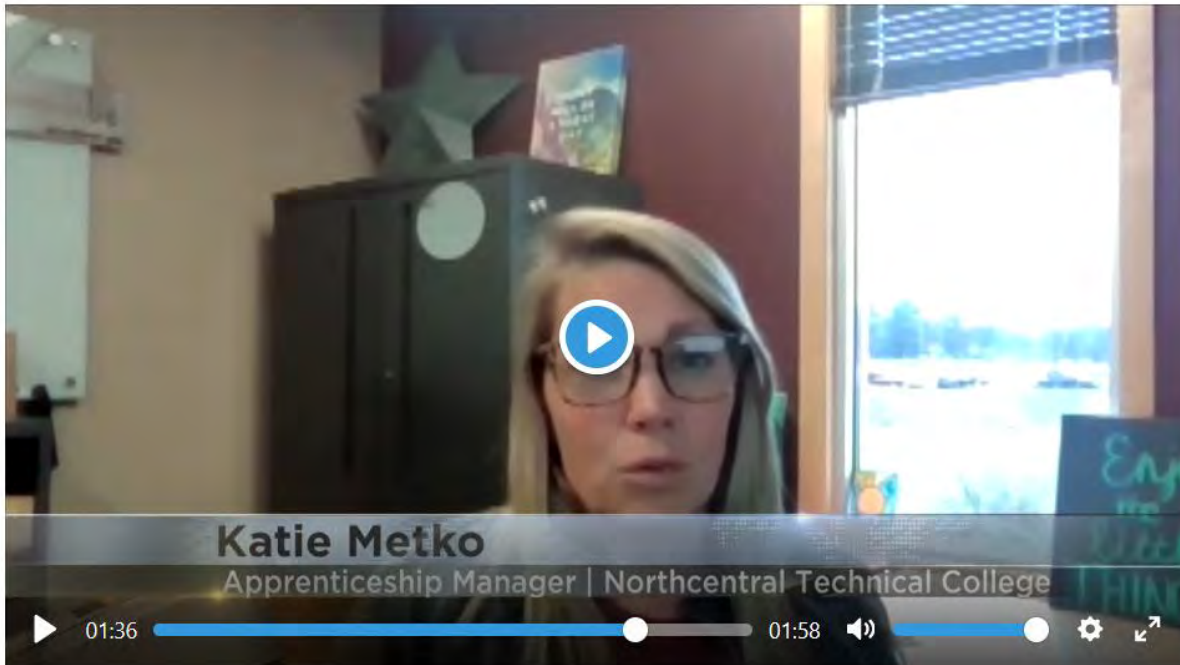


Date	Event	Troy Brown	Tom Felch	Kristine Gilmore	Lee Lo	Charlie Paulson	Paul Proulx	Ruth Risley-Gray	Dale Smith	Maria Volpe
2020										
MONDAY July 13	Annual Organizational Meeting (via Zoom)	X	X	X	E	X	X	X	X	X
July 24	WTC DBA Summer Meeting (Marshfield)						X			
Aug 4	Regular NTC Board of Trustees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

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.)

National Apprenticeship Week: jobs during the pandemic



Wausau, Wis. (WAOW) -- If you've lost your job due to the pandemic or are looking for a career change, an apprenticeship may be the way to go.

When times are so uncertain, it may seem unwise to start on a new career path. But this week, deemed "National Apprenticeship Week," experts argue now is a great time.

"There's incredible opportunities in it and I think we'll continue to use it and it'll continue to strengthen," said Joe Tomandl, executive director of Dairy Grazing Apprenticeship.

Historically, Wisconsin has been a leader in creating legislation in support of apprenticeships. The state established the nation's first state registered apprenticeship system in 1911.

An official with the Wisconsin Department of Workforce Development said it's this pioneering spirit that makes Wisconsin a good place to enter an apprenticeship, even during a pandemic.

"It has always been seen and said as the best kept secret in Wisconsin," said Joshua Johnson, State Director of Apprenticeship at DWD.

While many industries considered "non-essential" have seen layoffs during lockdown, essential industries are still on the move. It's these industries that often provide apprenticeship programs.

"We plan to target those individuals that may have been laid off or been part of a business closure," Johnson said.

Apprenticeships can also be useful for people switching careers. They offer an opportunity to earn money while learning new skills.

"They get to make that livable wage to still be able to support their family while growing in their career," said Katie Metko, Apprenticeship Manager at Northcentral Technical College.

As more industries look to add apprentices to their rosters, job seekers could see even more opportunities in new fields.

For information on apprenticeships in the Wausau area, click [here](#).

For statewide information, click [here](#).



Northcentral Technical College offers GED program over Zoom

[November 3, 2020](#) 6:32 pm [Natalie Sopyla](#) [Wisconsin News](#)

WAUSAU, Wis. (WAOW) — Now could be a good time to earn your GED.

NTC's new program will allow those interested to do just that over Zoom. It involves workshops where participants can earn a degree in as little as two weeks. The workshops are free, and there are also grant available to cover the cost of taking the GED test.

Brooke Schindler, Dean of General Studies at NTC, said they're excited to allow students the opportunity to finish a degree they weren't able to previously.

"We really believe that education is the social equalizer so these classes are intended to remove any barriers that someone might feel during these crazy covid times," she said.

If you don't have access to a computer, NTC still has you covered. They're providing the opportunity to work from one of the computers on campus as an alternative.

Wausau Pilot & Review

More news. Less fluff. All local.

SCHOOLS

NTC, DWD recognize National Apprenticeship Week, highlight available programs

November 9, 2020

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Did you Know?

NATIONAL APPRENTICESHIP WEEK
November 9 -13, 2020

Northcentral
TECHNICAL COLLEGE

STATE OF WISCONSIN
GOODWD
Department of Workforce Development

WAUSAU – Northcentral Technical College in partnership with the Bureau of Apprenticeship\Department of Workforce Development recognize National Apprenticeship Week, Nov. 9 – 13.

As employers across the country struggle to find workers with the right skills because of the growing skills gap in the workforce, apprenticeships aim to fill the gap through paid on-the-job training. Apprenticeship offers career seekers the opportunity to earn a paycheck while learning from day one, and gain workplace-relevant skills in the field of their choice. Apprenticeships also provide affordable paths to secure high-paying jobs and careers.

There are 11 Youth Apprenticeship programs that seamlessly transition to 200 adult Registered Apprenticeship programs locally. To learn more about Youth Apprenticeship, visit www.ntc.edu/ya and for information about NTC's Registered Apprenticeship programs, visit www.ntc.edu/apprenticeships.



— COVID CONVERSATION —

A COMMUNITY IN CRISIS

NOON | FRIDAY, NOVEMBER 20

WAUSAU, Wis. (WAOW) — Several area organizations are presenting an [online program](#) on Friday in regards to the COVID-19 crisis in Marathon County.

The D.C. Everest Area School District, Wausau School District and Greater Wausau Chamber of Commerce are together presenting the program titled "COVID Conversation: A Community in Crisis."

The conversation is being moderated by WAOW's Phil Aldridge and WSAW's Jeff Thelen.

