

DISTRICT BOARD OF TRUSTEES REGULAR MEETING

AGENDA

DATE: TUESDAY, DECEMBER 3, 2024
TIME: 1:00 P.M.
LOCATION: NORTHCENTRAL TECHNICAL COLLEGE – TIMBERWOLF CONFERENCE CENTER/D100,
1000 W. CAMPUS DRIVE, WAUSAU, WI 54401 AND VIA [ZOOM](#)
WEBINAR ID: 873 2888 3717 | PASSCODE: 817422

CALL TO ORDER

- A. Compliance with Open Meetings Law (Wis. Stat. 19.81-19.88)
- B. Pledge of Allegiance to the Flag
- C. Public Comment

Public Comment periods are not considered to be public hearings or a forum for public debate. No person may speak more than once to an issue or for a period longer than three (3) minutes. Individuals wishing to speak during this period must complete the sign-in form at the meeting location no less than fifteen (15) minutes prior to the start of the meeting. The total amount of time devoted to public comment at any given meeting will not exceed thirty (30) minutes unless extended by a majority vote of the Board.

STUDENT REPRESENTATIVE UPDATE

- A. Student Representative Update – Grace Koehler

APPROVAL OF MINUTES

- B. Approval of Minutes from October 15, 2024, Board of Trustees Regular Meeting

ACTION ITEMS

- A. [Final Modifications to the 2023-2024 Budget](#) – Chet Strebe
- B. [Approval of the 2023-2024 Annual Comprehensive Financial Report](#) – Chet Strebe

CONSENT VOTING AGENDA

- A. Approval of Consent Voting Agenda Including:
 - a. [Receipts + Expenditures](#)
 - b. [Personnel Changes](#)

BOARD DEVELOPMENT

- A. IT Security Assessment + Mitigation – Chet Strebe, Jon DeGroot + Mary Wirsing

INFORMATION/DISCUSSION

- A. President's Report
 - a. Comments from Informational Update
- B. Chairperson's Report
 - a. Update from WTC DBA Fall Meeting
 - b. NTC Mid-Year Graduation Ceremony: Saturday, December 14, 2024
 - c. Next Regular NTC Board Meeting: Tuesday, January 14, 2025
 - d. WTC DBA Legislative Seminar: Thursday, January 16, 2025, Concourse Hotel, Madison
 - e. Wisconsin ACCT Governance Leadership Institute: Friday, January 17, 2025, Concourse Hotel, Madison
- C. Information
 - a. [Advisory Meeting Minutes](#)
 - b. [Upcoming Meetings + Events](#)
 - c. [Good News](#)

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 enriches our communities by providing high quality learner and employer focused educational pathways that transform lives.

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

MEETING DATE: December 3, 2024

TOPIC: Final Modifications to the 2023-2024 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 2023-2024 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 align with Board priorities, fiscal prudence, and the multi-year plan 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: 

Dated: December 3, 2024

Proposed for Board Action
December 3, 2024

GENERAL FUND
BUDGET TRANSFER RESOLUTION
2023-2024 BUDGET

WHEREAS, the Northcentral Technical College District general fund total resources are (\$3,134,552) less than budgeted for the fiscal year 2023-2024, and

WHEREAS, total uses in the District's general fund are (\$3,134,552) less than budgeted for fiscal year 2023-2024,

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.

Resources in the general fund were less than budgeted due to the unutilized planned use of fund balance. This favorable outcome was primarily driven by additional institutional revenue, including higher-than-expected interest income, which ensured revenues were sufficient to fully cover expenditures without relying on the fund balance.

**Northcentral Technical College
General Fund
Budget Transfer Resolution
2023-2024 Budget**

RESOURCES	2023-2024 Budget	Recommended 2023-2024 Adjusted Budget	Difference
Revenues:			
Local Government	\$10,288,754	\$10,229,477	(\$59,277)
State Aids	21,965,579	22,290,947	325,368
Program Fees	9,341,399	9,299,540	(41,859)
Material Fees	517,846	510,110	(7,736)
Other Student Fees	137,269	139,447	2,178
Institutional Revenue	1,334,636	1,658,839	324,203
Federal Revenue	7,000	7,000	-
Total Revenues	43,592,483	44,135,360	542,877
Transfers from Reserves and Designated Fund Balances:*			
Reserved for Encumbrances	-	8,488	8,488
Designated for Operations	2,906,411	-	(2,906,411)
Designated for Post-Employment Benefits	1,186,357	-	(1,186,357)
Designated for State Aid Fluctuations	21,037	-	(21,037)
Designated for Subsequent Year	-	317,608	317,608
Designated for Subsequent Years	-	93,037	93,037
Total Transfers	4,113,805	419,133	(3,694,672)
Other Funding Sources:			
Interfund Transfers In	-	17,243	17,243
Total Transfers	-	17,243	17,243
Total Resources	\$47,706,288	\$44,571,736	(\$3,134,552)
USES			
Expenditures:			
Instructional	\$25,374,681	\$26,132,311	\$757,630
Instructional Resources	1,220,314	1,219,602	(712)
Student Services	2,958,483	2,989,013	30,530
General Institutional	8,760,770	9,829,671	1,068,901
Physical Plant	3,999,433	3,887,233	(112,200)
Public Service	-	-	-
Total Expenditures	42,313,680	44,057,830	1,744,150
Transfer to Reserves and Designated Fund Balances:*			
Reserved for Prepaid Items	355,000	124,517	(230,483)
Reserved for Encumbrances	20,000	-	(20,000)
Designated for Operations	-	376,414	376,414
Designated for State Aid Fluctuations	-	12,975	12,975
Designated for Subsequent Year	2,317,608	-	(2,317,608)
Designated for Subsequent Years	1,500,000	-	(1,500,000)
	4,192,608	513,906	(3,678,702)
Interfund Transfers Out	1,200,000	-	(1,200,000)
	1,200,000	-	(1,200,000)
Total Uses	\$47,706,288	\$44,571,736	(\$3,134,552)

*Represents increase or decrease to designated balance.

SPECIAL REVENUE FUND - OPERATIONAL
BUDGET TRANSFER RESOLUTION
2023-2024 BUDGET

WHEREAS, the Northcentral Technical College District special revenue fund – operational total resources are \$1,204,718 greater than budgeted for the fiscal year 2023-2024, and

WHEREAS, total uses in the District’s special revenue fund – operational are \$1,204,718 greater than budgeted for fiscal year 2023-2024,

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 decrease in state revenue is attributed to two-year grants being utilized at a slower pace than expected during the first year. Meanwhile, the increase in institutional revenue is driven by growth in Workforce Training and Dual Credit contracts, which also contributed to higher instructional expenses.

**Northcentral Technical College
Special Revenue Fund - Operational
Budget Transfer Resolution
2023-2024 Budget**

<u>RESOURCES</u>	<u>2023-2024 Budget</u>	<u>Recommended 2023-2024 Adjusted Budget</u>	<u>Difference</u>
Revenues:			
Local Government	\$600,000	\$600,000	\$0
State Aids	2,640,854	2,321,533	(319,321)
Program Fees	218,054	222,655	4,601
Material Fees	27,594	29,832	2,238
Other Student Fees	523,809	498,336	(25,473)
Institutional Revenue	5,537,187	6,871,536	1,334,349
Federal Revenue	1,739,513	1,725,889	(13,624)
Total Revenues	11,287,011	12,269,781	982,770
Other Sources			
Interfund Transfers In	-	-	-
Total Other Sources	-	-	-
Transfers from Reserves and Designated Fund Balances:*			
Designated for Subsequent Year	117,841	339,789	221,948
Total Transfers	117,841	339,789	221,948
Total Resources	\$11,404,852	\$12,609,570	\$1,204,718
<u>USES</u>			
Expenditures:			
Instructional	\$8,625,647	\$9,718,076	\$1,092,429
Instructional Resources	50,486	42,847	(7,639)
Student Services	1,976,513	1,934,323	(42,190)
General Institutional	730,449	787,634	57,185
Physical Plant	21,757	23,771	2,014
Total Expenditures	11,404,852	12,506,651	1,101,799
Transfers to Reserves and Designated Fund balances:*			
Reserved for Prepaid Items	-	26,953	26,953
Designated for Operations	-	75,966	75,966
Total Transfers	-	102,919	102,919
Other Uses			
Interfund Transfers Out	-	-	-
Total Other Uses	-	-	-
Total Uses	\$11,404,852	\$12,609,570	\$1,204,718

*Represents increase or decrease to designated balance.

Proposed for Board Action
December 3, 2024

SPECIAL REVENUE FUND – NON-AIDABLE
BUDGET TRANSFER RESOLUTION
2023-2024 BUDGET

WHEREAS, the Northcentral Technical College District special revenue fund – non-aidable total resources are (\$321,892) less than budgeted for the fiscal year 2023-2024, and

WHEREAS, total uses in the District’s special revenue fund – non-aidable are (\$321,892) less than budgeted for fiscal year 2023-2024,

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. This fund primarily consists of Financial Aid activity, student accident insurance, and college security. Additionally, student payments provided by grants flow through this fund.

The planned reclassification of student activity fees to the Special Revenue Non-Aidable fund has been postponed and will now take effect starting in the 2024-2025 fiscal year. This reclassification will result in adjustments to other student fees and an increase in reported expenses.

**Northcentral Technical College
Special Revenue Fund - Non-Aidable
Budget Transfer Resolution
2023-2024 Budget**

<u>RESOURCES</u>	2023-2024 Budget	Recommended 2023-2024 Adjusted Budget	Difference
Revenues:			
Local Government	\$200,000	\$171,697	(\$28,303)
State Aids	1,435,941	1,388,007	(47,934)
Other Student Fees	742,437	236,085	(506,352)
Institutional Revenue	56,000	41,844	(14,156)
Federal Revenue	9,063,645	9,343,902	280,257
Total Revenues	11,498,024	11,181,535	(316,489)
Transfers from Reserves and Designated Fund Balances:*			
Reserve for Student Organizations	-	(5,403)	(5,403)
Total Transfers	-	(5,403)	(5,403)
Other Funding Sources:			
Interfund Transfers In	-	-	-
Total Transfers	-	-	-
Total Resources	\$11,498,024	\$11,176,132	(\$321,892)
<u>USES</u>			
Expenditures:			
Instruction	\$10,000	\$12,246	\$2,246
Student Services	11,455,275	11,163,886	(291,389)
Total Expenditures	11,465,275	11,176,132	(289,143)
Transfer to Reserves and Designated Fund Balances:*			
Reserve for Student Organizations	32,749	-	(32,749)
Total Transfers	32,749	-	(32,749)
Other Uses:			
Interfund Transfers Out	-	-	-
Total Uses	\$11,498,024	\$11,176,132	(\$321,892)

*Represents increase or decrease to designated balance.

Proposed for Board Action
December 3, 2024

CAPITAL PROJECTS FUND
BUDGET TRANSFER RESOLUTION
2023-2024 BUDGET

WHEREAS, the Northcentral Technical College District capital projects fund total resources are (\$523,854) less than budgeted for the fiscal year 2023-2024, and

WHEREAS, total uses in the District's capital projects fund are (\$523,854) less than budgeted for fiscal year 2023-2024,

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 pre-spends 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.

**Northcentral Technical College
Capital Projects Fund
Budget Transfer Resolution
2023-2024 Budget**

<u>RESOURCES</u>	2023-2024 Budget	Recommended 2023-2024 Adjusted Budget	Difference
Revenues:			
State Aids	\$206,336	\$345,365	\$139,029
Institutional Revenue	1,087,756	2,504,885	1,417,129
Federal Revenue	1,135,362	1,036,800	(98,562)
Total Revenues	2,429,454	3,887,050	1,457,596
Transfers from Reserves and Designated Fund Balances:*			
Reserve for Capital Projects	1,647,031	865,582	(781,449)
Total Transfers	1,647,031	865,582	(781,449)
Other Funding Sources:			
Proceeds from Debt	13,500,000	13,499,999	(1)
Interfund Transfers In	1,200,000	-	(1,200,000)
Total Other Funding Sources	14,700,000	13,499,999	(1,200,001)
Total Resources	\$18,776,485	\$18,252,631	(\$523,854)
<u>USES</u>			
Expenditures:			
Instructional	\$5,251,566	\$4,405,377	(\$846,189)
Instructional Resources	579,850	608,057	28,207
Student Services	20,764	20,764	-
General Institutional	7,645,771	7,961,183	315,412
Physical Plant	5,278,534	5,257,250	(21,284)
Total Expenditures	18,776,485	18,252,631	(523,854)
Transfer to Reserves and Designated Fund Balances:*			
Reserve for Capital Projects	-	-	-
Total Transfers	-	-	-
Other Uses:			
Interfund Transfers Out	-	-	-
Total Uses	\$18,776,485	\$18,252,631	(\$523,854)

*Represents increase or decrease to designated balance.

Proposed for Board Action
December 3, 2024

DEBT SERVICE FUND
BUDGET TRANSFER RESOLUTION
2023-2024 BUDGET

WHEREAS, the Northcentral Technical College District debt service fund total resources are \$533,376 greater than budgeted for the fiscal year 2023-2024, and

WHEREAS, total uses in the District's debt service fund are \$533,376 greater than budgeted for fiscal year 2023-2024,

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 Services Fund
Budget Transfer Resolution
2023-2024 Budget**

<u>RESOURCES</u>	<u>2023-2024 Budget</u>	<u>Recommended 2023-2024 Adjusted Budget</u>	<u>Difference</u>
Revenues:			
Local Government Revenue	\$15,479,266	\$16,019,816	\$540,550
Institutional Revenue	311,135	296,243	(14,892)
Total Revenues	15,790,401	16,316,059	525,658
Transfers from Reserves and Designated Fund Balances:*			
Premium on Long-Term Debt	400,000	407,718	7,718
Reserve for Debt Services	-	-	-
Total Transfers	400,000	407,718	7,718
Interfund Transfers In	-	-	-
Total Resources	\$16,190,401	\$16,723,777	\$533,376
<u>USES</u>			
Expenditures:			
Physical Plant	\$16,034,500	\$16,094,730	\$60,230
Total Expenditures	16,034,500	16,094,730	60,230
Transfer to Reserves and Designated Fund Balances:*			
Reserve for Debt Services	155,901	629,047	473,146
Total Transfers	155,901	629,047	473,146
Other Funding Uses:			
Interfund Transfers Out	-	-	-
Total Transfers	-	-	-
Total Uses	\$16,190,401	\$16,723,777	\$533,376

*Represents increase or decrease to designated balance.

Proposed for Board Action
December 3, 2024

ENTERPRISE FUND
BUDGET TRANSFER RESOLUTION
2023-2024 BUDGET

WHEREAS, the Northcentral Technical College District enterprise fund total resources are \$255,434 greater than budgeted for the fiscal year 2023-2024, and

WHEREAS, total uses in the District's enterprise fund are \$255,434 greater than budgeted for fiscal year 2023-2024,

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
2023-2024 Budget**

<u>RESOURCES</u>	2023-2024 Budget	Recommended 2023-2024 Adjusted Budget	Difference
Revenues:			
Local Government Revenue	\$0	\$86,462	\$86,462
Institutional Revenue	<u>\$2,138,528</u>	<u>\$2,307,500</u>	<u>\$168,972</u>
Total Revenues	<u>2,138,528</u>	<u>2,393,962</u>	<u>255,434</u>
Transfers from Reserves and Designated Fund Balances:*			
Retained Earnings	<u>-</u>	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Interfund Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>
Total Resources	<u>\$2,138,528</u>	<u>\$2,393,962</u>	<u>\$255,434</u>
<u>USES</u>			
Expenditures:			
Auxiliary Services	<u>\$2,074,200</u>	<u>\$2,259,963</u>	<u>\$185,763</u>
Total Expenditures	<u>2,074,200</u>	<u>2,259,963</u>	<u>185,763</u>
Transfer to Reserves and Designated Fund Balances:*			
Retained Earnings	<u>64,328</u>	<u>116,756</u>	<u>52,428</u>
Total Transfers	<u>64,328</u>	<u>116,756</u>	<u>52,428</u>
Other Funding Uses:			
Interfund Transfers Out	<u>-</u>	<u>17,243</u>	<u>17,243</u>
Total Transfers	<u>-</u>	<u>17,243</u>	<u>17,243</u>
Total Uses	<u>\$2,138,528</u>	<u>\$2,393,962</u>	<u>\$255,434</u>

*Represents increase or decrease to designated balance.

Proposed for Board Action
December 3, 2024

INTERNAL SERVICE FUND
BUDGET TRANSFER RESOLUTION
2023-2024 BUDGET

WHEREAS, the Northcentral Technical College District internal service fund total resources are \$677,941 greater than budgeted for the fiscal year 2023-2024, and

WHEREAS, total uses in the District's internal service fund are \$677,941 greater than budgeted for fiscal year 2023-2024,

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 majority of the activity in this fund.

**Northcentral Technical College
Internal Service Fund
Budget Transfer Resolution
2023-2024 Budget**

<u>RESOURCES</u>	2023-2024 Budget	Recommended 2023-2024 Adjusted Budget	Difference
Revenues:			
Institutional Revenue	\$6,341,091	\$6,310,200	(\$30,891)
Total Revenues	6,341,091	6,310,200	(30,891)
Transfers from Reserves and Designated Fund Balances:*			
Retained Earnings	-	708,832	708,832
Total Transfers	-	708,832	708,832
Interfund Transfers In	-	-	-
	-	-	-
Total Resources	\$6,341,091	\$7,019,032	\$677,941
<u>USES</u>			
Expenditures:			
Auxiliary Services	\$5,792,924	\$7,019,032	\$1,226,108
Total Expenditures	5,792,924	7,019,032	1,226,108
Transfer to Reserves and Designated Fund Balances:*			
Retained Earnings	548,167	-	(548,167)
Total Transfers	548,167	-	(548,167)
Interfund Transfers Out	-	-	-
	-	-	-
Total Uses	\$6,341,091	\$7,019,032	\$677,941

*Represents increase or decrease to designated balance.



**YEARS ENDED
JUNE 30, 2024 & 2023**

Prepared by the NTC Finance team.

NORTHCENTRAL TECHNICAL COLLEGE | 1000 W. CAMPUS DRIVE, WAUSAU, WI 54401
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INTRODUCTORY SECTION



YEARS ENDED 2024 & 2023
Annual Comprehensive
Financial Report

December 3, 2024

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

The Annual Comprehensive Financial Report (ACFR) for Northcentral Technical College District ("NTC" or the "College") for the fiscal year ended June 30, 2024, 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, 2024. 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.

Mission, Vision, Values

As NTC journeys from mission to vision, strong and well-defined values guide the work on goals and objectives to create an innovative future for NTC and the learners, businesses and communities it serves. The following revised mission, vision and values reflect feedback and provide a solid foundation for continued success.

Mission

Northcentral Technical College enriches our communities by providing high quality learner and employer focused educational pathways that transform lives.

Vision

Building futures as our community's college of choice.

Values

- **Learner Success**
We believe in and promote a welcoming and supportive campus community that ensures every student has the opportunity to be successful.
- **Innovation**
We foster a leading edge learning environment that embraces technology and ingenuity.
- **Continuous Improvement**
We prioritize data-informed decision making to enhance efficiencies and improve outcomes.
- **Integrity**
We recognize the importance of a culture of respect, civility and professionalism.
- **Community Commitment**
We are responsive to community needs through strong partnerships, collaboration and advocacy.



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, CDL Training Center and Community Safety Simulation Center in Merrill, a Wood Technology Center of Excellence in Antigo and an Agriculture Center of Excellence and Diesel Technology Center just north of the Wausau Campus in the Village of Maine. The Wausau Campus also features an Advanced Engineering and Manufacturing Center of Excellence featuring an Industry 4.0 Smart Manufacturing Lab, the Butcher Block, a Center for Health Sciences featuring a Center for Simulation + Innovation and Community Dental Clinic, Communication Technology Center of Excellence featuring Studio 7, Community Collaboration Center, Emergency Services Training Center, Information Technology & Entrepreneurial Center (iTEC), Professional Conference Center, Studio Max Salon and Spa featuring the Therapeutic Massage Center, SPOONS Restaurant and Workforce Leadership Center.

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 to certification through flexible learning opportunities including eight-week courses, NTC Connect and Virtual College. 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

In September 2024, three counties in the NTC District (Langlade, Menominee and Price) are experiencing unemployment rates higher than the state's unemployment rate of 2.5 percent. Menominee County is experiencing the highest rate in District at 3.8 percent. All NTC District counties are experiencing unemployment rates lower than the national unemployment rate.

State Economy

As employers seek to meet workforce demands, 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 workforce.

NTC is a trusted partner, working with employers to expand the talent pipeline and support incumbent workers through short term, flexible credentials, continuing education and workforce training.