Participants include:

- Dr. Michael Clark, Emergency Department Physician and Medical Director for Ascension Wisconsin Spirit Medical Transport
- Ben Layman, Regional Chief Administrative Officer, Marshfield Clinic Health System Wausau/Weston Center
- Michael Walters, MD JD, System Senior Physician Executive—Specialty Care, Aspirus Health Care
- Joan Theurer, Health Officer, Marathon County Health Department
- Dr. Kristine Gilmore, Superintendent, D.C. Everest Area School District
- Dr. Keith Hiltz, Superintendent, Wausau School District
- Dr. Lori Weyers, President, Northcentral Technical College
- Carrie Strobel, Vice President, Human Resources, Greenheck Fan Corporation
- Will Hsu, Hsu's Ginseng Enterprises Inc

"We project that by the end of the holidays in mid-December that we will have the need to care for an additional 100-115 patients a day," said Michael Walters, MD JD, System Senior Physician Executive—Specialty Care, Aspirus Health Care.

Dr. Keith Hiltz, Superintendent, Wausau School District said, "we have 637 quarantined, 548 students and 89 of our staff."

The panel says it's as simple as staying home when you're sick, limiting your interactions, wearing a mask, and social distancing, because while we may not sit down together for Thanksgiving this year the seat is open for next year.

Wausau Pilot & Review

More news. Less fluff. All local.

COMMUNITY

Local leaders to urge residents to take steps to control the virus spread at Friday event

November 19, 2020

[Print](#) [Facebook](#) [Twitter](#) [LinkedIn](#) [WhatsApp](#) [Reddit](#)

→ COVID CONVERSATION ←

A COMMUNITY IN CRISIS

NOON | FRIDAY, NOVEMBER 20

WESTON — November 19, 2020 — The D.C. Everest Area School District, Wausau School District and Greater Wausau Chamber of Commerce will present an online program, titled COVID Conversation: A Community in Crisis, at noon on Friday, November 20.

The uncontrolled spread of COVID-19 in Marathon County has reached a crisis point. To address the increasingly desperate local situation, a panel of local leaders and health experts will participate in the online program. These leaders and experts will urge community members to take steps to adjust their behavior in an effort to keep schools open, businesses functioning and preserve the integrity of our healthcare systems.

The conversation will be moderated by WAOW News Anchor Phil Aldridge and WSAW News Anchor Jeff Thelen, which will be streamed live on the [D.C. Everest Area School District Facebook page](#): <https://www.facebook.com/DC-Everest-Area-School-District-312209378961370>.

This livestream also will be shared on the Facebook pages of the [Wausau School District](#), the [Greater Wausau Chamber of Commerce](#), [News 9 WAOW](#), [WSAW Newschannel 7](#) and other community organizations.

Members of the community also may view the event via WebEx at:

<https://dce.webex.com/dce/onstage/g.php?MTID=e91150866e726f60d1ee4b7d28f488027>

Event number (access code): 146 208 3351

Audio conference number: 1-415-655-0003

Participants will include:

- Dr. Michael Clark, Emergency Department Physician and Medical Director for Ascension Wisconsin Spirit Medical Transport
- Ben Layman, Regional Chief Administrative Officer, Marshfield Clinic Health System Wausau/Weston Center
- Michael Walters, MD JD, System Senior Physician Executive—Specialty Care, Aspirus Health Care
- Joan Theurer, Health Officer, Marathon County Health Department
- Dr. Kristine Gilmore, Superintendent, D.C. Everest Area School District
- Dr. Keith Hiltz, Superintendent, Wausau School District
- Dr. Lori Weyers, President, Northcentral Technical College
- Carrie Strobel, Vice President Human Resources, Greenheck Fan Corporation
- Will Hsu, Hsu's Ginseng Enterprises Inc

This event will be recorded and available for viewing on the D.C. Everest Area School District's YouTube channel: <https://www.youtube.com/user/TheDCEverestChannel>

Fort Atkinson, Daily Jefferson County Union (1870-2005 & 2005-current)

In-person commercial pesticide applicator certification exams start Oct. 6

MADISON — The Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) will resume limited in-person commercial pesticide applicator certification exams beginning on Oct. 6.

Test locations will follow strict social distancing protocols, with a limited number of seats available in each exam session. Facilities and exam materials will be disinfected and sanitized between exam sessions. All staff and participants will be

required to wear face coverings.

Testing will occur at the following locations:

- Waukesha County Courthouse, Waukesha.
- Northcentral Technical College, Wausau.
- Metropolis Resort and Conference Center, Eau Claire.

To help ensure adequate social distancing, individuals must schedule their exam

in advance at <https://pestexam.datcp.wi.gov>. Participants will receive their exam results by mail; exams will not be graded on-site.

Participants who pass their exam will obtain certification for five years. DATCP might provide exams at other locations when conditions exist to do so safely. Previously, DATCP offered limited online exams for temporary certification through the University of Wisconsin-Madison Divi-

sion of Extension. As of Oct. 1, online exams no longer are available.

Private applicators should continue to contact their county Extension educator to schedule an exam.

For more information about pesticide certification and licensing, visit https://datcp.wi.gov/Pages/Programs_Services/PesticidesFertilizersCertificationLicensing.aspx.

Commercial Pesticide Applicator Certification Exams

The Wisconsin Department of Agriculture will resume limited in-person commercial pesticide applicator certification exams beginning on October 6.

Coordinators say the test locations will follow strict social distancing protocols, with a limited number of seats available in each exam session.

Testing sites include the Waukesha County Courthouse

in Waukesha, [Northcentral Technical College](#) in Wausau, and Metropolis Resort and Conference Center in Eau Claire.

Participants will receive their exam results by mail and will not be graded on-site. Participants who pass their exam will obtain certification for five years. DATCP may provide exams at other locations when conditions exist to safely do

so. Previously, DATCP offered limited online exams for temporary certification through the University of Wisconsin-Madison Division of Extension. As of October 1, online exams are no longer available. Private applicators should continue to contact their county Extension educator to schedule an exam.

Naturally Boost Your Immunity Year-Round

(NAPSI)—As greater importance is associated these heart-shaped berries with placed on building strong immune systems feelings of joy and memories of summer,

DORCHESTER

To share your news, call 715-223-2342
or send an email to tp@tpprinting.com

College notes

Sydney Miller and Joseph Serrano graduated from **Northcentral Technical College** in Wausau following the fall 2019 semester. The following students graduated after the spring 2020 semester: Makala Buehn, Zachary Mengel, Megan Orth, Joseph Serrano and Juan Tzintzun.

Austin Mengel was named to the president's list for outstanding academic achievement for the fall 2019 and spring 2020 terms at **Northcentral Technical College**. To qualify, students must earn a 3.75 grade point average or above and successfully complete a minimum of six credits.



USDA, community colleges teach ag conservation

The U.S. Department of Agriculture's Natural Resources Conservation Service and nine Midwest community colleges are partnering to teach students about conservation and to foster conservation-minded farmers and ranchers.

The partnership provides a framework to work on common needs from a national perspective while also providing flexibility to address local concerns, said Jimmy Bramblett, deputy chief of programs for the Natural Resources Conservation Service.

"The more successful we are, the more likely we are to drive further innovation and adoption of practices and to impact the long-term sustainability of our nation's resources," he said.

The partners are developing plans to address regional and statewide challenges and to support student internships and other training opportunities for college faculty, producers and employees of the Natural Resources Conservation Service. The colleges are sharing with one another resources, knowledge and expertise.