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 and/or stagnant state aids underscore the importance of prudent fiscal management and long-term planning at NTC.

Financial Policies

Northcentral Technical College is committed to developing sound management systems and effective internal controls. Significant efforts are made to employ qualified personnel and develop systems that provide appropriate supervision and segregation of duties.

Internal Controls

Management of the College is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the institution are protected from loss, theft, or misuse, and to ensure the reliability of financial and accounting records, facilitating the preparation of financial statements in conformity with generally accepted accounting principles in the United States. Management takes full responsibility for the completeness and reliability of the report's information, based on an established comprehensive internal control framework.

The cost of internal controls should not exceed anticipated benefits. Therefore, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free from material misstatements.

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

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

Long-term Financial Planning and Budgeting

Five-year budget projections for both the operating and capital budgets are maintained and reviewed regularly. These projections forecast future revenues, expenditures, borrowing, and fund balance levels to ensure compliance with 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 guided by the District Board and involves participation across all levels of the College. The District Board is required to adopt a final budget before the close of the fiscal year, serving 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, with College administration and the District Board conducting budget reviews. From November through May, NTC leaders prepare, present, and revise budget plans for the upcoming year. Between February and May, the District Board reviews these plans to ensure alignment with NTC's mission, vision, and strategic planning process. In May and June, the District Board approves the budget for a public hearing, followed by the hearing itself. By June 30, the District Board adopts the budget for the next fiscal year, as

required by State Statutes. Once adopted, the budget sets the proposed dollar amounts for the operational and debt service tax levy, though actual mill rates are determined in October when valuation figures become available.

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

Independent Audit

CliftonLarsonAllen LLP, Certified Public Accountants, issued an unmodified (“clean”) opinion on Northcentral Technical College District’s financial statements for the year ended June 30, 2024. The independent auditor’s report can be found at the beginning of the financial section of this report. Reports specific to the single audit are included in the single audit section.

Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Northcentral Technical College for its annual comprehensive financial report (ACFR) for the fiscal year ending June 30, 2023. NTC has proudly earned this prestigious award for 28 consecutive years. To receive the Certificate of Achievement, a government must publish an easily readable and well-organized annual comprehensive financial report that satisfies both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for one year only. We believe that our current ACFR meets the Certificate of Achievement Program’s requirements, and we are submitting it to the GFOA for eligibility consideration for another certificate.

Acknowledgement

The timely preparation of this report was accomplished through the cooperative and concerted efforts of the Financial Services and Community + Government Relations offices of Northcentral Technical College and with the professional services of the District’s independent audit firm, CliftonLarsonAllen LLP. We express 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. Jeannie Worden
President



Dr. Chet Strebe
Vice President, Business and Technology

NORTHCENTRAL TECHNICAL COLLEGE

Wausau, Wisconsin

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended June 30, 2024

Members of the Board

Paul Proulx (Central Region), Chairperson
Troy Brown (East Region), Vice Chairperson
Charlie Paulson (West Region), Secretary/Treasurer
Sherry Bunten (East Region), Member
Tucona Crowder (Central Region), Member
Michael Endreas, Member
Tom Felch (Central Region), Member
Keith Langenhahn, Member
Heather Renzelmann (Central Region), Member

Executive Leadership Team

Dr. Jeannie Worden, President
Dr. Darren Ackley, Provost & Vice President, Learning
Dr. Sarah Dillon, Vice President, Student Services & Regional Campuses
Katie Felch, Vice President, Community & Government Relations
Dr. Chet Strebe, Vice President, Business & Technology
Cher Vink, Vice President, Human Resources, Facilities & Risk Management

Officials Issuing Report

Dr. Jeannie Worden, President
Dr. Chet Strebe, Vice President, Business & Technology

Report Prepared By

Dr. Chet Strebe, Vice President, Business & Technology
Christina Rickert, Senior Director of Finance
Liz Hahn, Accounting Manager, Student Accounts and Cash Management
Sara Melk, Accounting Manager, Revenue Strategies and Operations
Ann Thurs, Accounting Manager, General Ledger and Financial Reporting
NTC Finance Team

Technical Support Provided by College Teams

Facilities, Finance, Human Resources, Information Technology, Institutional Research, Learning, Marketing, and Student Services

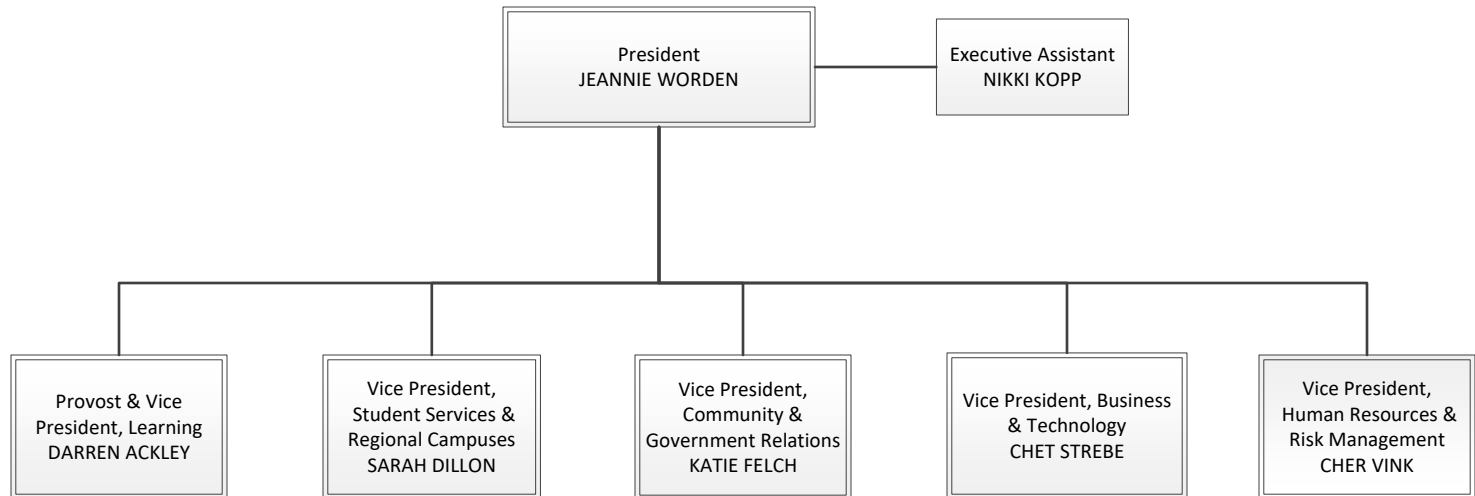
MISSION STATEMENT

Northcentral Technical College enriches our communities by providing high quality learner and employer focused educational pathways that transform lives.

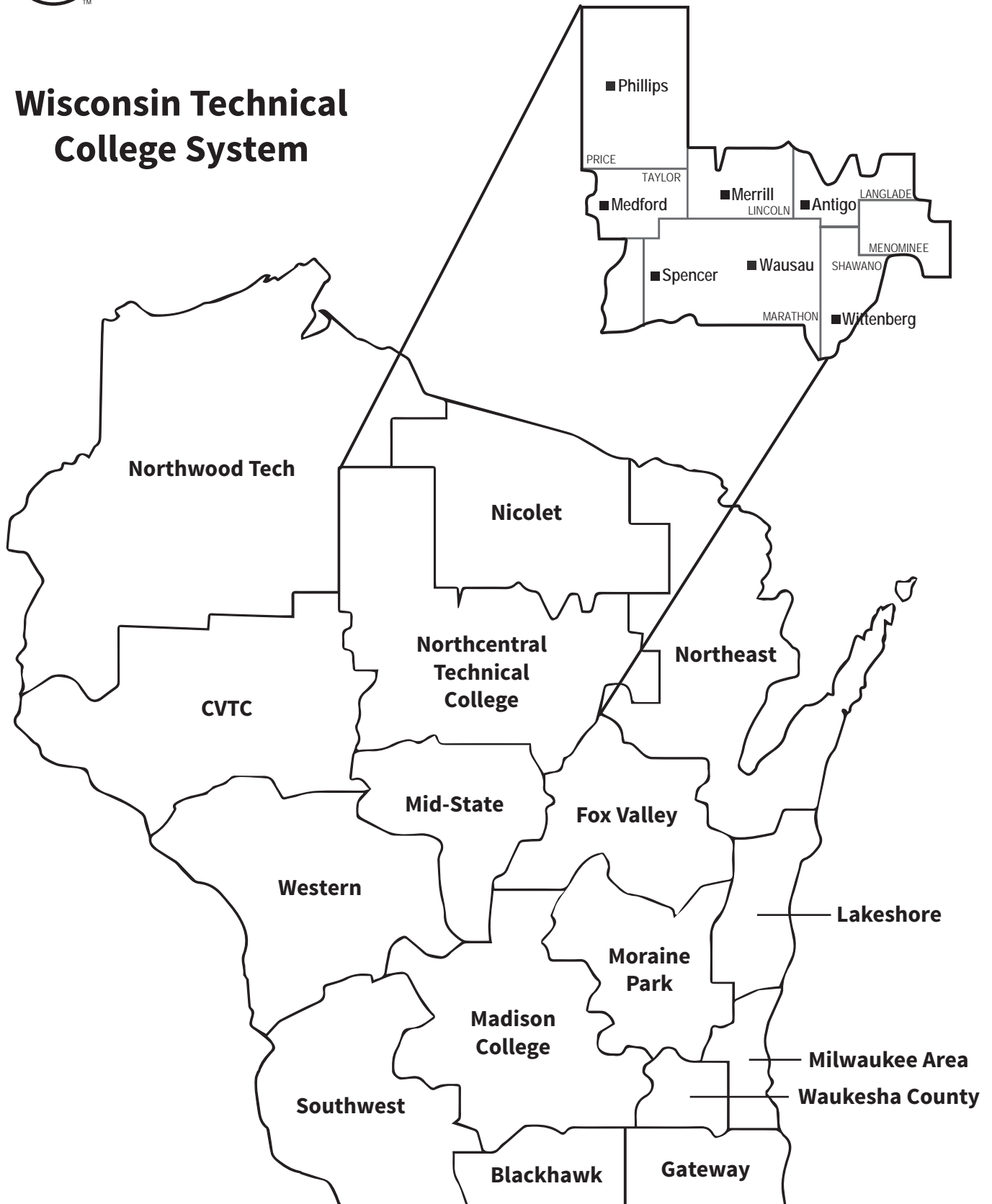
DISTRICT OFFICE

Northcentral Technical College
1000 W. Campus Drive, Wausau, Wisconsin 54401, 715.675.3331

NORTHCENTRAL TECHNICAL COLLEGE ORGANIZATIONAL CHART



Wisconsin Technical College System





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Northcentral Technical College District
Wisconsin**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Executive Director/CEO

FINANCIAL SECTION



YEARS ENDED 2024 & 2023
Annual Comprehensive
Financial Report



INDEPENDENT AUDITORS' REPORT

District Board
Northcentral Technical College District
Wausau, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities and the aggregate remaining fund information of Northcentral Technical College District (the District), as of and for the years ended June 30, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and aggregate remaining fund information of the District as of June 30, 2024 and 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedules of changes in the employer's 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, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 GAAS, 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 audits 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 opinions on the financial statements that collectively comprise the District's basic financial statements. The budgetary comparison schedules and schedules of expenditures of federal and state awards, 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, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. 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 as a whole.


Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2024, 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.



CliftonLarsonAllen LLP

Wauwatosa, Wisconsin
November 18, 2024

Management's Discussion and Analysis

Northcentral Technical College District

Management's Discussion and Analysis

Year Ended June 30, 2024

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, 2024 and 2023.

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

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

Statement of Revenues, Expenses, and Changes in Net Position

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

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

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

	2024	Increase or (Decrease) %	2023	Increase or (Decrease) %	2022 (As Restated)
OPERATING REVENUES					
Student Fees	\$ 7,282,194	4.2%	\$ 6,987,596	-0.5%	\$ 7,021,768
Federal Grants	4,609,125	38.6%	3,325,974	75.8%	1,891,785
State Grants	4,053,405	-0.6%	4,078,111	1.9%	4,003,017
Contract Revenues	6,420,054	20.9%	5,309,447	8.3%	4,902,395
Auxiliary Enterprise Revenues	2,301,405	11.5%	2,063,309	-2.0%	2,105,630
Miscellaneous	854,534	-4.9%	898,421	3.5%	868,016
Total Operating Revenues	25,520,717	12.6%	22,662,858	9.0%	20,792,611
OPERATING EXPENSES					
Instruction	34,878,495	4.3%	33,427,679	22.4%	27,307,022
Instructional Resources	1,227,410	-3.6%	1,273,267	13.2%	1,124,463
Student Services	5,309,416	-0.5%	5,335,454	12.0%	4,764,606
General Institutional	12,157,808	-3.5%	12,604,792	37.4%	9,175,463
Physical Plant	2,643,518	-29.0%	3,725,383	-0.6%	3,746,237
Auxiliary Enterprise Services	2,250,838	-0.1%	2,252,885	8.8%	2,071,539
Depreciation	11,963,816	-1.7%	12,170,756	7.0%	11,375,288
Student Aid	3,215,933	20.5%	2,668,655	-63.1%	7,227,917
Total Operating Expenses	73,647,234	0.3%	73,458,871	10.0%	66,792,535
OPERATING LOSS	(48,126,517)	-5.3%	(50,796,013)	10.4%	(45,999,924)
NONOPERATING REVENUES (EXPENSES)					
Property Taxes	29,361,602	35.8%	21,613,330	-4.6%	22,644,579
State Operating Appropriations	22,290,947	1.0%	22,078,799	1.8%	21,691,319
Federal grants	5,120,346	-6.7%	5,488,210	-55.3%	12,284,594
Gain (Loss) on Disposal of Capital Assets	-	-100.0%	(44,316)	-59.7%	(109,988)
Investment Income	2,355,704	76.9%	1,331,426	2404.0%	53,172
Interest Expense	(1,202,794)	2.8%	(1,169,576)	10.0%	(1,063,275)
Net Nonoperating Revenues	57,925,805	17.5%	49,297,873	-11.2%	55,500,401
CHANGE IN NET POSITION	9,799,288	-754.1%	(1,498,140)	-115.8%	9,500,477
Net Position - Beginning of Year	71,069,374		72,567,514		63,067,037
NET POSITION - END OF YEAR	<u>\$ 80,868,662</u>		<u>\$ 71,069,374</u>		<u>\$72,567,514</u>

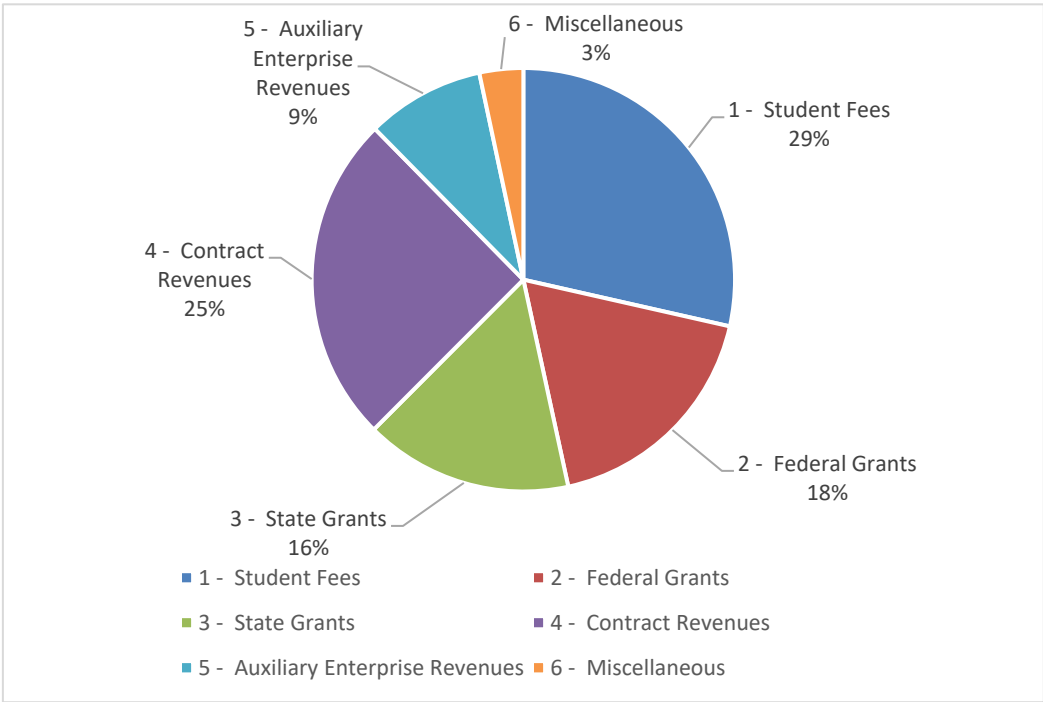
Statement of Revenues, Expenses, and Changes in Net Position (Continued)

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 2024, the College generated \$25.5 million of operating revenues for the offering of services, up 12.6% from 2023 (\$22.7 million), which was up 9.0% from 2022 (\$20.8 million). Significant items and revenue sources are as follows:

- Student fees increased 4.2% (\$295k) in fiscal year 2024, compared to \$7.0 million and \$7.0 million in 2023 and 2022, respectively. Total revenues from program, material, and other student fees were approximately \$10.9 million, up 3.1% before scholarship allowances.
- Nearly \$8.7 million in operating revenues from state and federal grants were earned by the District during the year, up as compared to \$7.4 million in 2023 and \$5.9 million in 2022. The increase in operating revenue of 17% in 2024 and 26% in 2023 was primarily due to additional federal awards received by the College.
- Contract revenues of \$6.4 million for the year represent revenues from instructional and technical assistance contracts with businesses and industries, as well as local school districts.
- 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 \$2.3 million this year, an increase of 11.5% in 2023 and a decrease of 2.0% from 2022.
- Miscellaneous revenue decreased 4.9% in 2024 to roughly \$.9 million which had increased 3.5% in the prior fiscal year. This revenue category includes rental income, commissions, and donations; NTC experienced growth in commission and rental income in 2024 compared to the modest increase seen in the prior fiscal year.

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

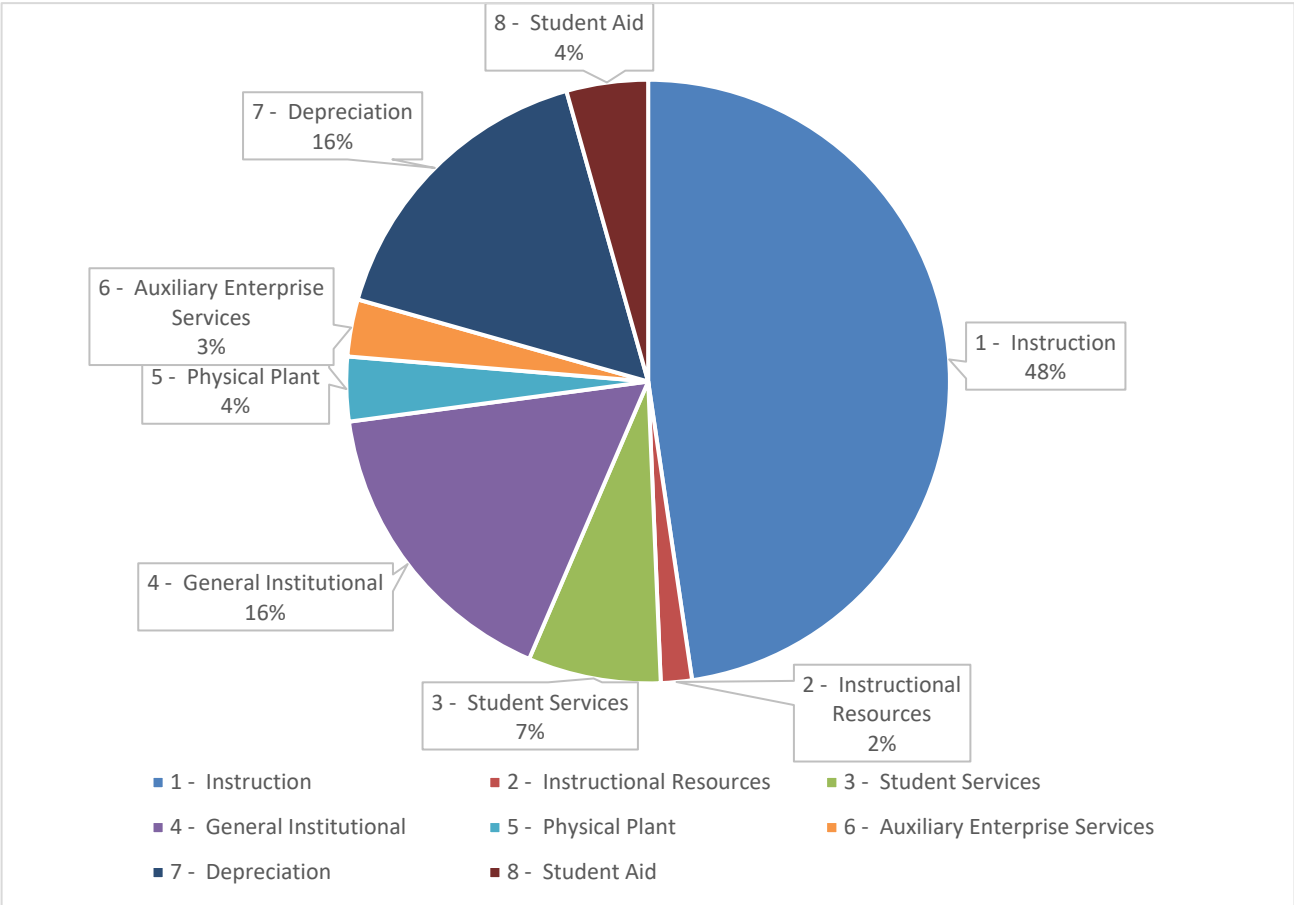


Statement of Revenues, Expenses, and Changes in Net Position (Continued)

Operating expenses are costs related to offering the programs of the District. During 2024, operating expenses totaled \$73.6 million, up from \$73.5 million in 2023. The majority of the District's expenses, about 59%, are for personnel related costs. Other major types of expenses include supplies and minor equipment (8%), contracted services (7%), depreciation (16%), 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 \$1.8 million or 5.7% in 2024 and increased \$396,000 or 1.3% in 2023.
- Employee benefit expenses decreased \$1.8 million or 16% in 2024 and increased \$1.2 million or \$25% in 2023.
- NTC experienced increased costs related to travel, memberships and subscriptions, insurance, depreciation, student aid and other expenses in 2024.
- NTC saw a decrease in costs related supplies and minor equipment, postage, printing and advertising, repairs and maintenance, contracted services, rentals, and utilities. Depreciation expense decreased \$0.5 million or 4.5% compared to 2023.