Community College Alliance for Agriculture Advancement member institutions have farms where they can implement conservation practices. They're working on a grant through USDA's North Central Sustainable Agriculture Research and Education program, which seeks to increase awareness, knowledge and skills related to soil health, cover crops and no-till. Newly developed content will help illustrate profitability, sustainability and productivity concepts. Community College Alliance for Agriculture Advancement member institutions are listed.

- Central Lakes College, Staples, Minnesota
- Clark State Community College, Springfield, Ohio
- Illinois Central College, Peoria, Illinois
- Ivy Tech Community College, Lafayette, Indiana
- [Northcentral Technical College](#), Wausau, Wisconsin
- Northeast Community College, Norfolk, Nebraska
- Northeast Iowa Community College, Calmar, Iowa
- North Dakota State College of Science, Wahpeton, North Dakota
- Richland Community College, Decatur, Illinois

Visit nrns.usda.gov or farmers.gov and search for "service center locator" or agalliance.net for more information.

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NTC receives nearly \$2.2 Million to help students reach their goals

WAUSAU – [Northcentral Technical College \(NTC\)](#) is the recipient of a nearly \$2.2 million Department of Education Strengthening Institutions grant. The “RAISE: ‘EM+UP” (Risk Alert Interventions to Support Education: Early Measures + Ultra Predictives) grant will expand initiatives to support enrollment, retention and graduation of all [NTC](#) low-income students through predictive analytics, advising and career services over the next five years.

“We are so honored to be awarded these funds, which will allow [NTC](#) to help students stay on track and reach their goals of a brighter future.” said Dr. Vicki Jeppesen, Vice President of College Advancement; Executive Director of [NTC](#) Foundation + [NTC](#) Property Foundation. “[NTC](#) is one of few higher education institutions to receive this grant nationwide, so we are committed to using the funds to have a strong, positive impact on our learners.”

As 63% of [NTC's](#) full-time program students are eligible for financial aid, these intentional initiatives will allow for enhanced intervention processes, professional development for faculty and staff, implementation of career pathway software, first and second year career services, online career and program resources, and career investigation courses. In addition, funds will be used to strengthen the [NTC](#) Foundation's endowment to provide scholarship support to learners.

About [NTC](#): [Northcentral Technical College](#) (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.

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Technical college offers late start option

Northcentral Technical College is offering late start courses and programs that students can begin now through November.

Students who are looking to take their first or next step in higher education still have the opportunity to get started this semester.

“We recognize that this year is unusual as prospective students may have delayed beginning their education or may be considering a gap year due to COVID,” said Dr.

Darren Ackley, vice president of learning at **NTC**. “With our late start courses, students can begin their education at a time that’s convenient for them while ensuring they stay on track with their educational goals.”

Late start courses are offered online, giving students flexibility in scheduling, or in a more structured hybrid format through Zoom. Both options help students get a head start on their education. Late start

programs — offered through **NTC’s** flexible, self-paced virtual college or through an open lab format — give students the opportunity to begin late while staying on track to graduate on time. The college’s late start programs also offer transferability for anyone who wants to continue their education.

For information on available courses and programs, visit www.ntc.edu/lateststart or call 715-803-1645.

NTC receives nearly \$2.2M to help students reach goals

Northcentral Technical College is the recipient of a nearly \$2.2 million U.S. Department of Education Strengthening Institutions grant.

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advancement. “**NTC** is one of few higher education institutions to receive this grant nationwide, so we are committed to using the funds to have a strong, positive impact on our learners.”

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In addition, funds will be used to strengthen the **NTC** Foundation’s endowment to provide scholarship support to learners.

USDA Grants Expected To Benefit Area Residents

Area communities in Rusk, Barron, Chippewa and Washburn counties are expected to benefit following an announcement last week the USDA is investing \$72 million in grants to help rural residents gain access to health care and educational opportunities. These grants are expected to benefit more 455,000 rural Wisconsin and Michigan residents and more than 12 million rural residents nationally.

In this area, the Cooperative Educational Service Agency 10 will use a \$1 million grant to upgrade distance learning technology that will allow for cloud-based bridging and provide videoconferencing endpoints at 39 school districts in 14 counties in the west central part of the state. CESA 10 provides assistance to many area school districts including schools in Bloomer, Ladysmith, Flambeau, Bruce and Lake Holcombe. This will provide the resources to help students in rural districts have access to the same technology and services often available in urban and metropolitan areas.

Also in Wisconsin and the Upper Peninsula of Michigan, Hospital Sisters Health System (HSHS) Wisconsin is receiving a \$996,000 grant to address the problems of rural health professional shortages, particularly opioid and substance use disorder (OUD/SUD) clinicians and behavioral health specialists, lack of patient access to acute hospital (critical and emergency department) and non-acute (outpatient clinic) care. The

13 hub/end user sites will provide emergency and treatment services for opioid/substance use disorders across Barron, Brown, Buffalo, Chippewa, Door, Eau Claire, Oconto, Rusk, Trempealeau and Washburn counties in western and eastern Wisconsin and Delta and Dickinson counties in the Upper Peninsula of Michigan.

USDA is funding 116 projects through the Distance Learning and Telemedicine grant program. DLT helps health care and education institutions buy the equipment and software necessary to deploy distance-learning and telemedicine services to rural residents. It also helps rural communities use the unique capabilities of telecommunications to connect to each other and to the world, overcoming the effects of remoteness and low population density.

DLT helps rural residents tap into the enormous potential of modern telecommunications and the Internet for education and health care, two of the keys to economic and community development. For example, this program can link teachers and medical service providers in one area to students and patients in another.

“Access to telemedicine makes it easier for thousands of rural residents to take advantage of health care opportunities without having to travel long distances or be among large groups of people. We are excited to partner with HSHS St. Vincent Hospital and assist the residents in their **See GRANTS, page A10**

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Chippewa County COVID-19 Updates

Chippewa Falls, WI—October 12, 2020 4:50 P.M.—Chippewa County Department of Public Health continues to follow the COVID-19 situation as it develops. Below are updated cases counts and testing numbers.

	Wisconsin	Chippewa County	Chippewa County Change since 10/05/2020
Confirmed Cases	152,192	833	+183
Active Cases	29,478	243	+117
Released from Isolation	121,204	590	+69
Negative Test Results	1,545,692	16,461	+862
Currently Hospitalized	n/a	10	+2
Ever Hospitalized	8,454	31	+3
Deaths	1,474	1	+1

Chippewa Falls, WI—October 5, 2020 4:20 P.M.—Chippewa County Department of Public Health continues to follow the COVID-19 situation as it develops. Below are updated cases counts and testing numbers.

	Wisconsin	Chippewa County	Chippewa County Change since 9/28/2020
Confirmed Cases	134,359	650	+94
Active Cases	25,589	126	+42
Released from Isolation	108,371	524	+54
Negative Test Results	1,472,577	15,501	+752
Currently Hospitalized	n/a	8	+3
Ever Hospitalized	7,702	28	+3
Deaths	1,381	0	+0

GRANTS

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service area,” Wisconsin Rural Development State Director Frank Frassetto said in announcing the awards.

The filing process for a second funding window for fiscal year 2020 began last April and made available up to \$25 million received from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). While the CARES Act requires these funds be used to prevent, prepare for and respond to coronavirus, USDA officials believe all DLT projects already serve that purpose. Applicants were encouraged to identify specific ways in which their application addresses COVID-19.