The graph below categorized operating expenses by function:



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

Nonoperating revenues and expenses are items not directly related to providing instruction. Net nonoperating revenues for the year ended June 30, 2024, were approximately \$57.9 million. The most significant components of net nonoperating revenues include the following:

- Property taxes levied by the District for the year were approximately \$29.3 million, an increase driven by taxes levied for net new construction and for retirement of debt. The prior year decrease of 4.6% was due to a property tax levy shift to the State of Wisconsin for property tax relief aid, offset by property taxes levied for net new construction and for retirement of debt.
- State operating appropriations accounted for approximately \$22.3 million in revenues in 2024, up from \$22.1 million in 2023, which had increased from \$21.7 million in 2022.
- Investment income was up 77% or \$1 million during 2024 and 2404% or \$1.3 million in 2023 due to significant increases in interest rates during the fiscal years.
- Interest expense of approximately \$1.2 million was recorded by the District this year, up 2.8% from \$1.17 million in 2023, which increased 10% from \$1.06 million in 2022.
- Net position at June 30, 2024, was \$80,868,662 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:

	2024	Increase or Decrease %	2023	Increase or Decrease %	2022 (As Restated)
Net Cash Provided (Used) by Operating Activities	\$ (39,625,064)	17.7%	\$(33,672,579)	4.8%	\$(32,129,228)
Net Cash Provided by Noncapital Financing Activities	55,984,660	15.1%	48,647,457	-7.6%	52,671,099
Net Cash Provided (Used) by Capital and Related Financing Activities	(20,472,676)	18.2%	(17,315,189)	0.6%	(17,205,538)
Net Cash Provided by Investing Activities	<u>2,355,704</u>	76.9%	<u>1,331,426</u>	2404.0%	<u>53,172</u>
Net increase (decrease) in cash and cash equivalents	<u>\$ (1,757,376)</u>		<u>\$ (1,008,885)</u>		<u>\$ 3,389,505</u>

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

- The largest component of cash used in operating activities is typically payments to suppliers for the cost of doing business. Approximately \$30.2 million was paid in 2024, as compared to \$24.9 million in 2023, and \$24.5 million in 2022.
- Another significant component of operating cash flows is payments to employees. The District paid \$34.8 million in salaries/wages and benefits in 2024 (\$31.9 million in 2023 and \$32.5 million in 2022).
- The largest cash inflows from operating activities included \$7.1 million in student fees and \$8.7 million in state and federal grants in 2024, as compared to \$7.4 million in student fees and \$12.7 million, respectively in 2023, and \$6.7 million and \$10.1 million, respectively in 2022.
- All property taxes received, roughly \$28.5 million this year, are categorized as cash flows from noncapital financing activities (\$21.1 million in 2023 and \$22.6 million in 2022). The other major item in this category is state appropriations, which accounted for \$22.3 million of positive cash flow (\$22.1 million in 2023 and \$21.7 million in 2022.).
- 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 decreased \$1.8 million 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:

	2024	Increase or (Decrease) %	2023	Increase or (Decrease) %	2022 (As Restated)
ASSETS					
Cash and Cash Equivalents	\$ 48,347,379	-3.5%	\$ 50,104,755	-2.0%	\$ 51,113,640
Net capital assets	83,060,670	9.7%	75,719,555	3.0%	73,495,889
Other assets	12,469,500	-11.3%	14,062,844	-39.9%	23,382,554
Total Assets	<u>\$ 143,877,549</u>	<u>2.9%</u>	<u>\$ 139,887,154</u>	<u>-5.5%</u>	<u>\$ 147,992,083</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 20,538,845</u>	<u>-35.1%</u>	<u>\$ 31,640,902</u>	<u>23.6%</u>	<u>\$ 25,601,156</u>
LIABILITIES					
Other Liabilities	\$ 21,602,905	-13.7%	\$ 25,043,868	44.8%	\$ 17,292,530
Noncurrent liabilities	48,078,261	-14.3%	56,107,729	8.6%	51,672,886
Total Liabilities	<u>\$ 69,681,166</u>	<u>-14.1%</u>	<u>\$ 81,151,597</u>	<u>17.7%</u>	<u>\$ 68,965,416</u>
DEFERRED INFLOWS OF RESOURCES	<u>\$ 13,866,566</u>	<u>-28.2%</u>	<u>\$ 19,307,085</u>	<u>-39.8%</u>	<u>\$ 32,060,309</u>
NET POSITION					
Net Investment in Capital Assets	\$ 43,198,846	16.1%	\$ 37,213,215	10.4%	\$ 33,696,112
Restricted:					
Net Pension Asset	-	0.0%	-	0.0%	13,204,201
Debt Service	8,227,577	1.0%	8,145,380	4.3%	7,812,886
Unrestricted	29,442,239	14.5%	25,710,779	44.0%	17,854,315
Total Net Position	<u>\$ 80,868,662</u>	<u>13.8%</u>	<u>\$ 71,069,374</u>	<u>-2.1%</u>	<u>\$ 72,567,514</u>

A more detailed analysis reveals 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, 2024, was approximately \$190.1 million and \$107.0 million, respectively. Capital assets at June 30, 2023, were approximately \$177.1 million and \$101.4 million accumulated depreciation and capital assets at June 30, 2022, were \$163.7 million and \$90.2 million accumulated depreciation.
- The other assets category is primarily made up of various accounts receivable balances, including property taxes receivable of over \$7.1 million (\$6.3 million in 2023 and \$5.7 million in 2022), and a net pension assets of \$-0- (\$-0- in 2023 and \$13.2 million in 2022).

Statement of Net Position (Continued)

- 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, 2024, amounts to \$83.1 (net of accumulated depreciation). This includes land and land improvements, buildings and improvements, and moveable equipment.

The District completed the following during fiscal year 2023-2024.

Facilities-related Projects, Wausau Campus:

- \$1,208,000 – Health 4.0 Remodel – Center for Health Sciences
- \$ 168,000 – Workforce (WTPD) Training Classroom Remodel – A165 & A166
- \$ 162,000 – Workforce (WTPD) Staff Offices Remodel
- \$ 153,000 – Massage Therapy Remodel
- \$ 252,000 – General Maintenance Capital Projects and Small Remodeling Projects
- \$ 217,000 – Furnishings

Facilities Related Projects, Regional Campuses:

- \$ 534,000 – CDL Paving – Merrill Ag Storage Building
- \$ 84,000 – Feed Storage Building – Agriculture Center of Excellence (ACE)
- \$ 80,000 – Electrical Service from ACE to Feed Storage Building
- \$ 29,000 – Merrill Warming House

Additional Major Capital Purchases:

- \$1,813,000 – Instructional-related Equipment, including:
 - \$ 333,000 – C.N.A. Mobile Lab Trailer, Health
 - \$ 289,000 – LearningSpace Enterprise – Clinical Simulation Management Platform, Health
 - \$ 265,000 – 2024 Freightliner Bucket Truck, Lineman
 - \$ 258,000 – Workbenches, Industry 4.0-Engineering & Advanced Manufacturing
 - \$ 179,000 – 2024 Kenworth T180 Class A Semi Tractor, CDL
 - \$ 165,000 – 2025 Freightliner PE116, CDL
 - \$ 134,000 – Immersive Interactive Standard Room-HD 1080, Health
 - \$ 105,000 – SynDaver Labs G2 Synthetic Human SynTissue Surgical Model, Health
 - \$ 85,000 – Fire Vent Academy Model Utility Trailer, Fire

Statement of Net Position (Continued)

- \$3,423,000 - IT Equipment and Software
 - \$1,265,000 – Software – Various Software Agreements & Renewals
 - \$ 694,000 – IT Equipment – PC's, Laptops, Tablets, Monitors and related
 - \$ 419,000 – Vmware, 3 years
 - \$ 253,000 – VSAN Cluster, Server Storage
 - \$ 252,000 – NTC Connect Classroom Upgrades – Equipment & Installation
 - \$ 220,000 – Rubrik Cloud Data Management Protection, year 1 of 5
 - \$ 108,000 – Annual PeopleSoft Maintenance
 - \$ 100,000 – TransactCampus Renewal
 - \$ 112,000 – Cisco XDR, AMP, year 1 of 3

Construction in Progress, totaling approximately \$17,132,000, included the following at fiscal year-end.

Facilities Related Projects, Wausau Campus:

- Apprenticeship Classroom & Lab Refresh
- CHS HVAC Upgrades
- Dental Vestibule Addition
- Dental Improvements & Security
- Meat Processing Remodel
- Workforce Training Classrooms – A Building

Facilities Related Projects, Regional Campuses:

- Antigo Sawmill Addition
- Ag Center Fencing

Additional Major Capital Purchases:

- Sawmill Equipment – Hardwood Training Sawmill
- Wood Saw Filing Equipment
- Meat Processing Mobile Lab
- Meat Talent/Pasture to Plate – Program Start-up Equipment
- Merrill Community Safety Simulation Center
- Program Evaluation Software & Implementation
- Destiny One Software – Modern Campus
- Workday ERP

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

At the end of the 2024 fiscal year, the District had total general obligation debt outstanding of \$47,880,000. 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 long-term 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 2024. The

Statement of Net Position (Continued)

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 unemployment rate for August 2024 was 3.7 percent, not seasonally adjusted. One of the ten counties in the NTC District, Menominee County, is experiencing an unemployment rate above the state rate. In addition, Menominee County is experiencing the highest rate in the state at 5.8 percent. Preliminary unemployment rates for September 2024 show all counties in the NTC district remaining consistent from August to September.

As the need for skilled workers grows in Wisconsin, there will continue to be a demand for the educational services provided by NTC. Through flexible course and program offerings, the College will ensure that students have the opportunity to seek the credential(s) needed for the workforce and businesses have the talent pipeline essential for their success.

NTC will continue 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.

Contacting the District's Financial Management

The financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Christina Rickert, Senior Director of Finance, at 1000 W. Campus Dr., Wausau, WI 54401

Financial Statements

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
STATEMENTS OF NET POSITION
JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 48,347,379	\$ 50,104,755
Property Taxes Receivable	7,071,352	6,283,117
Accounts and Other Receivables - Net	3,618,328	6,263,228
Inventories	137,896	139,101
Prepaid Expenses and other assets	1,641,924	1,377,398
Total Current Assets	<u>60,816,879</u>	<u>64,167,599</u>
NONCURRENT ASSETS		
Capital Assets Not Being Depreciated/Amortized	17,592,884	11,188,864
Capital Assets Being Depreciated/Amortized	172,515,367	165,907,476
Less: Accumulated Depreciation/Amortized	<u>(107,047,581)</u>	<u>(101,376,785)</u>
Total Noncurrent Assets	<u>83,060,670</u>	<u>75,719,555</u>
Total Assets	143,877,549	139,887,154
DEFERRED OUTFLOWS OF RESOURCES		
Related to OPEB - District OPEB Plan	299,282	416,578
Related to Pensions	<u>20,239,563</u>	<u>31,224,324</u>
Total Deferred Outflows of Resources	<u>20,538,845</u>	<u>31,640,902</u>
Total Assets and Deferred Outflows of Resources	<u><u>\$ 164,416,394</u></u>	<u><u>\$ 171,528,056</u></u>

See accompanying Notes to Financial Statements.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
STATEMENTS OF NET POSITION (CONTINUED)
JUNE 30, 2024 AND 2023**

	<u>2024</u>	<u>2023</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION		
CURRENT LIABILITIES		
Accounts Payable	\$ 2,023,232	\$ 3,783,582
Accrued Liabilities:		
Payroll, Payroll Taxes, and Insurance	1,250,194	1,880,250
Interest	469,433	463,133
Unearned Revenue	745,341	3,533,241
Long-term Liabilities and OPEB Due Within One Year	<u>17,114,705</u>	<u>15,383,662</u>
Total Current Liabilities	21,602,905	25,043,868
NONCURRENT LIABILITIES		
Due in More than One Year	42,846,575	43,859,043
OPEB Liability - District OPEB Plan	2,835,072	3,607,259
Net Pension Liability	<u>2,396,614</u>	<u>8,641,427</u>
Total Noncurrent Liabilities	48,078,261	56,107,729
 Total Liabilities	 69,681,166	 81,151,597
DEFERRED INFLOWS OF RESOURCES		
Related to OPEB - District OPEB Plan	1,061,853	1,205,747
Related to Pensions	<u>12,804,713</u>	<u>18,101,338</u>
Total Deferred Inflows of Resources	13,866,566	19,307,085
NET POSITION		
Net Investment in Capital Assets	43,198,846	37,213,215
Restricted:		
Debt Service	8,227,577	8,145,380
Unrestricted	<u>\$ 29,442,239</u>	<u>\$ 25,710,779</u>
Total Net Position	80,868,662	71,069,374
 Total Liabilities, Deferred Inflows of Resources, and Net Position	 <u>\$ 164,416,394</u>	 <u>\$ 171,528,056</u>

See accompanying Notes to Financial Statements.

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEARS ENDED JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
OPERATING REVENUES		
Student Program Fees, Net of Scholarship Allowances of \$3,188,329 and \$3,169,686 Respectively	\$ 6,273,102	\$ 5,950,417
Student Material Fees, Net of Scholarship Allowances of \$133,590 and \$114,253, Respectively	402,473	369,703
Other Student Fees, Net of Scholarship Allowances of \$267,249 and \$268,253, Respectively	606,619	667,476
Federal Grants	4,609,125	3,325,974
State Grants	4,053,405	4,078,111
Business and Industry Contract Revenues	5,503,413	4,465,017
School District Contract Revenues	916,641	844,430
Auxiliary Enterprise Revenues	2,301,405	2,063,309
Miscellaneous	854,534	898,421
Total Operating Revenues	<u>25,520,717</u>	<u>22,662,858</u>
OPERATING EXPENSES		
Instruction	34,878,495	33,427,679
Instructional Resources	1,227,410	1,273,267
Student Services	5,309,416	5,335,454
General Institutional	12,157,808	12,604,792
Physical Plant	2,643,518	3,725,383
Auxiliary Enterprise Services	2,250,838	2,252,885
Depreciation and Amortization	11,963,816	12,170,756
Student Aid	3,215,933	2,668,655
Total Operating Expenses	<u>73,647,234</u>	<u>73,458,871</u>
OPERATING LOSS	(48,126,517)	(50,796,013)
NONOPERATING REVENUES (EXPENSES)		
Property Taxes	29,361,602	21,613,330
State Operating Appropriations	22,290,947	22,078,799
Federal Grants	5,120,346	5,488,210
Gain (Loss) on Disposal of Capital Assets	-	(44,316)
Investment Income	2,355,704	1,331,426
Interest Expense	(1,202,794)	(1,169,576)
Net Nonoperating Revenues	<u>57,925,805</u>	<u>49,297,873</u>
CHANGE IN NET POSITION	9,799,288	(1,498,140)
Net Position - Beginning of Year	<u>71,069,374</u>	<u>72,567,514</u>
NET POSITION - END OF YEAR	<u><u>\$ 80,868,662</u></u>	<u><u>\$ 71,069,374</u></u>

See accompanying Notes to Financial Statements.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2024 AND 2023**

	<u>2024</u>	<u>2023</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Tuition and Fees Received	\$ 7,139,194	\$ 7,409,660
Federal and State Grants Received	8,662,530	7,404,085
Business, Industry, and School District Contract Revenues Received	6,420,054	5,309,447
Payments to Employees	(34,768,605)	(31,892,033)
Payments to Suppliers	(30,234,176)	(24,865,468)
Auxiliary Enterprise Revenues Received	2,301,405	2,063,309
Other Receipts	854,534	898,421
Net Cash Provided (Used) by Operating Activities	<u>(39,625,064)</u>	<u>(33,672,579)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Local Property Taxes Received	28,573,367	21,080,448
Federal Grants	5,120,346	5,488,210
State Appropriations Received	22,290,947	22,078,799
Net Cash Provided (Used) by Noncapital Financing Activities	<u>55,984,660</u>	<u>48,647,457</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchases of Capital Assets	(17,206,822)	(14,619,931)
Proceeds from Sale of Capital Assets	1,124,970	42,401
Proceeds from issuance of capital debt	13,907,721	12,300,505
Debt issuance costs paid	(119,989)	(119,989)
Principal paid on capital debt	(14,530,000)	(12,590,000)
Principal paid on subscriptions	(1,262,419)	(589,145)
Principal paid on leases	(941,396)	(367,427)
Interest paid on capital debt	(1,444,741)	(1,371,603)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(20,472,676)</u>	<u>(17,315,189)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	2,355,704	1,331,426
Net Cash Provided by Investing Activities	<u>2,355,704</u>	<u>1,331,426</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	<u>(1,757,376)</u>	<u>(1,008,885)</u>
Cash and Cash Equivalents - Beginning of Year	<u>50,104,755</u>	<u>51,113,640</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 48,347,379</u></u>	<u><u>\$ 50,104,755</u></u>

See accompanying Notes to Financial Statements.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
STATEMENTS OF CASH FLOWS (CONTINUED)
YEARS ENDED JUNE 30, 2024 AND 2023**

	<u>2024</u>	<u>2023</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES		
Operating Loss	\$ (48,126,517)	\$ (50,796,013)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:		
Depreciation and Amortization	11,963,816	12,170,756
Changes in Operating Assets and Liabilities:		
Accounts and Other Receivables	2,644,900	(2,643,022)
Inventories	1,205	52,828
Prepaid Items	(264,526)	(761,415)
Accounts Payable	(1,299,197)	2,545,026
Accrued Expenses	(630,056)	550,946
Unearned Revenue	(2,787,900)	3,065,086
Net Pension Changes (Including Deferred Outflows and Inflows)	5,688,136	(6,249,619)
Postemployment Benefit Changes (Including Deferred Outflows and Inflows)	(6,814,925)	8,392,848
Net Cash Used by Operating Activities	<u><u>\$ (39,625,064)</u></u>	<u><u>\$ (33,672,579)</u></u>
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:		
New right to use assets financed through lease agreements	<u><u>\$ 2,082,911</u></u>	<u><u>\$ 239,763</u></u>
New subscription based information technology arrangements	<u><u>\$ 1,880,689</u></u>	<u><u>\$ 1,045,870</u></u>
Purchase of Capital Assets in Accounts Payable	<u><u>\$ 1,507,023</u></u>	<u><u>\$ 1,045,870</u></u>

See accompanying Notes to Financial Statements.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
STATEMENTS OF FIDUCIARY NET POSITION
JUNE 30, 2024 AND 2023**

	Custodial Funds	
	2024	2023
ASSETS		
Cash	\$ 871,922	\$ 1,212,693
Prepays	100	8,100
Receivables	405,106	27,003
	<u> </u>	<u> </u>
Total Assets	<u>\$ 1,277,128</u>	<u>\$ 1,247,796</u>
LIABILITIES AND NET POSITION		
LIABILITIES		
Accounts Payable	\$ 27,507	\$ 7,409
Other Liabilities	73,234	27,638
Total Liabilities	<u>100,741</u>	<u>35,047</u>
NET POSITION		
Restricted for Individuals and Organizations	<u>1,176,387</u>	<u>1,212,749</u>
	<u> </u>	<u> </u>
Total Liabilities and Net Position	<u>\$ 1,277,128</u>	<u>\$ 1,247,796</u>

See accompanying Notes to Financial Statements.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION
YEARS ENDED JUNE 30, 2024 AND 2023**

	Custodial Funds	
	2024	2023
ADDITIONS		
Student Fees Collected	500,361	588,777
Purchasing Consortium Fees	5,765,395	4,319,648
Miscellaneous Fees	191,197	151,018
Total Additions	6,456,953	5,059,443
DEDUCTIONS		
Student Activities	561,679	540,180
Purchasing Consortium Expenses	5,805,240	4,372,514
Public Service Disbursements	126,396	411,065
Total Deductions	6,493,315	5,323,759
CHANGE IN NET POSITION	(36,362)	(264,316)
Net Position - Beginning of Year	1,212,749	1,477,065
NET POSITION - END OF YEAR	<u>\$ 1,176,387</u>	<u>\$ 1,212,749</u>

See accompanying Notes to Financial Statements.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

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 of America 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
JUNE 30, 2024 AND 2023**

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.