Eligible applicants include most entities that provide education or health care through telecommunications, including most state and local governmental entities, federally-recognized tribes, non-profits, for-profit businesses and consortia of eligible entities.

Grant funds may be used for acquisition of eligible capital assets, such as broadband facilities, audio, video and interactive video equipment, terminal and data terminal equipment, computer hardware, network components and software and inside wiring and similar infrastructure that further DLT services. It may also be used for acquisition of instructional programming that is a capital asset and acquisition of technical assistance and instruction for using eligible equipment.

A minimum 15 percent match is required for grant-only awards.

The USDA \$1 million grant will help fund the CESA 10 Distance Learning Project-Achieving Wisconsin Equity (AWE), to be combined with will \$150,150 in school district cash match to invest more than \$1.15 million in distance learning endpoints and infrastructure for 39 school districts in rural Wisconsin. The grant award will serve to fund two primary purposes. First, school district video conferencing equipment will be updated and refreshed, expanding educational opportunities and improving endpoint reliability and security. Second, CESA 10’s video conferencing backbone and infrastructure will be replaced with the most current technologies, improving reliability, security and service to their member districts.

Several of the school districts around Rusk County were founding members of the WIN Distance Learning Network established in 1992. Bloomer is a member of the CADENC Distance Learning Network, which began in 1999.

These districts have a long history of working cooperatively to expand

educational opportunities for all students. Currently these five districts—Bloomer, Bruce Flambeau, Ladysmith and Lake Holcombe—have a combined 147 student enrollments in distance learning classes including post-secondary credits from eight higher education partners including UW-Eau Claire/Barron County, UW-Stevens Point, UW-Superior, CVTC, NTC, NWTC, Western and WITC. Over the last 20 years, the collaborative dedication these five districts have had to their distance learning consortiums has resulted in 4,455 course enrollments.

Funds from the USDA DLT grant will replace aging distance learning equipment at the districts, as well as the shared infrastructure managed by CESA 10. Updated equipment will ensure the stability of, and provide increased capacity for, distance learning opportunities into the future.

“Through the established distance learning networks, students in rural communities are able to enroll in courses that otherwise would not be available to them. The unique needs of each district are met by working collaboratively to share staff and equipment, saving money and extending equitable educational opportunities to all students, said Jamie Kampf, distance learning operations manager for CESA 10.

AWE will address three needs in exceptionally rural Wisconsin school districts — a lack of educational opportunities for students, a lack of trained teachers, and a prevalence of substance use and mental health disorders and the subsequent lack of access to education and treatment. AWE will leverage existing, well established partnerships between CESA 10, school districts, institutions of higher education and mental health care providers, while also expanding connections to local county health departments and law enforcement. The outcomes of AWE will impact more than 10,000 high school students and 2,100 PK-12 teachers in the region.

HSHS officials said the funds will assist with the purchase of telemedicine equipment that will allow HSHS Wisconsin, in partnership with Prevea Health, Libertas Treatment Centers (Green Bay and Marinette) and L.E. Philips Treatment Center (Chippewa Falls), expand critical health care offerings into 20 rural counties of Wisconsin and the Upper Peninsula of Michigan.

USDA Rural Development provides loans and grants to help expand economic opportunities and create jobs in rural areas.

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There's still time to start your education with NTC's late start options

WAUSAU – It's not too late to begin college this fall. Northcentral Technical College (NTC) is proud to offer late start courses and programs that students can begin now through November. Students who are looking to take their first step, or next step, in higher education still have the opportunity to get started this semester.

“We recognize that this year is unusual as prospective students may have delayed beginning their education or may be considering a gap year due to COVID,” said Dr. Darren Ackley, Vice President of Learning at NTC. “With our late start courses, students can begin their education at a time that's convenient for them while ensuring they stay on track with their educational goals.”

Late start courses are offered online, giving students the ultimate flexibility in scheduling, or in a more structured hybrid format through Zoom. Both options help students get a head start on their education. Late start programs, offered through NTC's flexible, self-paced Virtual College or through an Open Lab

format, give students the opportunity to begin late while staying on track to graduate on time. The College's late start programs also offer transferability for anyone who wants to continue their education and with the lowest tuition in the area, students can save money while completing the courses needed for a degree at NTC.

For more information on available courses and programs, visit www.ntc.edu/lateststart or call 715.803.1645.

About NTC-

Northcentral Technical College (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 seven convenient locations and three Centers of Excellence in Antigo, Medford, Merrill, Phillips, Spencer, Wausau and Wittenberg.

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Nearly \$2 million has local connection

Area schools, health care to gain from grant

By Luke Klink

Area communities in Rusk, Barron, Chippewa and Washburn counties are expected to benefit following an announcement last week the USDA is investing \$72 million in grants to help rural residents gain access to health care and educational opportunities. These grants are expected to benefit more 455,000 rural Wisconsin and Michigan residents and more than 12 million rural residents nationally.

In this area, the Cooperative Educational Service Agency 10 will use a \$1 million grant to upgrade distance learning technology that will allow for cloud-based bridging and provide videoconferencing endpoints at 39

school districts in 14 counties in the west central part of the state. CESA 10 provides assistance to many area school districts including schools in Ladysmith, Flambeau, Bruce, Lake Holcombe, Bloomer. This will provide the resources to help students in rural districts have access to the same technology and services often available in urban and metropolitan areas.

Also in Wisconsin and the Upper Peninsula of Michigan, Hospital Sisters Health System (HSHS) Wisconsin is receiving a \$996,000 grant to address the problems of rural health professional shortages, particularly

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Grant: Funds benefit area schools, health care

Continued from Page A1

opioid and substance use disorder (OUD/SUD) clinicians and behavioral health specialists, lack of patient access to acute hospital (critical and emergency department) and non-acute (outpatient clinic) care. The 13 hub/end user sites will provide emergency and treatment services for opioid/substance use disorders across Barron, Brown, Buffalo, Chippewa, Door, Eau Claire, Oconto, Rusk, Trempealeau and Washburn counties in western and eastern Wisconsin and Delta and Dickinson counties in the Upper Peninsula of Michigan.

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DLT helps rural residents tap into the enormous potential of modern telecommunications and the Internet for education and health care, two of the keys to economic and community development. For example, this program can link teachers and medical service providers in one area to students and patients in another.

Several of the school districts around Rusk County were founding members of the WIN Distance Learning Network established in 1992. Bloomer is a member of the CADENC Distance Learning Network, which began in 1999.

These districts have a long history of working cooperatively to expand educational opportunities for all students. Currently these five districts — Bloomer, Bruce Flambeau, Ladysmith and Lake Holcombe — have a combined 147 student enrollments in distance learning classes including post-secondary credits from eight higher education partners including UW-Eau Claire/Barron County, UW-Stevens Point, UW-Superior, CVTC, NTC, NWTC, Western and WITC. Over the last 20 years, the collaborative dedication these five districts have had to their distance learning consortiums has resulted in 4,455 course enrollments.

Funds from the USDA DLT grant will replace aging distance learning equipment at the districts, as well as the shared infrastructure managed by CESA 10. Updated equipment will ensure the stability of, and provide increased capacity for, distance learning opportunities into the future.

"Through the established distance learning networks, students in rural communities are able to enroll in courses that otherwise would not be available to them. The unique needs of each district are met by working collaboratively to share staff and equipment, saving money and extending equitable educational opportunities to all students," said Jamie Kampf, distance learning operations manager for CESA 10.

The Ladysmith School District will receive a teaching cart and receiving cart for the distance learning classroom, according to School Dis-

trict Administrator Laura Stunkel. "This grant will benefit our school by providing necessary audiovisual technology in our distance learning lab at Ladysmith High School," she said.

The grant award will serve to fund two primary purposes in Bruce schools, according to School District Administrator Pat Sturzl.

"First, school district video conferencing equipment will be updated and refreshed, expanding educational opportunities and improving endpoint reliability and security. Second, CESA 10's video conferencing backbone and infrastructure will be replaced with the most current technologies, improving reliability, security and service to their member districts," Sturzl said.

The grant also will allow the Prevea clinics in Ladysmith, Rice Lake and Cornell to purchase telemedicine equipment, such as computer monitors, software and other tools which will give Hospital Sisters Health System (HSBS) and Prevea the ability to offer various outpatient services virtually to residents in those rural areas. This includes behavioral health services as well as care for substance abuse disorders. Those individuals will no longer have to travel to L.E. Phillips-Libertas Treatment Center in Chippewa Falls for outpatient services.

"L.E. Phillips-Libertas Treatment Center is honored to be a recipient of a national grant that will allow us to provide essential healthcare services in rural areas where access to professional counselors and programs is challenging," said David Mortimer, grants director for HSBS Wisconsin.

Overall, this award for telemedicine equipment will serve 455,000 lives in 20 rural counties across Wisconsin.

"It will help HSBS save countless lives and improve quality of care by providing tele-behavioral health services, expanded tele-health care for substance use disorders, and tele-stroke care to patients in communities that have otherwise limited access to health care resources," said Josh Gustafson, director of business development and strategic partnerships with HSBS and Prevea.

Access to telemedicine makes it easier for thousands of rural residents to take advantage of health care opportunities without having to travel long distances or be among large groups of people, according to Wisconsin Rural Development State Director Frank Frassetto.

"We are excited to partner with HSBS St. Vincent Hospital and assist the residents in their service area," Frassetto said in announcing the awards. "We have been working tirelessly to be a strong partner to rural Wisconsin in building stronger and healthier communities, because we know when rural America thrives, all of America thrives."

The filing process for a second funding window for fiscal year 2020 began last April and made available up to \$25 million received from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). While the CARES Act requires these funds be used to prevent, prepare for and respond to coronavirus, USDA officials believe all DLT projects al-

ready serve that purpose. Applicants were encouraged to identify specific ways in which their application addresses COVID-19.

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HSBS officials said the funds will assist with the purchase of telemedicine equipment that will allow HSBS Wisconsin, in partnership with Prevea Health, Libertas Treatment Centers (Green Bay and Marinette) and L.E. Phillips Treatment Center (Chippewa Falls), expand critical health care offerings into 20 rural counties of Wisconsin and the Upper Peninsula of Michigan.

USDA Rural Development provides loans and grants to help expand economic opportunities and create jobs in rural areas. This assistance supports infrastructure improvements; business development; housing; community facilities such as schools, public safety and health care; and high-speed internet access in rural areas.

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COLLEGE NOTES

Northcentral Technical College

Northcentral Technical College

is pleased to announce the president's list for outstanding academic achievement for the fall 2019 and spring 2020 terms. The following students enrolled in a post-secondary program, earned a 3.75 grade-point average or above and successfully completed a minimum of six credits during the following terms:

- Aniwa: Christopher Gromiuk, Esther Manteufel, Gary Wilton
- Birnamwood: Mikayla Bullman, Dakota Marien, Braxton Resch, Jacob Stuffle, Alainna VanProoyen, Elizabeth Walter
- Bowler: Winter DeRoos
- Eland: Angela Bembenek, Mandy Landwehr, Benjamin Stensberg
- Mattoon: Brian Horrell, SueAnn Milanowski
- Shawano: Natalie Stepniewski, Shawna VanRit
- Tigerton: Amy Seefeldt
- Wittenberg: Evelyn Kizewski, Lindsey Schwalbach, Ian Spieth, Andrew Stoinski, Mary Stoinski, Dylan

Wieland, Olivia Zoromski

The following students made the president's list during the spring 2020 term:

- Aniwa: Jaime Dziemarski, Esther Manteufel, Steven Springer, Gary Wilton, Rachel Zahrt
- Birnamwood: Jacquelynn Bell, Jordan Carlson, Hailey Kolpack, Magen Malueg, Alainna VanProoyen, Elizabeth Walter
- Clintonville: Emily Galica
- Eland: Tyler Giddings, Mandy Landwehr, Benjamin Stensberg
- Mattoon: SueAnn Milanowski
- Shawano: Jocelyn Schroeder
- Tigerton: Renee Menge, Nick Schultz, Amy Seefeldt
- Wittenberg: Erin Mlodik, Stefanie Roskopf, Lindsey Schwalbach, Andrew Stoinski, Dylan Wieland, Ian Spieth

The College of St. Scholastica

Stephanie Dunlavy, of Clintonville, graduated from the College of St. Scholastica with a Doctor of Physical Therapy.

Thank You TO ALL WHO SERVE & PROTECT OUR COMMUNITY!

Town of Pine River Fire Department and First responders

Municipalities covered: Town of Pine River, automatic mutual aid to the Marathon County Town of Hewitt for vehicle crashes

Equipment Utilized: A 2019 Pierce Enforcer pumper, a FWD Seagrave Pumper, two tankers, a brush truck and six wheeled off road rescue vehicle, heavy duty rescue truck, and utility truck for manpower transport and fill site operations.

Training: Each member of the department is trained to the Wisconsin standard of 60 hours with many going above that to the Cert I and or Cert II level. Most department members are certified driver/operators. Our first responders are trained to the Wisconsin state standard with many being Nationally Registered Emergency Medical Responders. We utilize our own in house training program and have three certified instructors on our roster. We also use the [NTC](#) Merrill Campus and Nicolet Technical College to keep our members up to date on the latest training advances in the fire service and work with the towns of Texas and Hewitt quarterly.

What the department is most proud of: We enjoy a strong commitment from both our members and our town residents to keep the department well-staffed and adequately equipped. This past year we have curtailed our public outreach but still maintained a healthy roster of firefighters and first responders who continue to respond to emergencies. In 2019 the fire department responded to over 30 calls for service while the first responders received 100 calls for service. Our fundraising event held each fall was scaled back considerably but still a tremendous success thanks to our supporters.



Town of Russell Volunteer Fire Department

The Town of Russell Fire Department proudly protects the Townships of Birch, Harrison, Russell and Schley as well as Lincoln Hills School and Copper Lake School in Lincoln County. The department also serves townships of Parrish and Summit in Langlade County.