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 and certain federal grants. Interest on debt is a nonoperating expense. All significant inter-district transactions have been eliminated.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

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 of America 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
JUNE 30, 2024 AND 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventories

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 and Other Assets

Prepaid expenses and other assets represent payments made or deposits held 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. SBITA and lease assets are initially measured as the sum of the present value of payments expected to be made during the subscription term, payments associated with the SBITA or lease contract made to the SBITA or lease vendor at the commencement of the subscription term, when applicable, and capitalizable implementation costs, less any SBITA or lease vendor incentives received from the SBITA or lease vendor at the commencement of the SBITA or lease term.

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 and computer software. SBITA and lease assets are amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT assets.

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, 2024 and 2023.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

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 and amortization, 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, 2024 and 2023, the District levied at the following mill rate:

	2024	2023
Operating Purposes	\$ 0.46549	\$ 0.50436
Debt Service Requirements	0.65000	0.66551
Total	<u>\$ 1.11549</u>	<u>\$ 1.16987</u>

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

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 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.

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.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 assets 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 assets 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 REPORT DATE, which is the date the financial statements were available to be issued.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 2 CASH AND INVESTMENTS

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

	<u>2024</u>	<u>2023</u>
Cash on Deposit with Financial Institutions	\$ 4,361,983	\$ 6,413,162
Wisconsin Local Government Investment Pool	44,857,089	44,896,102
Cash on Hand	<u>229</u>	<u>8,184</u>
Cash and Cash Equivalents with Financial Institutions Carrying Amount	49,219,301	51,317,448
Less: Cash and Cash Equivalents Held by Fiduciary Funds	<u>(871,922)</u>	<u>(1,212,693)</u>
Total Cash and Cash Equivalents	<u><u>\$ 48,347,379</u></u>	<u><u>\$ 50,104,755</u></u>

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, 2024, \$4,410,127, of the District's bank balance of \$5,174,733 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. As of June 30, 2023, \$6,117,708, of the District's bank balance of \$7,117,708 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 12 days and 31 days as of June 30, 2024 and 2023, respectively.

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

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, 2024 and 2023, the District had no investments in any one issuer (excluding the external investment pool) that represent 5% or more of the total District investments.

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

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

NOTE 3 ACCOUNTS AND OTHER RECEIVABLES

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

	<u>2024</u>	<u>2023</u>
Federal and State Grants	\$ 210,181	\$ 2,360,172
Student Tuition and Fees	2,955,329	1,693,786
Bookstore Sales	13,679	22,876
Other	1,071,934	2,863,993
Allowance for Uncollectible Amounts	<u>(632,795)</u>	<u>(677,599)</u>
Total	<u>\$ 3,618,328</u>	<u>\$ 6,263,228</u>

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

NOTE 4 CAPITAL ASSETS

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

	2024			
	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated/Amortized:				
Land	\$ 1,128,946	\$ -	\$ -	\$ 1,128,946
Construction in Progress	10,059,918	19,279,329	12,875,309	16,463,938
Total Capital Assets Not Being Depreciated/Amortized	11,188,864	19,279,329	12,875,309	17,592,884
Capital Assets Being Depreciated/Amortized:				
Site Improvements	14,356,946	571,170	242,650	14,685,466
Buildings and Building Improvements	76,270,638	2,069,682	2,908,749	75,431,571
Furniture and Equipment	59,174,463	5,198,405	2,252,106	62,120,762
Subscription Based IT Assets	7,790,082	1,880,689		9,670,771
Lease Assets (Right to Use)	2,128,831	2,082,911	2,014,485	2,197,257
Computer Software	6,186,516	2,223,024	-	8,409,540
Total Capital Assets Being Depreciated/Amortized	165,907,476	14,025,881	7,417,990	172,515,367
Less Accumulated Depreciation/Amortization for:				
Site Improvements	7,324,693	871,776	201,807	7,994,662
Buildings and Building Improvements	44,129,680	3,607,273	2,745,594	44,991,359
Furniture and Equipment	45,352,984	5,626,175	2,181,134	48,798,025
Subscription Based IT Assets	1,305,797	1,045,966	-	2,351,763
Lease Assets (Right to Use)	1,022,491	254,084	1,164,485	112,090
Computer Software	2,241,140	558,542	-	2,799,682
Total Accumulated Depreciation/ Amortization	101,376,785	11,963,816	6,293,020	107,047,581
Net Capital Assets	75,719,555	<u>\$ 21,341,394</u>	<u>\$ 14,000,279</u>	83,060,670
Less Outstanding Debt Related to Capital Assets, Including Premium	(59,242,705)			(59,732,607)
Less: Capital Related Accounts Payable and Retainage Payable	(1,045,870)			(1,507,023)
Plus Capital Projects Funds Borrowed But Not Spent	21,782,235			21,377,806
Net Investment in Capital Assets	<u>\$ 37,213,215</u>			<u>\$ 43,198,846</u>

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

NOTE 4 CAPITAL ASSETS (CONTINUED)

	2023			
	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated/Amortized:				
Land	\$ 1,128,946	\$ -		\$ 1,128,946
Construction in Progress	8,170,559	7,155,149	5,265,790	10,059,918
Total Capital Assets Not Being Depreciated/Amortized	9,299,505	7,155,149	5,265,790	11,188,864
Capital Assets Being Depreciated/Amortized:				
Site Improvements	14,241,095	115,851	-	14,356,946
Buildings and Building Improvements	71,111,415	5,159,223	-	76,270,638
Furniture and Equipment	53,313,143	6,953,599	1,092,279	59,174,463
Subscription Based IT Assets	7,529,160	260,922	-	7,790,082
Lease Assets (Right to Use)	2,128,831	-	-	2,128,831
Computer Software	6,084,331	102,185	-	6,186,516
Total Capital Assets Being Depreciated/Amortized	154,407,975	12,591,780	1,092,279	165,907,476
Less Accumulated Depreciation/Amortization for:				
Site Improvements	6,354,666	970,027	-	7,324,693
Buildings and Building Improvements	40,489,060	3,640,620	-	44,129,680
Furniture and Equipment	41,059,035	5,299,511	1,005,562	45,352,984
Subscription Based IT Assets	627,430	678,367	-	1,305,797
Lease Assets (Right to Use)	667,345	355,146	-	1,022,491
Computer Software	1,014,055	1,227,085	-	2,241,140
Total Accumulated Depreciation/ Amortization	90,211,591	12,170,756	1,005,562	101,376,785
Net Capital Assets	73,495,889	<u>\$ 7,576,173</u>	<u>\$ 5,352,507</u>	75,719,555
Less Outstanding Debt Related to Capital Assets, Including Premium	(60,595,849)			(59,242,705)
Less: Capital Related Accounts Payable and Retainage Payable	(667,315)			(1,045,870)
Plus Capital Projects Funds Borrowed But Not Spent	<u>21,463,387</u>			<u>21,782,235</u>
Net Investment in Capital Assets	<u>\$ 33,696,112</u>			<u>\$ 37,213,215</u>

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 5 LONG-TERM OBLIGATIONS

Long-term liability activity for the years ended June 30, 2024 and 2023, was as follows:

	Balance 7/1/23	Additions	Reductions	Balance 06/30/24	Amounts Due Within One Year
General Obligation Notes	\$ 48,910,000	\$ 13,500,000	\$ 14,530,000	\$ 47,880,000	\$ 15,660,000
Premium on General					
Obligation Notes	2,245,918	407,721	368,236	2,285,403	-
Subscriptions Payable	6,974,685	1,824,628	1,262,419	7,536,894	969,986
Lease Liability - Right to Use	1,112,102	1,859,604	941,396	2,030,310	256,046
Total	\$ 59,242,705	\$ 17,591,953	\$ 17,102,051	\$ 59,732,607	\$ 16,886,032

	Balance 7/1/22	Additions	Reductions	Balance 6/30/23	Amounts Due Within One Year
General Obligation Notes	\$ 49,500,000	\$ 12,000,000	\$ 12,590,000	\$ 48,910,000	\$ 14,530,000
Premium on General					
Obligation Notes	2,292,253	300,505	346,840	2,245,918	-
Subscriptions Payable	7,324,067	239,763	589,145	6,974,685	627,004
Lease Liability - Right to Use	1,479,529	-	367,427	1,112,102	226,658
Total	\$ 60,595,849	\$ 12,540,268	\$ 13,893,412	\$ 59,242,705	\$ 15,383,662

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, 2024 and 2023, is comprised of the following individual issues:

	2024	2023
May 2, 2016 General Obligation Promissory Note (1)	\$ 2,150,000	\$ 3,170,000
June 15, 2016 General Obligation Promissory Note (2)	310,000	455,000
June 30, 2016 General Obligation Promissory Note (3)	215,000	320,000
June 1, 2017 General Obligation Promissory Note (4)	2,920,000	3,835,000
June 1, 2018 General Obligation Promissory Note (5)	4,775,000	5,855,000
May 28, 2019 General Obligation Promissory Note (6)	4,980,000	5,860,000
June 25, 2020 General Obligation Promissory Note (7)	3,730,000	4,270,000
March 26, 2021 General Obligation Promissory Note (8)	1,110,000	1,245,000
June 1, 2021 General Obligation Promissory Note (9)	5,460,000	6,125,000
May 24, 2022 General Obligation Promissory Note (10)	5,230,000	5,775,000
June 1, 2023 General Obligation Promissory Note (11)	3,500,000	12,000,000
May 30, 2024 General Obligation Promissory Note (12)	13,500,000	-
Total General Obligation Debt	\$ 47,880,000	\$ 48,910,000

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

NOTE 5 LONG-TERM OBLIGATIONS (CONTINUED)

General Obligation Debt (Continued)

- (1) 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.
- (2) 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.
- (3) 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.
- (4) 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.
- (5) 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.
- (6) 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.
- (7) 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.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 5 LONG-TERM OBLIGATIONS (CONTINUED)

General Obligation Debt (Continued)

- (8) Promissory note issued by Colliers Securities, LLC, for capital purposes, with interest at 2.0% to 3.0%. Principal due annually on March 1, beginning with March 1, 2022, with final maturity March 1, 2031.
- (9) Promissory note issued by FHN Financial Capital Markets, for capital purposes, with interest at 2.0% to 3.0%. Principal due annually on March 1, beginning with September 1, 2021 and then March 1, 2022, and March 1, thereafter, with final maturity March 1, 2031.
- (10) Promissory note issued by Raymond James & Associate, Inc. for capital purposes, with interest at 3.125% to 5.0%. Principal due annually on March 1, beginning with September 1, 2022 and then March 1, 2023, and March 1, thereafter, with final maturity March 1, 2032.
- (11) Promissory note issued by J.P. Morgan Securities, LLC for capital purposes, with interest at 5.0%. Principal due annually on March 1, beginning with September 1, 2023 and then March 1, 2024, and March 1, thereafter, with final maturity March 1, 2027.
- (12) Promissory note issued by Jefferies LLC for capital purposes, with interest at 5.0%. Principal due annual on March 1, beginning with September 1, 2024 and then on March 1, 2025, and March 1, thereafter, with final maturity March 1, 2029.

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, 2024, was \$1,274,352,630 and the District's outstanding general obligation debt of \$47,880,000, net of resources available of \$6,442,860 to pay principal, was \$41,437,140. The 5% limit for the year ended June 30, 2023, \$1,123,016,209 and the District's outstanding general obligation debt of \$48,910,000, net of resources available of \$5,813,813 to pay principal, was \$43,096,187.

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 \$509,741,052 and \$449,206,484 at June 30, 2024 and 2023, respectively. The District had no outstanding bonded indebtedness as of June 30, 2024 and 2023.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 5 LONG-TERM OBLIGATIONS (CONTINUED)

General Obligation Debt (Continued)

Aggregate cash flow requirements for the retirement of long-term principal and interest on general obligation debt as of June 30, 2024, follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 15,660,000	\$ 1,536,425	\$ 17,196,425
2026	8,875,000	1,073,800	9,948,800
2027	7,825,000	760,081	8,585,081
2028	5,835,000	478,231	6,313,231
2029	4,775,000	287,038	5,062,038
2029 - 2033	4,910,000	219,175	5,129,175
Total	<u>\$ 47,880,000</u>	<u>\$ 4,354,750</u>	<u>\$ 52,234,750</u>

Subscription-Based Information Technology Arrangements

The District has entered into subscription-based information technology arrangements (SBITAs). The SBITAs expire at various dates through 2034 and provide for renewal options. As of June 30, 2024, SBITA assets and the related accumulated amortization totaled \$9,670,771 and \$2,351,763 respectively. As of June 30, 2023, SBITA assets and the related accumulated amortization totaled \$7,790,082 and \$1,305,797, respectively. The future subscription payments under SBITA agreements are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 969,986	\$ 133,700	\$ 1,103,686
2026	912,485	114,501	1,026,986
2027	763,688	98,529	862,217
2028	779,102	83,114	862,216
2029	729,887	67,659	797,546
2030-2034	3,381,746	147,780	3,529,526
Total	<u>\$ 7,536,894</u>	<u>\$ 645,283</u>	<u>\$ 8,182,177</u>

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

NOTE 6 LEASES, AS LESSEE

Government Accounting Standards Board (GASB) Statement No. 87 – Leases requires the District to record a lease liability and right-to-use asset as a lessee. The District leases building space and equipment for various terms under long-term noncancelable lease arrangements and is required to make various monthly principal and interest payments. The District used the incremental borrowing rate as the interest rate for the right-to-use asset agreements if an interest rate was not provided in the lease agreement. The District reported leased assets in major classes as follows:

	<u>2024</u>	<u>2023</u>
Leased Asset - Buildings	\$ 1,973,949	\$ 1,582,527
Lease Asset - Equipment	<u>223,308</u>	<u>546,304</u>
Total	<u><u>2,197,257</u></u>	<u><u>2,128,831</u></u>

Total principal and interest costs for such leases were \$941,396 and \$367,427 for the fiscal years ended June 30, 2024 and 2023. The future minimum lease payments for these agreements are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 256,046	\$ 37,522	\$ 293,568
2026	234,864	32,561	267,425
2027	169,396	28,654	198,050
2028	175,818	25,203	201,021
2029	182,415	21,621	204,036
2029 - 2033	<u>1,011,771</u>	<u>49,607</u>	<u>1,061,378</u>
Total	<u><u>\$ 2,030,310</u></u>	<u><u>\$ 195,168</u></u>	<u><u>\$ 2,225,478</u></u>

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

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.

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.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

**NOTE 7 EMPLOYEE RETIREMENT PLANS – WISCONSIN RETIREMENT SYSTEM (WRS)
(CONTINUED)**

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:

<u>Year</u>	<u>Core Fund Adjustment %</u>	<u>Variable Fund Adjustment %</u>
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	-	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)

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.

During the reporting period, the WRS recognized \$2,104,245 and \$1,938,108 in contributions from the employer for the year ended June 30, 2024 and 2023, respectively.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

**NOTE 7 EMPLOYEE RETIREMENT PLANS – WISCONSIN RETIREMENT SYSTEM (WRS)
(CONTINUED)**

Contributions (Continued)

The District only has employees in the general category which had the following contribution rates as of June 30, 2024 and 2023:

Employee Category	2024		2023	
	Employee	Employer	Employee	Employer
General (Including Teachers, Executives, and Elected Officials	6.80%	6.80%	6.50%	6.50%

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and
Deferred Inflows of Resources Related to Pensions**

At June 30, 2024 and 2023, the District reported a liability (asset) of \$2,396,614 and \$8,641,427, 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, 2023 and 2022, the District's proportion was 0.16119217% and 0.16311647%, which was a decrease of 0.00192430% and a decrease of 0.00070363% from its proportion measured in the respective prior year.

For the years ended June 30, 2024 and 2023, the District recognized pension expense of \$1,658,393 and \$4,396,679, respectively.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

**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)**

At June 30, 2024 and 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2024		2023	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 9,663,127	\$ 12,798,871	\$ 13,763,114	\$ 18,081,644
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	8,351,813	-	14,679,790	-
Changes in Assumptions	1,044,615	-	1,699,262	-
Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	41,122	5,842	51,777	19,694
Employer Contributions Subsequent to the Measurement Date	1,138,886	-	1,030,381	-
Total	<u>\$ 20,239,563</u>	<u>\$ 12,804,713</u>	<u>\$ 31,224,324</u>	<u>\$ 18,101,338</u>

The \$1,138,886 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 subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Increase (Decrease) in Pension Expense</u>
2025	\$ 1,293,823
2026	1,361,336
2027	5,248,558
2028	(1,607,753)

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

**NOTE 7 EMPLOYEE RETIREMENT PLANS – WISCONSIN RETIREMENT SYSTEM (WRS)
(CONTINUED)**

Actuarial Assumptions

The total pension liability in the actuarial valuations used for the years ended June 30, 2024 and 2023, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>2024</u>	<u>2023</u>
Actuarial Valuation Date	December 31, 2022	December 31, 2021
Measurement Date of Net Pension Liability (Asset)	December 31, 2023	December 31, 2022
Actuarial Cost Method	Entry Age Normal	Entry Age
Asset Valuation Method	Fair Value	Fair Value
Long-Term Expected Rate of Return	6.8 %	6.8 %
Discount Rate	6.8 %	6.8 %
Salary Increases:		
Inflation	3.0%	3.0%
Seniority/Merit	0.1 % to 5.6 %	0.1 % to 5.6 %
Mortality	2020 WRS Experience Mortality Table	Wisconsin 2020 Mortality Table
Postretirement Adjustments*	1.7 %	1.7 %

** No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.*

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

**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, 2023		
	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Core Fund:			
Public Equity	40.0 %	7.3 %	4.5 %
Public Fixed Income	27.0 %	5.8 %	3.0 %
Inflation Sensitive	19.0 %	4.4 %	1.7 %
Real Estate	8.0 %	5.8 %	3.0 %
Private Equity/Debt	18.0 %	9.6 %	6.7 %
Leverage	(12.0)%	3.7 %	1.0 %
Total Core Fund	<u>100.0 %</u>	<u>7.4 %</u>	<u>4.6 %</u>
Variable Fund:			
U.S. Equities	70.0 %	6.8 %	4.0 %
International Equities	<u>30.0 %</u>	<u>7.6 %</u>	<u>4.8 %</u>
Total Variable Fund	<u>100.0 %</u>	<u>7.3 %</u>	<u>4.5 %</u>

New England Pension Consultants Long-Term US CPI (Inflation) Forecast: 2.7%

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

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

**NOTE 7 EMPLOYEE RETIREMENT PLANS – WISCONSIN RETIREMENT SYSTEM (WRS)
(CONTINUED)**

Actuarial Assumptions (Continued)

Asset Allocation Targets and Expected Returns	As of December 31, 2022		
	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Core Fund:			
Global Equities	48.0 %	7.6 %	5.0 %
Fixed Income	25.0 %	5.3 %	2.7 %
Inflation Sensitive Assets	19.0 %	3.6 %	1.1 %
Real Estate	8.0 %	5.2 %	2.6 %
Private Equity/Debt	15.0 %	9.6 %	6.9 %
Total Core Fund	<u>115.0 %</u>	<u>7.4 %</u>	<u>4.8 %</u>
Variable Fund:			
U.S. Equities	70.0 %	7.2 %	4.6 %
International Equities	30.0 %	8.1 %	5.5 %
Total Variable Fund	<u>100.0 %</u>	<u>7.7 %</u>	<u>5.1 %</u>

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 6.80% 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 6.80% and a municipal bond rate of 3.77%. (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, 2023. 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 6.80% expected rate of return implies that a dividend of approximately 1.7% 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
JUNE 30, 2024 AND 2023**

**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 of 6.80 percent, 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 (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	2024		2023	
	<u>Discount Rate</u>	<u>Net Pension Liability (Asset)</u>	<u>Discount Rate</u>	<u>Net Pension Liability (Asset)</u>
1% Decrease to the Rate	5.8%	\$ 23,164,440	5.8%	\$ 28,680,615
Current Discount Rate	6.8%	2,396,614	6.8%	8,641,427
1% Increase to the Rate	7.8%	(12,135,511)	7.8%	(5,143,815)

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, 2024 and 2023, the District reported a payable of \$- and \$- 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 health care plan. The plan provides medical insurance benefits to eligible retirees and their spouses through the District's group medical insurance plan, which covers both active and retired members. Benefit provisions are established through collective bargaining agreements. The eligibility requirements are based on the retiree's position, years of service, and age at retirement. No assets are accumulated in an irrevocable trust and, therefore, there is no standalone report for the plan.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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.