DEPARTMENT STAFF:

- | | |
|-------------------------------------|----------------|
| Fire Chief Robert Kressel | Dave Heller |
| Assistant Chief Mike Hoffman | Ross Knutson |
| Captain Marcel Rusch | Greg Lange |
| 1st Lieutenant Cody Bergman | Keith Maas |
| 2nd Lieutenant Jason Yanke | Jeff Miller |
| Secretary Bonita Prueser | Tim Ronis |
| John Ronis | Elise Schuler |
| Firefighters: | Samual Schuler |
| Travis Gerdes | Keith Stony |

Town of Russell First Responders

The Town of Russell First Responders is a volunteer Emergency Medical Responder organization. We support Antigo Ambulance, Merrill Ambulance, Oneida County Ambulance and Tomahawk Ambulance within our service area. We currently serve the Towns of Birch, Harrison, Russell and Schley in Lincoln County and Parrish, Summit and Vilas in Langlade County. We are truly blessed to serve our surrounding communities.

- | | |
|-------------------------------|-------------------|
| FIRST RESPONDER STAFF: | Michelle Last |
| Tricia Maas | Shirley Ryan |
| Tim Steinfest | Stephanie Swanson |
| Andrew Hadings | |

DEPARTMENT STAFF:

- | | |
|----------------------------------|------------------------------------|
| Chief: John Uttech | Carl Uttech |
| Asst. Chief: Tony Hartwig | Lori Wendt |
| | Gene Williams |
| CAPTAINS: | Marilyn Zastrow |
| Mike Caylor | Ryan Lofink |
| Jeff Zettler | T. J. Brunett |
| LIEUTENANTS: | Kevin Georgeson |
| Doug Sann | Destiny Hendry |
| Brad Hartwig | September Murphy |
| SAFETY OFFICER: | |
| Nick Krzanowski | FIRST RESPONDERS: |
| Maintenance Officer: | EMS Director: Sharon Uttech |
| Gene Emmer | Assistant Director: Valerie Caylor |
| FIREFIGHTERS: | Mike Caylor |
| John Deering | Tony Hartwig |
| Marvin Hartwig | Mark Handlin |
| Lindsey Johnson | John Uttech |
| Dustin Meunier | Marilyn Zastrow |
| Dave O'Brien | Jennifer Hartwig |
| Maxine Schuetze | Hannah Zastrow |
| John Rainville | September Murphy |
| Dave Renken | |
| Todd Roman | |



Thank You

Thursday, October 22, 2020

MERRILL FOTO NEWS

NTC and Midwest Community College Partners Joins Forces with NRCS; Sign National MOU

(WASHINGTON D.C.) – The United States Department of Agriculture’s Natural Resource Conservation Service (USDA-NRCS) is partnering with Northcentral Technical College (NTC) and eight Midwest community colleges to support hands-on student learning in the field, to develop future conservation-minded farmers and ranchers, and to cultivate more graduates interested in pursuing careers with NRCS.

Representatives of the Community College Alliance for Agriculture Advancement (C2A3) and NRCS held a virtual ceremony to celebrate the formal signing of a national memorandum of understanding (MOU) to develop a cooperative framework to enhance and accelerate training and adoption of technologies and best practices for improved agricultural productivity and natural resources stewardship.

“NTC is excited to be a partner of C2A3 and the NRCS,” said Dr. Greg Cisewski, Dean of NTC’s School of Agricultural Sciences, Utilities and Transportation. “This collaborative agreement will allow NTC to educate our students and assist producers in growing more crops while improving the soil health.

“The partnership will also bring pollinator plots to NTC this spring, which re-establishes native habitats for many pollinator species important to crop production.”

All C2A3 member institutions, including NTC, have college farms and are able to utilize their land resources for the implementation of conservation practices on the ground to help educate and inform students and producers. The goal of the cooperative agreement between the entities is to not only accelerate the adoption of conservation practices through the education of current, two-year agriculture students, but to also disseminate information to the broader community through field days and other college events and partnerships.

In addition, the colleges are utilizing the network to share resources, knowledge and expertise. Collectively, they are working on a grant through USDA’s North Central Sustainable Agriculture Research and Education (SARE) program, which seeks to increase awareness, knowledge and skills related to soil health, cover crops and no till agriculture. The development of content such as videos and case studies for the classroom is a critical component to help illustrate concepts of profitability, sustainability and productivity. These assets will be shared across the network for the benefit of all member institutions.

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“You’d be surprised how many members of the committee don’t have any real feedback from the rural world in terms of what we’re doing with these programs. And hopefully by doing things like this we can provide more of that to our committee members,” Peterson said. “I think we’re going to have to change things in agriculture going forward with concerns about climate change and water quality and all of these other issues are going to have to be addressed because our urban and suburban colleagues are demanding it. ... I just want as much information as I can have as we’re making these decisions and what (C2A3 colleges) are doing is going to help us get them.”

“NTC’s Agriculture Center of Excellence serves as a great site to host these cover crop trials, manure application and pollinator plots,” Cisewski said. “The unique soils, climate, and abundance of producers in Northcentral Wisconsin provide a great location for hands-on participation in these field trials.

“While the pandemic is limiting on-site participation NTC is working diligently to create online resources to be shared on the results of our field trials. When it is safe to do so, the College looks forward to hosting visitors and large groups for in-person field days.”

The C2A3 collaboration was born out of a mutual desire to provide more ongoing education, training and demonstration projects to future farm producers and agricultural service providers with the goal of improving the health, and therefore the long-term productivity, resilience and sustainability of the soil.

Kevin Norton, acting chief of NRCS, said the partnership demonstrates the power of public and private partnerships. He said it brings together the federal government with community colleges that represent the geography, the landscape and the agriculture where they’re located.

“NRCS recognizes the unique niche that these colleges play across rural landscapes all over the country, particularly those colleges that have actual working farms.”

Over the course of the next five-years, NRCS will develop a conservation plan for each member college that has land and address their resource concerns. After the plans are developed, the agency will assist the colleges in installing conservation practices, in addition to hosting field days, which Norton said demonstrates to all ag producers how conservation works and how it can make a difference on the land.

“Today’s memorandum of understanding establishes a collaborative framework for cooperative activities intended to enhance and accelerate training, the adoption of new technologies that would improve agriculture production and the natural resource stewardship in the geography around your campus and the agriculture producers tied to that,” he said. “Over the next five-years, we’re going to focus this collaboration with joint pursuits – things that work for both of us around soil health.”

That includes looking into new opportunities related to water quality, such as keeping nutrients that are applied on the field, reducing sediment delivery, and other strategies.

“We’re (also) going to expand opportunities with the state conservationists and college presidents – we’re going to expand with what they are already doing and take a look at new curriculum opportunities where we can work to better build a career for your students if they look to pursue a career within federal service and conservation,” he said. ... “We can do more together than we can do individually.”

In addition to NTC, C2A3 member institutions include Central Lakes College (Staples, Minn.), Clark State Community College (Springfield, Ohio), Illinois Central College (Peoria, Ill.), Ivy Tech Community College (Lafayette, Ind.), Northeast Community College (Norfolk, Neb.), Northeast Iowa Community College (Calmar, Iowa), North Dakota State College of Science (Wahpeton, N.D.), and Richland Community College (Decatur, Ill.).

For more information on C2A3, visit the organization’s website at agalliance.net.

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NTC announces Virtual Open House, waives application fees *Attend a Zoom session for a chance to win an iPad*

Northcentral Technical College (NTC) is pleased to announce a Virtual Open House event that runs from Thursday, October 29–Friday, October 30, 2020. This free community event will utilize Zoom technology to connect participants to faculty and staff who can answer questions or help participants explore program options.