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%.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Benefits Provided (Continued)

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%.

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, 2023, the measurement date, the following employees were covered by the benefit terms:

	<u>2024</u>	<u>2023</u>
Inactive Employees Currently Receiving Benefit Payments	8	21
Inactive Employees Entitled to, But Not Receiving, Benefit Payments	186	193
Active Employees	<u>396</u>	<u>364</u>
Total	590	578

Total OPEB Liability

The District's total OPEB liability at June 30, 2024, was \$3,063,745, was measured as of June 30, 2023, and was determined by an actuarial valuation as of that date. The District's total OPEB liability at June 30, 2023 was \$3,607,259, was measured as of June 30, 2022, and was determined by an update to the actuarial valuation from the previous year.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Actuarial Assumptions

The total OPEB liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions and other inputs:

Actuarial cost method	Entry Age Normal
Discount rate	4.13 %
Healthcare cost trend rate	7.00% decreasing by 0.10% per year down to 4.5%, and level thereafter

The total OPEB liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions and other inputs:

Actuarial cost method	Entry Age Normal
Discount rate	4.00 %
Healthcare cost trend rate	6.50% decreasing by 0.10% per year down to 5.0%, and level thereafter

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, 2023, 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 experience study conducted in 2021 using Wisconsin Retirement System (WRS) experience from 2018-2020.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Changes in Total OPEB Liability

OPEB liability activity for the years ended June 30, 2024 and 2023, were as follows:

Balance - July 1, 2022	\$ 4,516,688
Service Cost	87,451
Interest	99,225
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	(171,213)
Changes of Assumptions or Other Input	(624,071)
Benefit Payments	<u>(300,821)</u>
Balance - June 30, 2023	3,607,259
Service Cost	67,955
Interest	141,076
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	(485,054)
Changes of Assumptions or Other Input	(38,818)
Benefit Payments	<u>(228,673)</u>
Balance - June 30, 2024	<u><u>\$ 3,063,745</u></u>

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:

	2024		2023	
	Discount Rate	Total OPEB Liability	Discount Rate	Total OPEB Liability
1% Decrease to the Rate	3.13%	\$ 3,351,030	3.00%	\$ 3,946,404
Current Discount Rate	4.13%	\$ 3,063,745	4.00%	\$ 3,607,259
1% Increase to the Rate	5.13%	\$ 2,811,631	5.00%	\$ 3,309,504

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

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 7.0% decreasing to 4.5%, 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 (7.0% in year 1, then 6.0% decreasing to 3.5%) or 1-percentage-point higher (8.0% in year 1, then 7.0% decreasing to 5.5%) than the current rate:

		2024		2023	
		Healthcare Cost Trend Rate	Total OPEB Liability	Healthcare Cost Trend Rate	Total OPEB Liability
1% Decrease to the Rate	6.0% decreasing to 3.5%	\$	2,946,611	1% Decrease to the Rate	\$ 3,431,355
Current Discount Rate	7.0% decreasing to 4.5%	\$	3,063,745	Current Discount Rate	\$ 3,607,259
1% Increase to the Rate	8.0% decreasing to 5.5%	\$	3,198,568	1% Increase to the Rate	\$ 3,811,334

OPEB Expense and Deferred Outflow of Resources

For the years ended June 30, 2024 and 2023, the District recognized OPEB expense (credit) of \$(290,879) and \$(19,906), respectively. At June 30, 2024 and 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2024		2023	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 697,659	\$ 16,277	\$ 624,936
Changes in Assumptions or Other Inputs	20,049	364,194	171,628	580,811
Employer Contributions Subsequent to the Measurement Date	279,233	-	228,673	-
Total	<u>\$ 299,282</u>	<u>\$ 1,061,853</u>	<u>\$ 416,578</u>	<u>\$ 1,205,747</u>

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

OPEB Expense and Deferred Outflow of Resources (Continued)

The \$279,233 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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in pension expense as follows:

<u>Year Ending December 30.</u>	<u>Net Increase (Decrease) in OPEB Expense</u>
2025	\$ (581,049)
2026	(329,790)
2027	(130,965)
2028	-
2029	-

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 2024 and 2023. For the years ended June 30, 2024 and 2023, the District paid premiums of \$- and \$-, 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.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 9 RISK MANAGEMENT (CONTINUED)

Districts Mutual Insurance Company (DMI) (Continued)

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

Supplemental Insurance

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

The WTCS Insurance Trust has purchased the following levels of coverage from 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 2024.

Self-funded Health Insurance

As of January 1, 2022, the District has retained the risk of loss for its healthcare program. As part of the healthcare coverage, the District purchases stop-loss coverage which pays claims in excess of \$190,000 per individual. The District establishes claim liabilities based on estimates of the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled and of claims that have been incurred but not reported. As of June 30, 2024, the amount of these liabilities were \$560,000. The follow represents changes in the liability for the current year:

	2024	2023
Unpaid claims at beginning of year	\$ 1,258,001	\$ 627,000
Incurred claims and claim adjustments for current year	4,527,213	5,225,214
Total incurred claims	5,785,214	5,852,214
Claims paid during the year	5,225,214	4,594,213
Total unpaid claims and claims adjustment at end of year	\$ 560,000	\$ 1,258,001

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

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, 2024. The construction projects in progress are: Apprenticeship Classroom and Lab Refresh, CHS HVAC Upgrades, including new fan wall equipment, Dental Vestibule Addition, Meat Processing Remodel, Antigo Campus Sawmill Addition, and the Workforce Training Classrooms-A Building, as well as some smaller remodeling projects. The implementation of the Workday ERP is ongoing. Also, orders were placed for IT equipment and software Licenses, and instructional equipment. These orders were initially placed prior to June 30, 2024, due to delivery and installation lead time requirements.

Future commitments include Industry 4.0 Ag & Transportation CNG Renovation, and the D Building (Criminal Justice/Student Life) Renovation, Student Engagement Vestibule Addition, plus various maintenance & remodeling projects at the Wausau and regional campuses. Additional IT equipment and services, as well as instructional equipment is included. 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 June 30, 2024	Remaining Commitment
Apprenticeship Classroom & Lab Refresh	\$ 52,062	\$ 69,306
CHS HVAC Upgrades	810,447	6,025
Dental Vestibule Addition	90,767	1,818,966
Dental Improvements & Security	28,270	53,790
Meat Processing Remodel	538,790	85,777
Sawmill Addition - Antigo	1,132,562	905,579
Workforce Training Classrooms - A Building	106,580	131,808
Destiny One Software - Modern Campus	271,977	-
Workday ERP	10,633,706	901,927
Meat Processing Mobile Lab	219,853	8,734
Meat Talent/Pasture to Plate - Program Start-up Equipment	118,521	-
Merrill CSSC (Community Safety Simulation Center)	9,949	263,332
Sawmill - Antigo - Cleereman Hardwood Training Sawmill	2,108,722	903,738
Program Evaluation Software & Implementation - Gray DI	79,605	11,590
Dental Simulators - ADEC - Qty. 12	-	379,515
Dental Chairs, Qty. 12	-	247,003
Dental Chairs, with Stools, Qty. 12	-	264,532
EA 3.0 & Meraki Licenses - year 1 of 5	-	200,188
Switch Refresh, Firewall - 2024/2025	-	403,101
User Experience Web Design/Development Consulting Services	-	92,600
	16,201,813	6,747,512

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 10 CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS (CONTINUED)

None of these commitments were recorded as encumbrances at year-end. The District has a non-cancellable telecommunication service agreement for network services. Payments are calculated monthly, billed annually, and the final contract's term is scheduled to end in January, 2027. Total expenses for the year ended June 30, 2024, were \$56,042. As of June 30, 2024, the District was committed to make payments of \$151,125.

Multiple Contracts were signed with Workday creating future commitments through 4/29/2031. Total expenses for the year ended June 30, 2024 were \$758,000. As of June 30, 2024, the District was committed to make additional payments of \$3,941,000.

A contract was signed with Collaborative Solutions 6/29/2022 for \$5,643,438 for Workday Student Deployment Services for the period of July 1, 2022 to October 4, 2024. NTC is invoiced monthly on a time and material basis for actual hours utilized. Total expenses for the year ended June 30, 2024 were \$3,772,000. As of June 30, 2024, the District was committed to make additional payments of \$93,000.

A contract was signed on 9/7/2023 with Heartland Business Systems for Cisco XDR Premier Tier Subscription, creating a future commitments through 7/18/2026. Total expenses for the year ended June 30, 2024 were \$77,935. As of June 30, 2024, the District was committed to make additional payments of \$155,870.

A contract was signed on 1/18/2024 with Gray DI for Program Evaluation Software and Implementation Services, creating a future commitments through 1/17/2027. Total expenses for the year ended June 30, 2024 were \$79,605. As of June 30, 2024, the District was committed to make additional payments of \$101,265.

A contract was signed on 2/20/2024 with AE Capital Solutions for Rubrik r6420s Foundation and Enterprise Edition Software with 5-year support and services, hardware, and professional Services. This creates future commitments through 2/28/2029. Total expenses for the year ended June 30, 2024 were \$219,882. As of June 30, 2024, the District was committed to make additional payments of \$970,065.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

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:

	2024		2023	
	Total WISPALS	NTC's Share	Total WISPALS	NTC's Share
Total Assets	\$ 87,313	\$ 7,938	\$ 69,642	\$ 6,331
Total Liabilities	58,612	5,328	-	-
Ending Fund Balance	28,701	2,609	69,642	6,331
Total Revenues	552,442	50,222	653,611	59,419
Total Expenses	593,383	53,944	622,715	56,610

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.

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

NOTE 13 EXPENSE CLASSIFICATION

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

	2024	2023
Salaries and Wages	\$ 33,716,483	\$ 31,900,960
Employee Benefits	9,584,457	11,413,816
Travel, Memberships, and Subscriptions	1,056,793	823,685
Supplies and Minor Equipment	5,645,535	5,939,824
Postage, Printing, and Advertising	806,609	828,052
Repairs and Maintenance	597,396	836,270
Contracted Services	4,880,853	4,826,405
Rentals	321,202	326,027
Insurance	562,543	454,165
Utilities	1,063,049	1,162,243
Depreciation and amortization	11,963,816	12,170,756
Other	232,565	108,013
Student Aid	3,215,933	2,668,655
Total Operating Expenses	<u>\$ 73,647,234</u>	<u>\$ 73,458,871</u>

REQUIRED SUPPLEMENTARY INFORMATION

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULES OF CHANGES IN THE EMPLOYER'S TOTAL OTHER POSTEMPLOYMENT
BENEFIT (OPEB) LIABILITY AND RELATED RATIOS – DISTRICT OPEB PLAN
LAST TEN FISCAL YEARS (WHEN AVAILABLE)*
(SEE INDEPENDENT AUDITORS' REPORT)

	2024	2023	2022	2021	2020	2019	2018	2017	2016
Measurement Date	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Total OPEB Liability									
Service Cost	67,955	87,451	114,215	\$ 91,415	\$ 165,679	\$ 175,183	\$ 151,134	\$ 124,538	\$ 124,538
Interest	141,076	99,225	121,987	173,018	190,022	192,089	189,566	234,496	244,389
Changes of Benefit Terms	-	-	4,660	-	(454,191)	-	-	-	-
Differences Between Expected and Actual Experience	(485,054)	(171,213)	(993,054)	-	151,099	-	113,957	-	-
Changes in Assumptions or Other Input	(38,818)	(624,071)	80,202	526,109	220,178	(161,310)	(466,694)	486,813	-
Benefit Payments	(228,673)	(300,821)	(351,711)	(295,646)	(423,399)	(821,054)	(840,132)	(746,871)	(518,596)
Net Change in Total OPEB Liability	(543,514)	(909,429)	(1,023,701)	494,896	(150,612)	(615,092)	(852,169)	98,976	(149,669)
Total OPEB Liability - Beginning	3,607,259	4,516,688	5,540,389	5,045,493	5,196,105	5,811,197	6,663,366	6,564,390	6,714,059
Total OPEB Liability - Ending	<u>\$ 3,063,745</u>	<u>\$ 3,607,259</u>	<u>\$ 4,516,688</u>	<u>\$ 5,540,389</u>	<u>\$ 5,045,493</u>	<u>\$ 5,196,105</u>	<u>\$ 5,811,197</u>	<u>\$ 6,663,366</u>	<u>\$ 6,564,390</u>
District's Covered Employee Payroll	\$ 29,612,763	\$ 24,452,193	\$ 24,452,193	\$ 24,289,304	\$ 24,289,304	\$ 24,481,301	\$ 24,482,301	\$ 16,353,932	\$ 16,353,932
Total OPEB Liability as a Percentage of Covered Employee Payroll	10.35%	14.75%	18.47%	22.81%	20.77%	21.22%	23.74%	40.74%	40.14%

* The amounts presented were determined as of a measurement date on 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

There are no assets accumulated in a trust that mat meets the criteria of codiciation P22.101 or P52.101 to pay related benefits for the OPEB plan

Changes of Benefit Terms: There were no changes in benefit terms.

Changes in Assumptions: There were no changes in assumptions

See accompanying Notes to Required Supplementary Information.

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)
(SEE INDEPENDENT AUDITORS' REPORT)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Schedule of the Employer's Proportionate Share of the Net Pension Liability (Asset)										
Measurement Date	12/31/2023	12/31/2022	12/31/2021	12/31/2020	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)	0.16119217 %	0.16311647 %	0.16382010 %	0.16754624 %	0.17117445 %	0.17474551 %	0.17767368 %	0.17964961 %	0.18088260 %	0.18071590 %
District's Proportionate Share of the Net Pension Liability (Asset)	2,396,614	8,641,427	(13,204,201)	\$ (10,460,144)	\$ (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	30,944,788	29,817,053	27,615,499	27,500,490	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 it's Covered Payroll	0.08%	0.29%	(0.48)%	(0.38)%	(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)	95.72%	95.72%	106.02%	105.26%	102.96%	96.45%	102.93%	99.12%	98.20%	102.74%
Schedule of Employer Contributions										
Contractually Required Contribution for the Fiscal Period	\$ 2,104,245	\$ 1,938,108	\$ 1,865,540	\$ 1,856,409	\$ 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	(2,104,245)	(1,938,108)	(1,865,540)	(1,856,409)	(1,799,388)	(1,762,195)	(1,751,085)	(1,743,835)	(1,720,607)	(1,765,923)
Contribution Deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll for the Fiscal Period	30,944,788	30,072,866	27,615,499	\$ 27,418,235	\$ 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	6.80%	6.44%	6.76%	6.77%	6.65%	6.63%	6.75%	6.70%	6.70%	6.90%

Notes to Schedule

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

Changes in 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 accompanying Notes to Required Supplementary Information.

SUPPLEMENTARY INFORMATION

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

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND
ACTUAL (NON-GAAP BUDGETARY BASIS) – GENERAL FUND
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
REVENUES						
Local Government	\$ 10,188,325	\$ 10,229,477	\$ 10,229,477	\$ -	\$ 10,229,477	\$ -
State Revenues	22,090,918	22,290,947	22,290,947	-	22,290,947	-
Federal Revenues	6,985	7,000	7,000	-	7,000	-
Statutory Program Fees	8,892,600	9,299,540	9,299,540	-	9,299,540	-
Material Fees	480,187	510,110	510,110	-	510,110	-
Other Student Fees	108,500	139,447	139,447	-	139,447	-
Institutional Revenues	651,000	1,658,839	1,658,839	-	1,658,839	-
Total Revenues	42,418,515	44,135,360	44,135,360	-	44,135,360	-
EXPENDITURES						
Instruction	26,796,507	26,007,382	26,007,382	-	26,007,382	-
Instructional Resources	1,197,131	1,219,297	1,219,297	-	1,219,297	-
Student Services	3,051,331	3,007,236	3,007,236	-	3,007,236	-
General Institutional	10,001,632	9,837,942	9,837,942	-	9,837,942	-
Physical Plant	4,356,914	3,985,973	3,985,973	-	3,985,973	-
Total Expenditures	45,403,515	44,057,830	44,057,830	-	44,057,830	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,985,000)	77,530	77,530	-	77,530	-
OTHER FINANCING SOURCES (USES)						
Transfers In	1,485,000	17,243	17,243	-	17,243	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	1,485,000	17,243	17,243	-	17,243	-
DEFICIENCY OF REVENUES AND OTHER FINANCING SOURCES (USES) OVER EXPENDITURES	<u>\$ (1,500,000)</u>	<u>\$ 94,773</u>	94,773	-	94,773	<u>\$ -</u>
Fund Balance - Beginning of Year			19,805,970	-	19,977,658	
FUND BALANCE - END OF YEAR			<u>\$ 19,900,743</u>	<u>\$ -</u>	<u>\$ 20,072,431</u>	
FUND BALANCE						
Reserved for Prepaid Items			\$ 604,517			
Reserve for Encumbrances			11,512			
Unreserved Fund Balance:						
Designated for Postemployment Benefits			3,063,745			
Designated for State Aid Fluctuations			937,975			
Designated for Subsequent Years			4,406,963			
Designated for Operations			10,876,031			
Total Fund Balance			<u>\$ 19,900,743</u>			

See accompanying Notes to Budgetary Comparison Schedules.

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND
ACTUAL (NON-GAAP BUDGETARY BASIS) – SPECIAL REVENUE AIDABLE FUND
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
REVENUES						
Local Government	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	\$ 600,000	\$ -
State Revenues	2,265,784	2,321,533	2,321,533	-	2,321,533	-
Federal Revenues	1,597,228	1,725,889	1,725,889	-	1,725,889	-
Statutory Program Fees	237,120	222,655	222,655	-	222,655	-
Material Fees	29,210	29,832	29,832	-	29,832	-
Other Student Fees	501,250	498,336	498,336	-	498,336	-
Institutional Revenues	5,249,649	6,871,536	6,871,536	-	6,871,536	-
Total Revenues	10,480,241	12,269,781	12,269,781	-	12,269,781	-
EXPENDITURES						
Instruction	8,508,400	9,718,076	9,718,076	-	9,718,076	-
Instructional Resources	36,050	42,847	42,847	-	42,847	-
Student Services	1,622,280	1,934,323	1,934,323	-	1,934,323	-
General Institutional	593,595	787,634	787,634	-	787,634	-
Physical Plant	25,100	23,771	23,771	-	23,771	-
Total Expenditures	10,785,425	12,506,651	12,506,651	-	12,506,651	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(305,184)	(236,870)	(236,870)	-	(236,870)	-
OTHER FINANCING SOURCES (USES)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES (USES) OVER EXPENDITURES	<u>\$ (305,184)</u>	<u>\$ (236,870)</u>	(236,870)	-	(236,870)	<u>\$ -</u>
Fund Balance - Beginning of Year			3,415,193	-	3,267,141	
FUND BALANCE - END OF YEAR			<u>\$ 3,178,323</u>	<u>\$ -</u>	<u>\$ 3,030,271</u>	
FUND BALANCE						
Reserved for Prepaid Items			26,952			
Unreserved Fund Balance:						
Designated for Subsequent Year			42,370			
Designated for Operations			3,109,001			
Total Fund Balance			<u>\$ 3,178,323</u>			

See accompanying Notes to Budgetary Comparison Schedules.