“We are pleased to be able to offer the opportunity to explore all of the wonderful programs available at NTC, including our new Liberal Arts transfer program, while keeping participants safe and healthy through this engaging virtual event,” said Dr. Lori Weyers, President of NTC.

Registration is required for the event, so attendees can be connected to the industry-expert faculty who teach NTC classes. Faculty will lead program-specific Zoom sessions, which are scheduled at various times over the course of the two-day event. Participants will also receive information about the programs that they are interested in and have the opportunity to request follow-up information on a variety of topics including: financial aid options, how to apply to NTC for free or NTC’s student housing, Timberwolf Suites.

Prospective students who attend a faculty-led Zoom session will also be entered for a chance to win an iPad.

For more information about NTC’s Virtual Open House or to sign up for a session, visit www.ntc.edu/virtualopenhouse.

Oct 28

2020

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NTC and Midwest Community College Partners joins forces with NRCS

Sign national MOU

The United States Department of Agriculture’s Natural Resource Conservation Service (USDA-NRCS) is partnering with **Northcentral Technical College (NTC)** and eight Midwest community colleges to support hands-on student learning in the field, to develop future conservation-minded farmers and ranchers, and to cultivate more graduates interested in pursuing careers with NRCS.

Representatives of the Community College Alliance for Agriculture Advancement (C2A3) and NRCS held a virtual ceremony to celebrate the formal signing of a national memorandum of understanding (MOU) to develop a cooperative framework to enhance and accelerate training and adoption of technologies and best practices for improved agricultural productivity and natural resources stewardship.

“**NTC** is excited to be a partner of C2A3 and the NRCS,” said Dr. Greg Cisewski, Dean of **NTC’s** School of Agricultural Sciences, Utilities and Transportation. “This collaborative agreement will allow **NTC** to educate our students and assist producers in growing more crops while improving the soil health.

“The partnership will also bring pollinator plots to **NTC** this spring, which re-establishes native habitats for many pollinator species important to crop production.”

All C2A3 member institutions, including **NTC**, have college farms and are able to utilize their land resources for the implementation of conservation practices on the ground to help educate and inform students and producers. The goal of the cooperative agreement between the entities is to not only accelerate the adoption of conservation practices through the education of current, two-year agriculture students, but to also disseminate information to the broader community through field days and other college events and partnerships.

In addition, the colleges are utilizing the network to share resources, knowledge and expertise.

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NTC and Midwest Community College Partners joins forces with NRCS – continued from page 11

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Oct 29
2020
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Loyal, Tribune Record Gleaner

NTC names recent graduates

Northcentral Technical College (NTC) has announced the following students earned their degrees during the 2019-20 academic year:

Fall 2019 graduates

Greenwood: Tami Gardner
Loyal: Jennifer Brock, Jordan Radue
Spencer: Tanya Hensel, Lindsey Hinrichsen, Chelsea Johnson, Jenny Meyer, Joanne Richardson, Cheyenne Riemer, Jared Scherer, Angela Scherer

Spring 2020 graduates

Greenwood: Alicia Elgersma, Kelsey

Guenther
Loyal: Kaycee Benz, Tamerat Kubista, Cassandra Olson, Jordan Radue, Alexis Schreiner

Spencer: Elizabeth Endreas, Nathan Harm, Brooke Lenz, Joanne Richardson

Summer 2020 graduates

Loyal: Kaycee Benz, Tamerat Kubista, Cassandra Olson, Jordan Radue, Alexis Schreiner

Spencer: Elizabeth Endreas, Nathan Harm, Brooke Lenz, Joanne Richardson



Merrill, Foto News

Earn your GED through Zoom and NTC

WAUSAU — Northcentral Technical College (NTC) is pleased to announce an opportunity to help learners prepare for their General Education Development (GED) tests via Zoom workshops. Many employers today require that employees have at least a high school diploma or the equivalent. Adult Education at NTC offers a self-paced, friendly environment to earn a GED. Workshops are offered free of charge and learn-



about their options, including utilizing Zoom at home or at an NTC campus. Registration is required before completing a workshop.

ers can apply for grants to cover the cost of the GED test. Those who are interested in completing their GED are encouraged to contact the campus nearest to them to learn more

ATHLETICS

MHS juniors **Amelia Sk** of the Bluejay varsity tennis Doubles duo. The pair (Olivia Heitz/Elizabeth S in Eau Claire, on Wednesday on the varsity tennis tea



Nov 12 2020 Page 001 Clip resized 82%

NTC And DWD Recognize National Apprenticeship Week November 9 - 13

Northcentral Technical College (NTC) in partnership with the Bureau of Apprenticeship\ Department of Workforce Development are pleased to recognize National Apprenticeship Week, November 9 – 13, 2020.

As employers across the country struggle to find workers with the right skills due to the growing skills gap in the workforce, apprenticeships aim to fill the gap through paid on-the-job training. Apprenticeship offers career seekers the opportunity to earn a paycheck while learning from day one, and gain workplace-relevant skills in the field of their choice. Apprenticeships also provide affordable paths to secure high-paying jobs and careers.

National Apprenticeship Week is a nationwide celebration established by the U.S. Department of Labor that brings together leaders in business, labor, and education to showcase the impact apprenticeship programs have on addressing the

U.S. skills gap and preparing the American workforce for the jobs of today and tomorrow. Nationally, 94% of apprentices across the nation retain employment after completing an apprenticeship program.

“NTC is proud to partner with DWD to offer Youth Apprenticeship and Registered Apprenticeship programs,” said Katie Metko, NTC Apprenticeship Manager. “These apprenticeship programs are an earn while you learn opportunity for both high school students and adults. They allow individuals to explore careers and helps employers with workforce solutions.”

There are 11 Youth Apprenticeship programs that seamlessly transition to 200 adult Registered Apprenticeship programs locally. To learn more about Youth Apprenticeship, visit <http://www.ntc.edu/ya> and for information about NTC’s Registered Apprenticeship programs visit <http://www.ntc.edu/apprenticeships>.

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Wausau Campus

Kathy Krause

715.803.1746

Phillips Campus

Kay Hennes

715.348.7510

Antigo + Wittenberg Campuses

Wendy Storlie

715.348.7737

Medford + Spencer Campuses

Kellie Bales

715.348.7170

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.

Births

A son, Leon Lawrence, was born to Alisha Lemmer and Matthew Lemmer of Wausau on Thursday, October 22, 2020 at Aspirus Wausau Hospital.



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Nov 12

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Nov 11

2020

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Brooke Hammann

Local residents win statewide 4H award

Two residents of Barron County have won a statewide 4-H award presented to those “who display excellence and outstanding leadership in dairy projects throughout Wisconsin.”

In mid-October, the James W. Crowley Leadership Award was presented to Brooke Hammann, a 2020 Barron High School graduate, and the daughter of Scot and Becky Hammann, and Prairie Farm High School student Justyne Frisle, the daughter of Dean and Leslie Frisle.

According to Joe Muellenberg, outreach specialist for the Wisconsin 4-H Program, the award is named for “James W. Crowley, longtime Extension Dairy Specialist and strong supporter of dairy youth project work.”

He said Frisle and Hammann were among 15 Wisconsin residents chosen as award recipients by a committee composed of dairy industry leaders and professionals.