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND
ACTUAL (NON-GAAP BUDGETARY BASIS) – SPECIAL REVENUE NON-AIDABLE FUND
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive Negative
REVENUES						
Local Government	\$ 200,000	\$ 171,697	\$ 171,697	\$ -	\$ 171,697	\$ -
State Revenues	1,532,614	1,388,007	1,388,007	-	1,388,007	-
Federal Revenues	8,717,405	9,343,902	9,343,902	-	9,343,902	-
Other Student Fees	252,500	236,085	236,085	-	236,085	-
Institutional Revenues	55,500	41,844	41,844	-	41,844	-
Total Revenues	10,758,019	11,181,535	11,181,535	-	11,181,535	-
EXPENDITURES						
Instruction	-	12,246	12,246	-	12,246	-
Student Services	10,818,984	11,163,886	11,163,886	-	11,163,886	-
Custodial Deductions	-	-	-	-	-	-
Total Expenditures	10,818,984	11,176,132	11,176,132	-	11,176,132	-
EXCESS OF REVENUES OVER EXPENDITURES	(60,965)	5,403	5,403	-	5,403	-
OTHER FINANCING SOURCES						
Transfers In	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>\$ (60,965)</u>	<u>\$ 5,403</u>	5,403	-	5,403	<u>\$ -</u>
Fund Balance - Beginning of Year			24,996	-	24,996	
FUND BALANCE - END OF YEAR			<u>\$ 30,399</u>	<u>\$ -</u>	<u>\$ 30,399</u>	

See accompanying Notes to Budgetary Comparison Schedules.

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND
ACTUAL (NON-GAAP BUDGETARY BASIS) – CAPITAL PROJECTS FUND
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
REVENUES						
State Revenues	\$ 291,457	\$ 345,365	345,365	\$ -	\$ 345,365	\$ -
Federal Revenues	3,033,707	2,504,885	2,504,885	-	2,504,885	-
Institutional Revenues	335,227	1,036,800	1,036,800	-	1,036,800	-
Total Revenues	3,660,391	3,887,050	3,887,050	-	3,887,050	-
EXPENDITURES						
Capital Outlay:						
Instruction	5,005,640	4,405,378	4,405,378	-	4,405,378	-
Instructional Resources	847,647	608,056	608,056	-	608,056	-
Student Services	20,000	20,764	20,764	-	20,764	-
General Institutional	6,920,452	7,961,183	7,961,183	-	7,961,183	-
Physical Plant	5,598,766	5,257,250	5,257,250	-	5,257,250	-
Total Expenditures	18,392,505	18,252,631	18,252,631	-	18,252,631	-
DEFICIENCY OF REVENUES OVER EXPENDITURES	(14,732,114)	(14,365,581)	(14,365,581)	-	(14,365,581)	-
OTHER FINANCING SOURCES (USES)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Issuance of Long-Term Debt	17,457,820	13,499,999	13,499,999	-	13,499,999	-
Total Other Financing Sources	17,457,820	13,499,999	13,499,999	-	13,499,999	-
DEFICIENCY OF REVENUES AND OTHER FINANCING SOURCES (USES) OVER EXPENDITURES	<u>\$ 2,725,706</u>	<u>\$ (865,582)</u>	(865,582)	-	(865,582)	<u>\$ -</u>
Fund Balance - Beginning of Year			20,736,365	-	20,736,365	
FUND BALANCE - END OF YEAR			<u>\$ 19,870,783</u>	<u>\$ -</u>	<u>\$ 19,870,783</u>	
FUND BALANCE						
Reserved for Prepaid Items			-			
Unreserved Fund Balance:						
Designated for Operations			-			
Reserved for Capital Projects			19,870,783			
Total Fund Balance			<u>\$ 19,870,783</u>			

See accompanying Notes to Budgetary Comparison Schedules.

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND
ACTUAL (NON-GAAP BUDGETARY BASIS) – DEBT SERVICE FUND
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive Negative
REVENUES						
Local revenues	\$ 14,002,966	\$ 16,019,816	\$ 16,019,816	\$ -	\$ 16,019,816	\$ -
Institutional Revenues	50,000	296,243	296,243	-	296,243	-
Total Revenues	14,052,966	16,316,059	16,316,059	-	16,316,059	-
EXPENDITURES						
Physical Plant	16,074,088	16,094,730	16,094,730	-	16,094,730	-
Total Expenditures	16,074,088	16,094,730	16,094,730	-	16,094,730	-
DEFICIENCY OF REVENUES OVER EXPENDITURES	(2,021,122)	221,329	221,329	-	221,329	-
OTHER FINANCING SOURCES						
Premium on Long-Term Debt	400,000	407,718	407,718	-	407,718	-
Total Other Financing Sources	400,000	407,718	407,718	-	407,718	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>\$ (1,621,122)</u>	<u>\$ 629,047</u>	629,047	-	629,047	<u>\$ -</u>
Fund Balance - Beginning of Year			5,813,813	-	5,813,813	
FUND BALANCE - END OF YEAR			<u>\$ 6,442,860</u>	<u>\$ -</u>	<u>\$ 6,442,860</u>	
FUND BALANCE						
Designated for Operations			-			
Reserved for Debt Service			<u>\$ 6,442,860</u>			
			<u>\$ 6,442,860</u>			

See accompanying Notes to Budgetary Comparison Schedules.

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION – BUDGET AND
ACTUAL (NON-GAAP BUDGETARY BASIS) – ENTERPRISE FUND
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
OPERATING REVENUES						
Local Government	\$ -	\$ 86,462	\$ 86,462	\$ -	\$ 86,462	\$ -
Institutional	1,998,000	2,307,500	2,307,500		2,307,500	-
Total Operating Revenues	1,998,000	2,393,962	2,393,962	-	2,393,962	-
OPERATING EXPENSES						
Auxiliary Services	2,100,000	2,259,963	2,259,963	-	2,259,963	-
Total Expenses	2,100,000	2,259,963	2,259,963	-	2,259,963	-
OPERATING LOSS	(102,000)	133,999	133,999	-	133,999	-
OPERATING TRANSFERS						
Transfers In	-	-	-	-	-	-
Transfers Out	-	(17,243)	(17,243)	-	(17,243)	-
Total Operating Transfers	-	(17,243)	(17,243)	-	(17,243)	-
CHANGE IN NET POSITION	<u>\$ (102,000)</u>	<u>\$ 116,756</u>	116,756	-	116,756	<u>\$ -</u>
Net Position - Beginning of Year			349,505	-	349,505	
NET POSITION - END OF YEAR			<u>\$ 466,261</u>	<u>\$ -</u>	<u>\$ 466,261</u>	
NET POSITION - UNRESTRICTED			<u>\$ 466,261</u>			

See accompanying Notes to Budgetary Comparison Schedules.

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION – BUDGET AND
ACTUAL (NON-GAAP BUDGETARY BASIS) – INTERNAL SERVICE FUND
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
OPERATING REVENUES						
Institutional	\$ 6,380,000	\$ 6,310,200	\$ 6,310,200	\$ -	\$ 6,310,200	\$ -
Total Operating Revenues	6,380,000	6,310,200	6,310,200	-	6,310,200	-
OPERATING EXPENSES						
Auxiliary Services	6,210,000	7,019,032	7,019,032	-	7,019,032	-
Total Expenses	6,210,000	7,019,032	7,019,032	-	7,019,032	-
OPERATING INCOME (LOSS)	170,000	(708,832)	(708,832)	-	(708,832)	-
OPERATING TRANSFERS						
Transfers In	-	-	-	-	-	-
Transfers Out	(1,485,000)	-	-	-	-	-
Total Operating Transfers	(1,485,000)	-	-	-	-	-
CHANGE IN NET POSITION	<u>\$ (1,315,000)</u>	<u>\$ (708,832)</u>	(708,832)	-	(708,832)	<u>\$ -</u>
Net Position - Beginning of Year			5,597,482	-	5,597,482	
NET POSITION - END OF YEAR			<u>\$ 4,888,650</u>	<u>\$ -</u>	<u>\$ 4,888,650</u>	
NET POSITION - UNRESTRICTED			<u>\$ 4,888,650</u>			

See accompanying Notes to Budgetary Comparison Schedules.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO BUDGETARY COMPARISON SCHEDULES
JUNE 30, 2024**

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 Board). The District follows the procedures listed below in adopting its annual budget:

Property taxes are levied by the various taxing municipalities located primarily in Marathon, Clark, Lincoln, Menominee, Portage, Price, Shawano, Taylor, Waupaca, and Langlade Counties. The District records as revenues its share of the local tax when levied, since the District's share becomes available during its fiscal year to finance its operations.

Public hearings are conducted on the proposed budget.

Prior to July 1, the budget is legally enacted through approval by the Board.

Budget amendments during the year are legally authorized. Budget transfers (between funds and functional areas within funds) and changes in budgeted revenues and expenditures (appropriations) require approval by a vote of two-thirds of the entire membership of the Board and require publishing a Class I public notice in the District's official newspaper within ten days according to Wisconsin statutes. It is the Board's policy to amend the budget to actual each fiscal year.

Management exercises control over budgeted expenditures by fund and function (i.e., instruction, instructional resources, etc.), as presented in the required supplementary information. Expenditures may not exceed funds available or appropriated, unless authorized by a resolution adopted by a vote of two-thirds of the Board. Unused appropriations lapse at the end of each fiscal year.

Formal budgetary integration is employed as a planning device for all funds. The annual operating budget is prepared primarily on the same basis as fund financial statements prior to the adoption of GASB Statement No. 34, except encumbrances are also included in the adopted budget. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of the formal budgetary process.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO BUDGETARY COMPARISON SCHEDULES
JUNE 30, 2024**

**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	\$ 44,135,360
Special Revenue Aidable Fund	12,269,781
Special Revenue Non-Aidable Fund	11,181,535
Capital Projects Fund	3,887,050
Debt Service Fund	16,316,059
Enterprise Fund	2,393,962
Internal Service Fund	6,310,200
	<u>96,493,947</u>

Adjustments:

Interfund Charges and Internal Service Funds are Eliminated for GAAP Reporting	(6,316,295)
Proceeds on Sale of Assets are Reported Net of the Value of the Assets Sold for GAAP Reporting	(274,970)
Student Aid in the Form of Loans is Included in Expenditures for Budgetary Purposes but Offset Revenues for GAAP Reporting	(3,853,705)
Scholarship Allowances are Included in Expenditures for Budgetary Purposes but Offset Revenues for GAAP Reporting	(3,589,168)
Summer Tuition Recognized on the Cash Basis is Adjusted to Accrual Basis for GAAP Reporting	(64,643)
Property Taxes Levied for Debt Service Payments in the Subsequent Fiscal Year are Deferred for Budgetary Purposes	<u>2,254,150</u>

Reconciled Revenues	<u><u>\$ 84,649,316</u></u>
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Revenues per Statement of Revenues and Expenses on a GAAP Basis:

Operating Revenues	\$ 25,520,717
Property Taxes	29,361,602
State Operating Appropriations	22,290,947
Federal Grants	5,120,346
Investment Income	<u>2,355,704</u>

Total	<u><u>\$ 84,649,316</u></u>
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**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO BUDGETARY COMPARISON SCHEDULES
JUNE 30, 2024**

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	\$ 44,057,830
Special Revenue Aidable Fund	12,506,651
Special Revenue Non-Aidable Fund	11,176,132
Capital Projects Fund	18,252,631
Debt Service Fund	16,094,730
Enterprise Fund	2,259,963
Internal Service Fund	<u>7,019,032</u>
	111,366,969

Adjustments:

Interfund Charges and Internal Service Funds are Eliminated for GAAP Reporting	(6,316,295)
Student Aid in the Form of Loans are Included in Expenditures for Budgetary Purposes but Offset Revenues for GAAP Reporting	(3,853,705)
Scholarship Allowances are Included in Expenditures for Budgetary Purposes but Offset Revenues for GAAP Reporting	(3,589,168)
Cash Basis Expenditures Adjusted to Accrual Basis for GAAP Reporting:	
Summer School Instructional Wages	94,617
Postemployment Benefits	(570,112)
Pension Related Benefits	(556,677)
Health Insurance Benefits	(698,001)
Subscription Based Information Technology Arrangements	(272,514)
The Acquisition of Capital Assets, Excluding Donations, is Reported as an Expenditure for Budgetary Purposes	(16,466,301)
Repayment of Principal on Long-Term Debt is a Budgetary Expenditure	(14,530,000)
Bond Premium is Amortized for GAAP Purposes	(361,936)
Depreciation and Loss on Capital Asset Disposal is Recorded for GAAP Purposes	<u>10,603,151</u>

Expenses on a GAAP Basis	<u><u>\$ 74,850,028</u></u>
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Expenses per the Statement of Revenues and Expenses on a GAAP Basis:

Operating Expenses	\$ 73,647,234
Interest Expense	<u>1,202,794</u>

Total	<u><u>\$ 74,850,028</u></u>
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Other financing sources and uses such as transfers in (out) and proceeds from issuance of long-term debt are not recognized as revenues or expenses for GAAP reporting.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024**

Awarding Agency Award Description Passthrough Agency	Assistance Listing Number	Pass-Through Agency Number	Program Award Amount	Federal Grantor Expenditures	Amounts Provided to Subrecipients
<u>US Department of Agriculture</u>					
Pass-Thru Entity - Northeast Community College NRCS Cooperative Agreement April 22, 2020 - April 22, 2025	10.215	NR203A750007C001-01-05	53,000	23,456	-
NRCS Cooperative Agreement Internship Colaboration to Improve and Bolster Recruitment I September 15, 2021 - September 15, 2026	10.902	NR215F48XXXXC006	65,000	15,179	-
NRCS Cooperative Agreement Training and Education Collaboration September 25, 2023 - September 30, 2028	10.902	NR235F48XXXXC012	25,000	2,496	-
Total 10.902				17,675	-
Total U.S. Department of Agriculture				41,131	-
<u>U.S. Department of Commerce</u>					
Economic Development Administration NTC Forest Industry-Sawmill Project September 30, 2023 - September 29, 2025	11.307	<u>ED23CHIG0024</u>	510,430	510,430	-
Total U.S. Department of Commerce				510,430	-
<u>U.S. Department of Interior</u>					
Higher Education Grant Program Bureau of Indian Affairs July 1, 2022 - June 30, 2023	15.114			89,560	-
Total U.S. Department of Interior				89,560	-

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)

Awarding Agency Award Description Passthrough Agency	Assistance Listing Number	Pass-Through Agency Number	Program Award Amount	Federal Grantor Expenditures	Amounts Provided to Subrecipients
<u>U.S. Department of Labor</u>					
WI SAE 2020 Grant Pass-Thru Entity - WI Department of Workforce Development YA Consortia Outcomes Funding Bridging YA Completers to RA Contracts July 1, 2022 - June 30, 2023	17.285	AP-35130-20-60-A-55	5,000	5,000	-
Apprenticeship USA Grants Pass-Thru Entity - WI Technical College System Youth Apprenticeship July 1, 2021 - June 30, 2024	17.285	15-858-155-262	23,740	13,599	-
Total 17.285				18,599	
Mine Health and Safety Grants NTC Mine Safety 2022 October 1, 2021 - September 30, 2023	17.600	MS388002255R55	365,031	852	-
Mine Health and Safety Grants NTC Mine Safety 2023 October 1, 2022 - September 30, 2024	17.600	23R55MS000050-01-01	364,830	111,501	-
Total 17.600				112,353	
Total U.S. Department of Labor				130,952	-

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)**

Awarding Agency Award Description Passthrough Agency	Assistance Listing Number	Pass-Through Agency Number	Program Award Amount	Federal Grantor Expenditures	Amounts Provided to Subrecipients
U.S. Department of the Treasury					
Pass-thru Entity - Northwest WI Workforce Development Board COVID-19 Workforce Advancement Initiative Contract October 1, 2021 - September 30, 2023	21.027	WAI-NTC-2021	682,330	52,578	-
Pass-thru Entity - WI Technical College System COVID-19 Meat Talent Development Program June 1, 2022 - December 30, 2024	21.027	15-821-138-253	420,143	736,931	-
Pass-Thru Entity - University of WI System (University of WI - Stevens Point) COVID-19 Forest Industry Workforce Recruitment and Development Initiative June 20, 2022 - June 30, 2025	21.027	23-01	4,497,518	1,243,189	-
Total U.S. Department of the Treasury/ALN 21.027				2,032,698	-
National Science Foundation					
Retooling Machine Tool Technician Program R&D Cluster October 1, 2022 - September 30, 2025	47.076	2201611	342,519	107,909	-
Total 47.076				107,909	-
U.S. Department of Education					
Student Financial Aid Cluster					
Supplemental Education Opportunity Grants Direct Program July 1, 2023 - June 30, 2024	84.007	P007A224527	157,070	157,130	-
Total 84.007				157,130	-

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)

Awarding Agency Award Description Passthrough Agency	Assistance Listing Number	Pass-Through Agency Number	Program Award Amount	Federal Grantor Expenditures	Amounts Provided to Subrecipients
Federal Family Education Loan Program - Subsidized Direct Program	84.268				
July 1, 2023 - June 30, 2024		P268K242670		2,061,219	-
July 1, 2024 - June 30, 2025		P268K252670		117,209	-
Federal Family Education Loan Program - Unsubsidized Direct Program	84.268				
July 1, 2022 - June 30, 2023		P268K232670		(24)	-
July 1, 2023 - June 30, 2024		P268K242670		1,491,439	-
July 1, 2024 - June 30, 2025		P268K252670		161,990	-
	84.268				
Federal Family Education Loan Program - Plus Direct Program					
July 1, 2023 - June 30, 2024		P268K242670		20,372	-
Total 84.268				3,852,205	
Federal Work-Study Program Direct Program	84.033				
July 1, 2022 - June 30, 2023		P033A214527	59,476		
July 1, 2023 - June 30, 2024		P033A224527	111,513	111,087	-
July 1, 2024 - June 30, 2025		P033A234527	147,643	2,498	-
Total 84.033				113,585	
Pell Grant Administrative Allowance	84.063				
		P063Q202670		240	-
		P063Q212670		6,760	-
Direct Program					
July 1, 2022 - June 30, 2023		P063P212670		512	-
July 1, 2023 - June 30, 2024		P063P222670		4,709,684	-
July 1, 2024 - June 30, 2025		P063P232670		403,150	-
Total 84.063				5,120,346	
Total Student Financial Assistance Cluster				9,243,266	

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)

Awarding Agency Award Description Passthrough Agency	Assistance Listing Number	Pass-Through Agency Number	Program Award Amount	Federal Grantor Expenditures	Amounts Provided to Subrecipients
Adult Education - State Administered	84.002				
Pass thru entity - Wisconsin Technical College System					
NTC District Comprehensive Services					
July 1, 2022 - June 30, 2023		15-511-146-123	255,293		
July 1, 2023 - June 30, 2024		15-511-146-124	255,293	254,372	-
NTC District Adult Corrections Education and Re-Entry Services					
July 1, 2022 - June 30, 2023		15-531-146-113	75,000		
July 1, 2023 - June 30, 2024		15-531-146-114	75,000	71,992	-
Total 84.002				326,364	-
Research & Development Cluster					
Discretionary (Research & Development)	84.031A				
RAISE: 'EM+UP (Risk Alert Interventions to Support					
Education: Early Measures + Ultra Predictive					
October 1, 2020 - September 30, 2025		P031A200126	2,163,597	411,015	-
Total 84.031A				411,015	
Total Research and Development Cluster				411,015	

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)

Awarding Agency Award Description Passthrough Agency	Assistance Listing Number	Pass-Through Agency Number	Program Award Amount	Federal Grantor Expenditures	Amounts Provided to Subrecipients
Vocational Education - Basic Grants	84.048				
Pass thru entity - Wisconsin Technical College System					
Achieving Student Success for At-Risk Students					
July 1, 2022 - June 30, 2023		15-102-150-233	439,465		
July 1, 2023 - June 30, 2024		15-102-150-234	439,401	439,401	-
Increasing NTO Enrollment and Completion					
July 1, 2022 - June 30, 2023		15-104-150-263	29,298		
July 1, 2023 - June 30, 2024		15-104-150-264	27,653	27,429	-
Career Prep					
July 1, 2022 - June 30, 2023		15-107-150-213	45,828		
July 1, 2023 - June 30, 2024		15-107-150-214	46,369	46,369	-
Strengthening Programs					
July 1, 2022 - June 30, 2023		15-108-150-253	117,191		
July 1, 2023 - June 30, 2024		15-108-150-254	110,613	104,826	-
Capacity Building for Equity & Inclusion					
July 1, 2022 - June 30, 2023		15-109-150-223	43,237		
July 1, 2023 - June 30, 2024		15-109-150-224	44,789	44,789	-
Total 84.048				662,814	

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)

Awarding Agency Award Description Passthrough Agency	Assistance Listing Number	Pass-Through Agency Number	Program Award Amount	Federal Grantor Expenditures	Amounts Provided to Subrecipients
GEAR UP Wisconsin Department of Public Instruction July 1, 2023 - June 30, 2024	84.334			6,094	-
Total U.S. Department of Education				10,649,553	-
<u>Federal Emergency Management Agency</u> Pass thru entity - Wisconsin Technical College System FEMA Assistance to Firefighters Supplemental August 1, 2023 - August 15, 2024	97.044	15-847-153-114	23,884	19,444	-
Total 97.044				19,444	
TOTAL FEDERAL REVENUES				\$ 13,581,677	\$ -

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)**

Awarding Agency Award Description Passthrough Agency	Assistance Listing Number	Pass-Through Agency Number	Program Award Amount	State Grantor Expenditures	Amounts Provided to Subrecipients
Wisconsin Higher Education Aids Board Direct Programs					
Higher Education Grant July 1, 2023 - June 30, 2024	235.102			1,266,798	
Remission of Fees for Veterans and Dependents July 1, 2023 - June 30, 2024	235.105			54,203	
Minority Retention Grant July 1, 2023 - June 30, 2024	235.107			1,656	
Academic Excellence Scholarship July 1, 2023 - June 30, 2024	235.109			2,250	
Handicapped Assistance Grant July 1, 2023 - June 30, 2024	235.112			-	
Talent Incentive Program July 1, 2023 - June 30, 2024	235.114			27,750	
Nursing Student Loan July 1, 2023 - June 30, 2024	235.117			1,500	
Technical Excellence Scholarship Grant July 1, 2023 - June 30, 2024	235.119			41,624	
Indian Grant July 1, 2023 - June 30, 2024	235.132			3,300	
Total Wisconsin Higher Education Aids Board				1,399,081	

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)**

Awarding Agency Award Description Passthrough Agency	Assistance Listing Number	Pass-Through Agency Number	Program Award Amount	State Grantor Expenditures	Amounts Provided to Subrecipients
<u>Wisconsin Technical College System</u>					
<u>Direct Programs</u>					
Student Emergency Fund July 1, 2022 - June 30, 2023	292.104	15-850-104-113	22,574	800	
Student Emergency Fund July 1, 2023 - June 30, 2024	292.104	15-850-104-114	-	5,128	
State Aids for Vocational, Technical and Adult Education July 1, 2023 - June 30, 2024	292.105			5,982,900	
State Aid for Outcomes Based Funding July 1, 2023 - June 30, 2024				1,994,919	
General State Aid Adjustment - Prior Year				(661,399)	
Equipping Learners for Future Success in NTC's Substance U July 1, 2022 - June 30, 2024	292.124	15-864-124-133	176,530	47,205	
NTC's Garden to Market Specialist Program July 1, 2022 - June 30, 2024	292.124	15-865-124-143	200,000	63,269	
Transitioning Today's Frontline into Tomorrow's Leaders Cons July 1, 2022 - August 31, 2023	292.124	15-886-124-173	200,000	27,230	
Leading Workforce Change Post-Pandemic Consortium July 1, 2022 - August 31, 2023	292.124	15-887-124-173	200,000	23,813	

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)**

Awarding Agency Award Description Passthrough Agency	Assistance Listing Number	Pass-Through Agency Number	Program Award Amount	State Grantor Expenditures	Amounts Provided to Subrecipients
Critical Skills for Success Consortium July 1, 2022 - August 31, 2023	292.124	15-889-124-173	200,000	68,836	
Pioneering and Exploring Career Pathways in NTC's West Re July 1, 2023 - June 30, 2025	292.124	15-820-124-124	260,000	106,220	
Supporting Student Success at Northcentral Technical College July 1, 2023 - June 30, 2024	292.124	15-824-124-164	225,000	222,240	
Expanding NTC's Oral Health Programs May 20, 2024 - June 30, 2025	292.124	15-825-124-344	2,264,545	86,984	
NTC's Dental Hygienist Program has TEETH July 1, 2023 - June 30, 2025	292.124	15-828-124-134	216,806	175,665	
Invigorating NTC's Engineering Technologies Career Pathways July 1, 2023 - June 30, 2025	292.124	15-833-124-124	257,725	53,520	
Manufacturing Month - Pass thru from Western Technical Coll October 1, 2023 - September 30, 2024	292.124	02-821-124-184	5,000	4,974	
System-wide NaBITA Training August 15, 2023 - August 14, 2024	292.124	15-835-124-194	21,000	21,000	

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)

Awarding Agency Award Description Passthrough Agency	Assistance Listing Number	Pass-Through Agency Number	Program Award Amount	State Grantor Expenditures	Amounts Provided to Subrecipients
NTC's Project SOS: Stopped Out Students - Part II July 1, 2023 - June 30, 2024	292.124	15-836-124-194	200,000	191,617	
NTC's Project SOS: Stopped Out Students July 1, 2022 - September 30, 2023	292.124	15-838-124-193	200,000	52,653	
Hybrid & Electric Vehicle Training - Pass thru from Northeast WI Technical College May 15, 2023 - June 30, 2024	292.124	13-160-124-183	8,906	8,906	
Articulating a Clear Pathway July 1, 2022 - June 30, 2024	292.124	15-843-124-183	150,000	85,348	
NTC's Therapeutic Massage Technical Degree Program July 1, 2023 - June 30, 2024	292.124	15-845-124-144	200,000	185,784	
Professional Growth for Faculty & Staff at NTC July 1, 2023 - June 30, 2024	292.124	15-849-124-154	55,297	55,195	
AAC&U Conference Leadership Grant January 1, 2024 - June 30, 2024	292.124	15-856-124-184	5,000	4,550	
Felxible Nursing Assistant Training Options for Rural NTC Stu July 1, 2023 - June 30, 2025	292.124	15-860-124-134	204,325	147,633	
Leadership Skills for Leaders Consortium July 1, 2023 - August 31, 2024	292.124	15-876-124-174	199,973	169,497	

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)**

Awarding Agency Award Description Passthrough Agency	Assistance Listing Number	Pass-Through Agency Number	Program Award Amount	State Grantor Expenditures	Amounts Provided to Subrecipients
NTC's Safety First Consortium July 1, 2023 - August 31, 2024	292.124	15-877-124-174	166,611	145,824	
Crucial Skills for Improvement Consortium July 1, 2023 - August 31, 2024	292.124	15-878-124-174	200,000	158,443	
Vital Workers Consortium July 1, 2023 - August 31, 2024	292.124	15-879-124-174	200,000	88,247	
Total 292.124				2,194,654	-

NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)

Awarding Agency Award Description Passthrough Agency	Assistance Listing Number	Pass-Through Agency Number	Program Award Amount	State Grantor Expenditures	Amounts Provided to Subrecipients
Fire Certification Training July 1, 2023 - June 30, 2024	292.137			24,931	
HazMat Training July 1, 2023 - June 30, 2024	292.138			3,400	
Property Tax Relief Aids July 1, 2023 - June 30, 2024	292.162			14,630,553	
Total Wisconsin Technical College System				24,175,886	-
Wisconsin Department of Natural Resources Payments in Lieu of Taxes July 1, 2023 - June 30, 2024	370.503			30,748	
Total Department of Natural Resources				30,748	
Wisconsin Department of Workforce Development Local Youth Apprenticeship July 1, 2022 - June 30, 2023	445.107	7292	441,100	-	
Local Youth Apprenticeship July 1, 2023 - June 30, 2024	445.107	8665	484,321	483,910	
Total 445.107				483,910	

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)**

Awarding Agency Award Description Passthrough Agency	Assistance Listing Number	Pass-Through Agency Number	Program Award Amount	State Grantor Expenditures	Amounts Provided to Subrecipients
Wisconsin Department of Revenue State Aid-Personal Property Tax July 1, 2023 - June 30, 2024	835.103			125,453	
Aid in Lieu of Computer Taxes July 1, 2023 - June 30, 2024	835.109		105,239	105,239	
Total Wisconsin Department of Revenue				230,692	-
Wisconsin Department of Transportation Direct Program					
Motorcycle Safety - Basic Rider Course July 1, 2023 - December 31, 2023	20.395 (4)(aq)	MCG-R2-2023-NTC-00071	20,012	11,337	
Motorcycle Safety - Basic Rider Course January 1, 2024 - June 30, 2024	20.395 (4)(aq)	MCG-R1-2024-NTC-0003	17,368	13,365	
Motorcycle Safety - RiderCoach Preparation Course January 1, 2023 - June 30, 2023	20.395 (4)(aq)	MCG-R1-2023-NTC-00070	4,036	834	
Total Wisconsin Department of Transportation				25,536	-
TOTAL STATE OF WISCONSIN AWARDS				26,345,853	-

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2024**

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, 2024. 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.

NOTE 4 STUDENT FINANCIAL ASSISTANCE INSTITUTIONAL AND PROGRAM ELIGIBILITY METRICS

The Institution is in compliance with the following institutional and program eligibility requirements under the Higher Education Act of 1965 and Federal regulations under 34 CFR 668.23:

- Correspondence courses the institution offers under 34 CFR 600.7(b) and (g)
- Regular students that enroll in correspondence courses under 34 CFR 600.7(b) and (g)
- Institution's regular students that are incarcerated under 34 CFR 600.7(c) and (g)
- Completion rates for confined or incarcerated individuals enrolled in non-degree programs at nonprofit institutions under 34 CFR 600.7(c)(3)(ii) and (g)
- Institution's regular students that lack a high school diploma or its equivalent under 34 CFR 600.7(d) and (g)
- Completion rates for short-term programs under 34 CFR 668.8(f) and (g)
- Placement rates for short-term programs under <https://www.ecfr.gov/current/title-34/subtitle-B/chapter-VI/part-668/subpart-A/section-668.8> - [p-668.8\(f\)](#)³⁴ CFR 668.8(e)(2)

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2024**

NOTE 5 RECONCILIATION

Federal:

Revenues per Statement of Revenues, Expenses, and

Changes in Net Position:

Operating Revenues - Federal Grants

\$ 4,609,125

Nonoperating Revenues - Federal Grants

5,120,346

Total Federal Revenues per Statement of Revenues,
Expenses, and Changes in Net Position

9,729,471

Adjustments:

Federal Direct Loan Program (ALN #84.268)

3,852,205

Miscellaneous

1

Federal Revenues per Schedule of Expenditures of Federal Awards

\$ 13,581,677

State:

Revenues per Statement of Revenues, Expenses, and

Changes in Net Position:

Operating Revenues - State Grants

\$ 4,053,405

Nonoperating Revenues - State Operating Appropriations

22,290,947

Total State Revenues per Statement of Revenues,
Expenses, and Changes in Net Position

26,344,352

Adjustments:

Nursing Student Loan (State ID# 235.117)

1,500

Miscellaneous

1

State Revenues per Schedule of Expenditures of State Awards

\$ 26,345,853

STATISTICAL SECTION



NORTHCENTRAL TECHNICAL COLLEGE DISTRICT

Statistical Section

This part of the District's annual comprehensive 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 annual comprehensive financial reports for the relevant year.

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

Northcentral Technical College District

Net Position by Component

Last Ten Fiscal Years
(accrual basis of accounting)

	2024	2023	Restated 2022	2021	2020	Restated 2019	Restated 2018	2017	2016	2015
Net investment in capital assets	\$43,198,846	\$37,213,215	\$33,696,112	\$29,514,527	\$23,839,782	\$21,759,852	\$24,122,258	\$24,480,899	\$28,497,678	\$29,039,852
Restricted for debt service	8,227,577	8,145,380	7,812,886	7,461,581	8,396,806	9,422,746	8,317,949	9,388,527	11,063,982	10,121,109
Restricted for pension benefit	-	-	13,204,201	10,460,144	5,519,445	-	-	-	-	4,402,643
Unrestricted	29,442,239	25,710,779	17,854,315	15,630,785	12,315,542	15,540,947	18,166,960	17,801,658	18,737,591	21,614,051
Total net position	\$80,868,662	\$71,069,374	\$72,567,514	\$63,067,037	\$50,071,575	\$46,723,545	\$50,607,167	\$51,671,084	\$58,299,251	\$65,177,655

Northcentral Technical College District

Changes in Net Position

Last Ten Fiscal Years

	2024	2023	Restated 2022	2021	2020	2019	2018	2017	2016	2015
Operating revenues:										
Student program fees, net of scholarship allowances	\$6,273,102	\$5,950,417	\$6,071,204	\$5,221,402	\$5,205,781	\$4,856,036	\$4,702,937	\$4,684,795	\$5,083,670	\$4,485,648
Student material fees, net of scholarship allowances	402,473	369,703	364,103	333,312	341,682	356,349	346,263	331,100	398,967	347,126
Other student fees, net of scholarship allowances	606,619	667,476	586,461	844,450	861,289	858,693	727,238	346,153	390,000	340,848
Federal grants	4,609,125	3,325,974	1,891,785	6,651,294	6,709,180	7,286,073	7,627,080	9,096,043	10,358,425	11,282,402
State grants	4,053,405	4,078,111	4,003,017	3,465,957	4,301,214	3,936,707	4,656,697	4,545,926	5,336,002	4,926,646
Business and industry contract revenues	5,503,413	3,133,591	4,012,673	3,023,161	4,423,369	3,685,269	3,029,511	2,313,036	2,287,285	2,210,023
School District contract revenues	916,641	844,430	889,722	836,714	794,688	721,485	743,169	693,180	669,328	636,323
Auxiliary enterprise revenues	2,301,405	2,063,309	2,105,630	2,069,712	2,025,971	2,238,015	2,492,635	2,669,422	3,041,570	3,255,858
Miscellaneous	854,534	2,229,847	868,016	990,569	1,168,745	1,267,747	1,206,794	1,473,424	849,434	1,192,697
Total operating revenues	25,520,717	22,662,858	20,792,611	23,436,571	25,831,919	25,206,374	25,532,324	26,153,079	28,414,681	28,677,571
Operating expenses:										
Instruction	34,878,495	33,427,679	27,307,022	25,592,175	31,091,502	32,330,976	31,146,729	30,969,598	31,222,473	31,142,075
Instructional resources	1,227,410	1,273,267	1,124,463	751,674	1,272,272	2,107,388	2,264,889	1,822,605	1,826,568	1,673,428
Student services	5,309,416	5,335,454	4,764,606	3,937,774	4,398,553	4,532,906	4,314,762	4,113,066	4,164,310	4,191,157
General institutional	12,157,808	12,604,792	9,175,463	8,415,620	10,624,143	11,518,850	11,426,340	12,527,972	12,217,745	10,890,678
Physical plant	2,643,518	3,725,383	3,746,237	3,419,077	3,960,895	4,537,471	4,235,123	4,409,893	4,280,141	4,767,258
Auxiliary enterprise services	2,250,838	2,252,885	2,071,539	1,985,894	2,034,632	2,271,546	2,484,925	3,027,776	3,472,975	3,389,300
Public service										
Depreciation	11,963,816	12,170,756	11,375,288	8,982,799	8,834,949	9,046,710	8,604,521	12,027,408	7,494,047	6,234,479
Student aid	3,215,933	2,668,655	7,227,917	2,880,996	2,651,659	2,179,836	1,678,198	1,606,644	2,659,220	3,003,411
Total operating expenses	73,647,234	73,458,871	66,792,535	55,966,009	64,868,605	68,525,683	66,155,487	70,504,962	67,337,479	65,291,786
Operating loss	(48,126,517)	(50,796,013)	(45,999,924)	(32,529,438)	(39,036,686)	(43,319,309)	(40,623,163)	(44,351,883)	(38,922,798)	(36,614,215)
Nonoperating revenues (expenses):										
Property taxes	29,361,602	21,613,330	22,644,579	22,919,150	21,889,541	20,865,483	20,323,698	19,742,496	19,233,396	18,457,033
State operating appropriations	22,290,947	22,078,799	21,691,319	20,385,536	19,750,509	18,998,416	19,387,371	19,254,123	18,968,541	19,177,118
Federal grants	5,120,346	5,488,210	12,284,594	3,258,871	1,335,000					
Gain (loss) on disposal of capital assets	0	(44,316)	(109,988)	(44,392)	(118,185)	8,105	(2,641)	(797,071)	(16,649)	
Investment income earned	2,355,704	1,331,426	53,172	53,840	380,271	567,569	290,730	126,786	88,442	75,530
Interest expense	(1,202,794)	(1,169,576)	(1,063,275)	(1,048,105)	(852,420)	(1,003,886)	(586,501)	(602,618)	(461,430)	(454,482)
Transfer of capital assets to Wausau Area Community Network										(1,593,733)
Total nonoperating revenues	57,925,805	49,297,873	55,500,401	45,524,900	42,384,716	39,435,687	39,412,657	37,723,716	37,812,300	35,661,466
Income (loss) before other changes in net position	9,799,288	(1,498,140)	9,500,477	12,995,462	3,348,030	(3,883,622)	(1,210,506)	(6,628,167)	(1,110,498)	(952,749)
Impairment gain on tornado damage										
Other - Cumulative effect of change in accounting principle										(5,767,906)
Total change in net position	\$9,799,288	(\$1,498,140)	\$9,500,477	\$12,995,462	\$3,348,030	(\$3,883,622)	(\$1,210,506)	(\$6,628,167)	(\$1,110,498)	(\$6,720,655)

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.

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)
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%			
2020	12,227,701,381	3,085,210,080	658,233,100	366,747,723	157,183,846	951,690,536	644,933,550	358,002,844	18,449,703,060	16,586,177,694	1.26273
% of Total	66.28%	16.72%	3.57%	1.99%	0.85%	5.16%	3.50%	1.94%			
2021	12,848,874,801	3,219,199,140	692,067,700	376,734,942	160,807,846	938,462,906	656,180,270	363,230,484	19,255,558,089	17,015,111,648	1.21066
% of Total	66.73%	16.72%	3.59%	1.96%	0.84%	4.87%	3.41%	1.89%			
2022	13,437,843,415	3,307,842,240	689,984,800	390,968,145	169,773,460	961,384,491	683,830,330	338,034,959	19,979,661,840	19,129,422,428	1.16987
% of Total	67.26%	16.56%	3.45%	1.96%	0.85%	4.81%	3.42%	1.69%			
2023	14,440,531,804	3,478,427,980	719,794,800	415,119,127	173,974,196	989,305,121	734,420,570	348,553,799	21,300,127,397	21,689,269,550	1.11549
% of Total	67.80%	16.33%	3.38%	1.95%	0.82%	4.64%	3.45%	1.64%			

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 90% of the District's total equalized valuation.