According to Leslie Frisle, Justyne is planning to major in dairy science, ag business or mathematics at one of the following schools: University of Wisconsin-Madison, UW-River Falls, or the University of Minnesota.

Hammann is attending [North Central Technical College](#) in Wausau. She is studying in the nursing program with one year of 4-H left.



Justyne Frisle

Join the
Barron News-Shield
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Nov 19

2020

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Hoppe, Servi named 2020 ATHENA Award finalists

JEREMY RATLIFF
EDITOR

On Wednesday, Nov. 4 Merrill residents Mindy Hoppe and Dr. Angie Servi were named finalists for the prestigious ATHENA Young Professional Leadership Award, during the 35th annual award program hosted by the Greater Wausau Chamber of Commerce.

Hoppe, owner and interior designer at Design Theory 19 (230936 Business Park Drive, Wausau) was named the recipient of this year's award. Design Theory 19 is an Interior Design Studio, specializing in commercial and residential design for new construction and remodeling.

A Merrill native, Hoppe has owned and operated Design Theory 19 since 2018 and has 14-years of experience in the interior design industry. She holds a Bachelor



ATHENA AWARD

of Science Degree in Interior Architecture from UW-Stevens Point. Hoppe's community service activities includes offering continuing education opportunities to students attending school for interior design and local professionals. She is also active with United Way, Fairy GodMothers and the Festival of Trees.

"I am honored to accept this award alongside the other well-deserving finalists." said Hoppe. "The ATHENA Young Professional Leadership Award exemplifies women who go above and be-

yond without expecting anything in return. I hope our efforts inspire other young professionals to make a positive impact in their community and to support others in their dreams and aspirations."

Servi was among 9 finalists for this year's award.

Dr. Servi is a Merrill native, and currently serves as Dean of Grants, Research and College Effectiveness for [Northcentral Technical College](#), a position she

*See **AWARD**
page 6*

Merrill, Foto News

AWARD

from page 1

has held since 2018. Servi holds a Doctorate from Edgewood College in Higher Education Leadership, a Masters Degree in teaching from Austin Peay University located in Clarksville, TN and a Bachelor's Degree in German and Finance from UW-Green Bay. Servi's tenure in community service includes serving on the Maple Grove Charter School Governance Board and volunteering as a



Mindy Hoppe.

Sunday School Teacher at St. Paul's Church in Hamburg. Servi is also active with United Way and



Dr. Angie Servi.

has served as a Family Readiness Group Leader with the U.S military through two deployments.



Lora Bladow.

2020 marks the second consecutive year, of which local professional women were recognized for their

accomplishments.

Last year, Lora Bladow of ReMax/Excel Realty garnered the award. Bladow served as one of two emcees during this year's award presentation.

As 2019 recipient, Bladow was recognized for her service as a mentor for other realtors and being active in the Merrill community,

Lora serves as a weekly "big" for Big Brothers Big Sisters, enjoying conversations with her "little" on topics like authenticity, education, goals and em-

powerment. As a realtor for Remax/Excel, Lora's goal is to educate her clients and help facilitate the best experience possible. With each home she sells in the Merrill Area Public School District, Lora donates \$100 to a scholarship fund.

The ATHENA Leadership Award® and the ATHENA Young Professional Leadership Award® are presented to women or men in recognition of their professional excellence, community service and for actively assisting women in their attainment of professional excellence and leadership skills.



Office Hours:
Monday - Friday • 8 a.m. - 5 p.m.
Mailing Address:



Richland Center, The Richland Observer

The newly formed Varsity RCHS eSports team just completed its second match of the year, winning against Wisconsin Dells High School, 4-1, in division 3 of the Wisconsin High School eSports Association (WIHSEA), competing in Super Smash Bros. Ultimate on the Nintendo Switch.

What is eSports, you may ask? Put simply, eSports is competitive organized video games, where players and teams train to compete against other teams. There are currently 36 Wisconsin high schools competing in the fall eSports league, separated into three divisions. WIHSEA has been around since 2017, although this is the first year RCHS has joined and fielded a team.

For the fall Super Smash Bros. Ultimate season, each week every school selects five student competitors, and they face off against another's school's team in five individual matches played to the best of three games. Whichever team reaches three total individual match wins is declared the victor against the opposing team.

In pre-season action, the year started out with a 2-3 loss against Juda High School, with both Lexxie Peterson and Alex Palmer notching 3-0 wins against Trent Lewis, and Mason Mielke, respectively, and with Becca Powell losing 0-3 to Chad Mansfield, Tre Adams losing 0-3 to Aiden Schadewaldt, and forfeiting to Vanessa Omedo. Starting out the regular season, the

RCHS eSport team's first opponent was Shullsburg High School. Alex Palmer was the only team member to gain a single game win, but losing his overall match 1-2 against Colin Montanye, with Tre Adams, Lexxie Peterson, and Grace Bladl all losing their matches 0-3 against Aiden Sexton, Aloysius Martin, and Jeb Rice, respectively, leading to an 0-5 loss. However, after that rough start to the season, the team bounced back against Wisconsin Dells High School to gain a 4-1 win, with Tre Adams and Lexxie Peterson winning in straight games 3-0 against Pam Marquard and Thora Rosholt, Alex Palmer winning 2-1 against Nisse Rosholt, Grace Bladl losing 0-3

See esports / page 2B



Tre Adams, Alex Palmer, Grace Bladl, Lexxie Peterson.



Alex Palmer, Tre Adams, Lexxie Peterson, Grace Bladl, Keara Mohn.

Nov 19 2020 Page B008 Clip resized 48%

Richland Center, The Richland Observer

esports

from page 8B

against Trey Whitehurst, and Keara Mohn winning the bye. RCHS's current team record is 1-1; up next week RCHS will be competing against the Racine Engineering, Arts, and Leadership School.

In eSports competitors must use extreme critical thinking, problem solving, and analytical skills on the fly as scenarios change within seconds, and as they adapt their strategy to each of their unique opponent's skills. For team-based games, such as Overwatch, competitors must also develop elite communication and collaboration skills, to instantly coordinate changing game plans as they try to defeat the other team.

Professional eSport players

compete in both individual, and team tournaments to win prizes up to \$15 million for first place in team events, and up to \$3 million for attaining the Fortnite World Cup. These players and teams are often sponsored by organizations around the world. The Milwaukee Bucks sponsors an NBA 2K eSport team.

The eSport market revenue has grown to over a billion dollars, last year, with many tournaments occurring worldwide, and being aired on ESPN, TBS, and ABC, among other tv stations, as well as being streamed online on Twitch.tv. With audiences worldwide exceeding 400 million viewers, and nationwide exceeding 25 million viewers, eSports has more overall followers than the NFL. With eSports being streamed live continuously online, people can always find

a match of their preferred game to watch.

Colleges have gotten into the game as well, with many colleges now offering scholarships to eSport competitors. Since the Wisconsin High School eSport Association was started in 2017, at least four Wisconsin high school students have earned a scholarship to play on a collegiate eSport team. In Wisconsin alone, here's the list of colleges with an eSport team: Bryant & Stratton College in Milwaukee, Carroll University in Waukesha, Edgewood College in Madison, Lakeland University in Sheboygan, Marquette University in Milwaukee, Northcentral Technical College in Wausau, and UW-Stout in Menomonie.