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

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

Northcentral Technical College District

Direct and Overlapping Property Tax Rates (2)

Last Ten Years

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

	Calendar Year Taxes are Payable									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
District Direct Rates:										
Operational (1)	0.465	0.504	0.572	0.625	0.632	0.632	0.642	0.639	0.635	0.627
Debt Service	0.650	0.666	0.638	0.638	0.638	0.630	0.626	0.626	0.626	0.591
Total Direct Rate	1.115	1.170	1.210	1.263	1.27	1.262	1.268	1.265	1.261	1.218
<u>Clark County</u>										
T Beaver	16.98	16.64	18.21	20.24	20.77	20.74	20.84	21.84	22.00	21.55
T Colby	16.27	17.45	19.29	20.50	20.51	20.66	20.74	21.06	21.27	20.74
T Eaton	16.89	17.18	19.84	20.93	21.88	21.53	21.49	22.32	24.28	24.18
T Fremont	16.78	19.20	20.55	21.86	22.41	21.74	21.70	21.98	22.24	22.38
T Green Grove	16.44	17.21	18.45	19.41	19.58	18.90	19.68	20.05	19.85	20.02
T Hoard	17.11	17.85	19.16	19.71	18.65	17.55	18.95	19.45	18.78	18.62
T Loyal	17.29	16.95	18.45	20.58	20.91	20.91	20.96	22.04	22.08	21.60
T Mayville	18.19	19.20	21.24	22.08	22.03	22.33	22.48	21.96	23.33	23.37
T Sherman	17.27	17.13	18.34	20.75	20.86	20.41	20.85	21.30	20.81	20.73
T Unity	16.86	17.66	19.17	21.51	20.92	20.94	21.29	21.60	21.25	21.39
T Warner	17.74	18.14	21.44	22.63	23.64	23.48	22.92	23.83	25.73	25.75
T Weston	15.31	15.53	18.71	18.73	18.89	18.72	19.06	19.71	20.39	19.92
T York	15.68	16.48	18.74	19.78	20.20	20.08	19.97	20.90	21.03	21.04
V Curtiss	20.68	21.11	22.97	23.10	22.79	23.15	22.95	21.04	32.94	32.81
V Dorchester	19.18	21.46	23.55	24.70	24.77	24.91	25.02	25.52	25.37	25.51
V Unity	17.52	19.42	21.13	22.53	22.50	22.69	22.89	22.99	23.34	23.38
C Abbotsford	23.75	24.02	26.03	26.58	26.27	26.08	25.87	24.08	27.85	26.49
C Colby	21.52	22.02	24.19	27.08	26.87	26.88	27.14	27.38	27.38	28.13
C Loyal	22.47	22.83	26.68	28.26	28.37	28.93	29.01	30.46	30.88	29.33
<u>Langlade County</u>										
T Ackley	14.20	13.93	16.54	17.89	16.88	16.98	17.28	17.50	17.58	17.62
T Antigo	14.29	14.08	16.77	18.15	16.88	17.02	17.50	18.13	18.35	18.55
T Evergreen	16.84	18.73	21.23	20.99	19.14	20.40	20.36	21.94	20.75	19.57
T Langlade	13.55	13.34	15.82	16.96	15.91	16.09	16.55	17.01	17.16	17.34
T Neva	14.30	14.47	16.74	18.05	17.21	17.45	17.86	18.07	18.26	17.77
T Norwood	13.84	13.59	15.68	17.03	15.98	16.07	16.59	17.00	17.31	17.63
T Peck	12.87	12.72	14.97	16.24	15.29	15.39	15.86	16.05	16.34	16.65
T Polar	13.53	13.23	15.77	17.13	16.08	16.21	16.75	17.32	17.67	17.89
T Price	13.15	12.78	15.22	16.55	15.48	15.61	16.09	16.47	16.79	17.07
T Rolling	14.27	14.06	16.62	17.98	16.96	19.24	17.56	17.98	18.29	18.65
T Summit	15.89	12.92	15.40	16.68	15.53	15.62	16.19	16.47	16.65	16.93
T Upham	10.89	12.67	13.27	14.02	14.06	14.20	14.69	13.25	13.38	13.62
T Vilas	13.78	13.50	15.96	17.28	16.20	16.31	16.92	17.33	17.62	17.46
T Wolf River	16.48	18.39	20.77	20.51	18.74	19.95	19.96	21.41	20.14	19.03
V White Lake	20.67	22.92	25.84	25.41	23.65	24.82	25.21	27.51	26.00	24.92
C Antigo	20.60	21.06	24.15	24.98	24.15	24.19	25.23	25.35	25.45	25.78
<u>Lincoln County</u>										
T Birch	11.75	11.58	15.02	16.09	16.24	16.66	16.83	17.26	17.61	18.27
T Corning	12.85	12.94	16.45	17.56	17.81	18.29	18.48	18.90	19.30	19.97
T Harding	12.15	12.05	15.57	16.67	16.86	17.32	17.55	17.95	18.31	18.93
T Harrison	11.71	12.94	14.02	16.19	16.83	17.18	17.41	16.66	16.35	16.54

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									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<u>Lincoln County</u> (Continued)										
T Merrill	12.58	12.52	16.12	17.23	17.41	17.87	17.94	18.37	18.73	19.37
T Pine River	13.63	13.47	17.13	18.34	18.42	18.62	18.86	19.23	19.67	20.39
T Rock Falls	12.15	12.54	15.39	16.69	16.99	17.34	17.56	17.71	17.93	18.55
T Russell	12.78	12.73	16.31	17.48	17.61	18.11	18.36	18.79	19.14	19.67
T Schley	12.71	12.66	16.23	17.38	17.56	17.17	17.38	17.79	18.16	18.82
T Scott	13.20	13.05	16.66	17.83	18.09	18.57	18.81	19.20	19.69	20.41
C Merrill	22.03	23.39	28.03	29.46	30.00	31.08	30.93	32.37	32.08	33.00
<u>Marathon County</u>										
T Bergen	11.94	12.76	15.08	15.70	15.89	16.75	16.92	16.99	17.48	18.16
T Berlin	15.45	16.41	17.90	18.11	18.82	19.15	19.49	19.90	20.21	19.98
T Bern	15.05	11.56	14.38	16.30	17.13	16.10	17.13	18.60	19.18	19.02
T Bevent	14.34	15.25	16.17	16.92	17.01	16.92	17.13	17.86	18.23	18.88
T Brighton	15.34	15.93	17.06	19.24	19.18	19.23	20.10	20.04	19.58	19.85
T Cassel	13.45	15.18	16.70	17.17	17.86	17.78	18.13	18.48	18.51	18.57
T Cleveland	15.63	15.86	17.20	16.99	17.60	17.89	17.64	18.35	17.99	18.14
T Day	13.90	15.04	16.42	16.97	17.83	19.01	19.80	19.99	19.66	20.13
T Easton	15.67	18.63	19.35	19.77	20.41	20.37	20.98	21.29	22.15	22.34
T Eau Pleine	14.38	13.82	15.46	16.18	16.62	17.39	16.61	17.13	16.88	17.17
T Elderon	13.36	14.65	15.39	15.56	16.61	15.64	15.95	16.25	17.50	17.78
T Emmet	13.27	14.30	16.12	16.69	16.87	17.35	17.61	17.83	17.98	18.34
T Frankfort	13.52	14.84	16.23	17.15	17.75	18.01	18.26	18.50	18.66	18.69
T Franzen	14.24	15.65	16.52	16.93	18.28	17.03	17.39	17.06	18.36	18.69
T Green Valley	13.22	14.33	16.42	16.92	17.35	18.27	18.52	19.03	19.14	19.57
T Guenther	14.51	15.56	18.32	19.01	19.34	19.41	19.68	19.59	20.10	20.99
T Halsey	15.89	12.26	15.37	17.28	18.21	17.04	18.15	19.90	20.53	20.42
T Hamburg	16.50	12.81	15.94	17.07	17.41	17.61	18.10	18.83	19.47	20.10
T Harrison	12.05	11.23	13.43	14.76	14.19	14.57	15.19	15.74	16.44	16.74
T Hewitt	16.81	17.93	19.47	19.66	20.40	20.84	21.16	21.57	22.21	21.95
T Holton	14.44	15.34	16.26	16.71	17.20	17.07	17.18	16.72	17.96	18.07
T Hull	13.24	14.28	15.73	16.91	17.17	17.29	17.52	17.85	18.08	18.11
T Johnson	17.00	14.02	16.54	18.13	18.10	17.50	18.29	18.85	20.10	19.76
T Knowlton	12.42	13.33	15.03	15.67	15.87	16.66	16.85	16.96	17.40	18.13
T Maine									22.11	21.83
T Marathon	14.79	15.76	17.53	17.69	18.33	18.04	18.09	18.92	18.42	18.77
T McMillan	11.65	14.52	15.25	15.78	16.35	16.68	18.09	18.14	18.44	18.55
T Mosinee	12.69	13.38	15.33	15.99	16.25	17.08	17.34	17.50	17.87	18.60
T Norrie	14.02	15.60	16.49	16.70	17.15	16.30	16.95	17.26	17.42	17.66
T Plover	15.50	16.22	18.52	17.97	18.31	17.94	18.39	18.95	20.12	20.43
T Reid	13.02	14.14	15.47	15.83	16.54	16.33	16.65	16.89	17.83	18.27
T Rib Falls	14.51	15.60	17.30	17.75	18.48	17.92	18.17	18.78	18.82	18.67
T Rib Mountain	16.87	17.87	19.48	19.53	20.44	20.76	21.13	21.25	21.75	21.29
T Rietbrock	14.96	12.79	15.41	17.05	17.94	17.14	18.16	19.33	19.89	19.73
T Ringle	13.18	15.04	15.92	16.35	16.93	17.01	17.58	17.87	18.53	18.63
T Spencer	14.42	15.54	16.43	19.36	18.84	18.88	20.10	19.77	18.82	19.22
T Stettin	16.02	17.20	18.80	19.08	19.68	20.05	20.22	20.66	20.88	20.78
T Texas	16.42	17.71	19.23	19.53	20.34	20.66	21.00	21.35	20.97	20.66
T Wausau	16.05	17.74	19.23	19.61	20.47	20.58	21.01	21.26	21.73	21.46

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									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<u>Marathon County</u> (Continued)										
T Weston	14.68	16.70	17.71	18.24	18.89	19.05	19.56	18.38	19.08	19.09
T Wien	12.42	14.88	16.08	16.93	17.67	17.91	18.56	18.45	18.46	18.21
V Athens	19.92	15.77	19.72	21.71	22.90	22.05	23.21	24.27	25.08	25.13
V Birnamwood	16.98	15.50	16.89	17.30	18.44	17.63	18.06	18.43	19.73	19.86
V Brokaw						23.37	33.50	34.02	47.00	37.93
V Dorchester	16.08	17.50	19.85	20.80	21.19	20.27	20.16	20.40	23.75	22.80
V Edgar	15.45	18.87	20.27	21.30	21.86	22.16	22.89	22.68	23.02	22.89
V Elderon	13.74	15.18	15.76	16.04	17.17	16.22	16.52	16.87	18.18	18.55
V Fenwood	12.32	14.98	16.23	17.17	17.90	18.24	19.03	18.82	18.90	18.64
V Hatley	15.05	17.00	18.40	18.98	19.71	19.43	19.57	19.92	20.41	20.50
V Kronenwetter	15.11	16.96	18.42	19.09	19.58	20.08	20.49	19.84	21.69	22.07
V Maine	18.47	19.08	19.55	19.85	20.14	20.32	21.02	21.69		
V Marathon	19.11	20.10	22.32	22.69	23.50	23.19	23.14	23.92	23.75	23.98
V Rothschild	18.16	20.52	21.90	22.17	23.01	23.39	23.91	24.06	24.91	24.72
V Spencer	18.53	19.74	20.87	24.07	23.88	24.13	25.41	24.73	23.95	24.75
V Stratford	18.67	18.66	20.01	20.34	21.05	21.00	20.79	21.05	20.60	21.47
V Unity	13.97	15.45	16.97	18.30	18.57	18.75	19.04	19.21	19.70	19.90
V Weston	18.31	20.32	21.41	21.75	22.24	22.49	23.03	23.01	23.73	23.66
C Abbotsford	20.33	20.84	22.30	23.15	22.77	25.16	24.04	20.95	23.98	24.30
C Colby	18.28	18.59	20.58	23.46	23.40	23.09	23.79	24.22	24.32	24.92
C Mosinee	16.06	17.32	20.09	20.89	21.27	22.33	22.72	23.09	23.53	23.68
C Schofield	18.86	21.01	22.25	22.40	23.66	24.33	23.61	24.02	25.47	24.87
C Wausau	22.95	24.13	26.08	25.22	26.36	26.66	27.08	27.60	27.49	26.77
<u>Menominee County</u>										
T Menominee	14.86	18.27	17.07	18.57	19.82	21.23	20.25	20.46	22.86	22.48
<u>Portage County</u>										
T Alban	15.96	17.11	18.21	19.48	19.29	19.33	19.64	20.13	20.13	20.71
T New Hope	13.03	16.14	15.53	16.85	17.03	16.98	17.22	17.58	17.49	17.89
T Sharon	15.12	15.75	17.01	18.01	18.22	17.75	17.67	18.29	18.42	18.56
T Stockton	12.90	14.75	15.01	16.29	17.04	16.82	16.27	17.02	17.34	17.21
V Rosholt	19.08	21.39	22.29	23.58	23.66	23.62	21.99	23.38	23.61	24.50
<u>Price County</u>										
T Catawba	14.19	15.71	17.68	17.82	16.78	16.95	17.17	17.42	17.78	16.93
T Eisenstein	13.41	15.04	18.63	17.83	17.42	17.32	16.78	16.57	16.85	14.80
T Elk	14.68	16.12	18.08	18.35	17.30	17.42	17.74	17.82	18.89	17.47
T Emery	14.36	15.73	17.60	17.83	16.60	16.75	17.10	17.23	17.93	16.88
T Fifield	14.58	16.22	20.05	19.39	19.19	19.36	18.91	18.60	18.39	16.67
T Flambeau	14.62	16.03	18.28	18.53	17.41	17.54	17.89	17.97	18.91	17.58
T Georgetown	14.15	15.54	17.66	17.76	16.55	16.95	17.35	17.46	18.26	17.16
T Hackett	14.43	16.82	19.37	19.35	18.99	19.54	18.43	19.75	19.95	18.30
T Harmony	14.86	16.37	18.42	18.69	17.40	17.58	18.02	18.17	19.29	17.77
T Hill	14.58	17.10	19.75	19.71	19.70	20.26	19.44	20.41	19.56	18.42
T Kennan	14.67	16.30	18.72	18.70	17.47	18.08	18.51	18.57	19.31	17.84
T Knox	14.16	16.91	19.62	19.54	19.74	19.21	17.71	19.40	18.90	17.70
T Lake	15.77	17.24	19.94	18.89	18.68	18.46	17.60	17.00	16.88	15.86
T Ogema	15.35	18.36	21.33	21.13	21.00	21.59	20.22	21.34	21.19	19.06

Northcentral Technical College District

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

Last Ten Years

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

	Calendar Year Taxes are Payable									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<u>Price County</u> (Continued)										
T Prentice	14.59	17.40	20.29	20.12	20.05	20.66	18.49	20.19	19.54	18.41
T Spirit	14.58	17.03	19.90	19.39	19.22	19.59	19.75	19.91	20.18	19.18
T Worcester	14.56	15.94	17.67	17.94	16.59	16.72	17.08	17.17	17.94	16.86
V Catawba	14.25	15.63	17.51	17.72	16.57	16.68	17.06	17.18	17.62	16.89
V Kennan	14.15	15.50	17.35	17.59	16.43	16.57	16.94	17.09	17.52	16.80
V Prentice	16.27	19.68	22.73	22.88	22.75	23.48	22.07	23.51	23.06	21.83
C Park Falls	21.85	25.50	30.37	29.65	29.16	29.90	29.39	28.92	29.29	27.18
C Phillips	20.50	22.37	25.21	26.14	25.45	26.00	26.03	25.79	27.78	25.58
<u>Shawano County</u>										
T Almon	14.19	15.07	15.53	17.85	19.40	19.41	18.28	18.45	18.51	18.41
T Aniwa	13.05	13.64	15.25	16.23	16.47	15.76	16.13	16.53	17.41	17.66
T Bartelme	12.76	13.56	13.89	16.18	17.37	17.87	16.42	16.63	16.61	16.50
T Birnamwood	14.00	15.28	15.79	16.09	17.11	15.79	16.21	16.49	17.65	17.86
T Fairbanks	13.05	13.93	16.00	18.34	18.40	20.20	21.22	21.34	21.42	21.25
T Germania	12.42	13.47	15.05	16.69	16.84	17.34	18.21	18.34	18.74	18.67
T Grant	14.40	15.15	16.96	18.09	19.10	19.05	18.51	20.17	19.84	19.77
T Hutchins	14.98	15.20	16.89	16.55	16.62	16.69	16.63	17.03	17.35	17.48
T Morris	13.42	14.48	15.67	17.26	18.18	18.75	18.91	19.13	19.35	19.30
T Seneca	14.45	15.31	15.70	18.05	19.05	19.84	18.51	18.93	18.45	18.47
T Wittenberg	13.67	14.97	15.96	16.29	17.40	16.04	16.47	16.76	17.92	18.05
V Aniwa	12.88	12.37	13.88	15.43	14.90	14.86	15.44	15.92	16.46	16.74
V Birnamwood	16.40	17.28	17.90	19.12	21.04	19.55	19.49	19.94	20.84	21.26
V Bowler	14.47	14.98	15.40	16.64	18.14	18.21	17.21	17.42	17.41	17.31
V Eland	13.84	15.26	16.29	16.74	17.88	16.16	16.71	17.02	18.00	18.68
V Mattoon	13.55	14.78	18.12	20.01	19.48	19.20	17.17	17.62	18.43	18.66
V Tigerton	15.76	17.32	20.18	22.40	22.56	23.98	24.68	25.04	25.16	25.13
V Wittenberg	16.76	18.17	19.63	20.37	21.42	20.46	20.42	20.38	21.25	21.13
<u>Taylor County</u>										
T Browning	14.57	15.69	16.60	18.99	19.00	19.27	19.58	19.41	19.44	19.00
T Chelsea	14.68	15.78	16.64	19.01	19.02	19.23	19.16	18.99	18.98	18.57
T Deer Creek	15.25	16.55	17.66	20.06	20.12	20.42	20.67	20.48	20.54	20.09
T Goodrich	14.99	16.09	17.11	19.49	19.53	19.79	20.03	19.85	19.89	19.43
T Greenwood	15.47	17.48	18.92	19.03	19.37	19.48	20.62	20.48	21.79	21.11
T Grover	15.65	17.40	19.80	20.33	20.33	21.43	22.08	22.20	22.23	22.26
T Hammel	15.85	17.87	18.55	20.93	21.07	20.84	20.89	20.42	20.45	19.94
T Holway	15.10	16.91	17.90	20.31	20.19	20.43	20.72	20.67	20.28	19.83
T Little Black	15.34	16.69	17.70	20.17	20.18	20.51	20.40	19.93	20.04	19.60
T Maplehurst	16.89	18.83	19.74	19.85	20.00	19.33	20.10	20.48	20.33	20.74
T Medford	14.89	16.18	17.12	19.56	19.43	19.72	19.94	19.77	19.79	19.37
T Molitor	15.22	17.00	17.87	20.25	20.31	20.68	21.00	20.76	20.81	20.36
T Rib Lake	15.99	17.67	19.05	19.46	19.84	20.31	21.40	21.29	22.63	21.91
T Westboro	15.94	18.14	19.44	19.80	20.02	20.56	21.80	21.72	23.03	22.23
V Rib Lake	18.44	20.58	22.21	22.81	23.39	24.03	25.14	25.26	26.35	25.62
V Stetsonville	15.94	16.82	18.26	20.50	20.45	20.22	20.52	19.90	19.89	19.28
C Medford	18.44	19.35	21.21	23.87	23.95	24.54	24.97	24.88	24.76	24.29

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									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Waupaca County										
T Harrison	14.97	16.75	18.18	19.85	19.95	19.61	19.71	20.47	20.14	20.20
T Wyoming	13.61	14.63	15.63	16.92	17.88	17.73	16.78	18.44	18.91	19.12

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

Notes:

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

Northcentral Technical College District

Principal Property Taxpayers

Current Year and Nine Years Ago

Name of Business	Type of Business	Year Ended June 30, 2024			Year Ended June 30, 2015		
		2023 Equalized Valuation	Rank	Percent of NTC Total Equalized Valuation	2014 Equalized Valuation	Rank	Percent of NTC Total Equalized Valuation
Great Lakes Cheese of Wausau Wisconsin LLC	Food manufacturing	\$51,283,700	1	0.22%			
Spirit Falls Timber, LLC	Forestry	38,319,500	2	0.16%			
Greenheck Fan Corporation	Manufacturer of industrial fans	36,299,000	3	0.15%	18,455,200	8	0.12%
Aspirus Wausau Hospital Inc.	Healthcare	34,162,200	4	0.14%			
Marshfield Clinic	Healthcare	32,159,500	5	0.14%	40,173,100	1	0.27%
First Wausau Tower LLC	Commercial high-rise building	30,452,400	6	0.13%			
MCHS Hospitals Inc.	Healthcare	28,677,300	7	0.12%			
Apogee Wausau Group Inc.	Door and window manufacturer	27,875,300	8	0.12%			
Wausau Hospitals Inc	Healthcare	23,821,500	9	0.10%			
Menards Inc.	Retail	23,737,200	10	0.10%	23,437,200	4	0.16%
Wausau Insurance/Liberty Mutual	Insurance				29,120,000	2	0.19%
Packaging Corporation of America	Paper mill/manufacturer of corrugated medium				28,501,300	3	0.19%
Kocourek Holdings Inc.	Retail				22,703,500	5	0.15%
Saint Clare's Hospital	Healthcare				22,489,800	6	0.15%
Wausau Joint Venture	Commercial property/mall				21,719,500	7	0.14%
Abbyland Foods, Inc.	Manufacturer of meat products				16,062,800	9	0.11%
Nestle Pizza Corporation	Manufacturer of frozen pizza				15,996,600	10	0.11%
Totals		\$326,787,600		1.38%	\$238,659,000		1.59%
Northcentral Technical College Equalized Valuation (TID Out)		\$23,814,254,899			\$15,113,021,324		

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

Northcentral Technical College District

Property Tax Levies and Collections

Last Ten Fiscal Years

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Cumulative Amount Collected As of June 30, 2024	
		Amount	Percentage of Levy		Amount	Percentage of Levy
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%
2021	22,927,965	16,920,926	73.80%	6,007,039	22,927,965	100.00%
2022	22,640,206	16,889,971	74.60%	5,750,235	22,640,206	100.00%
2023	24,615,099	18,331,982	74.47%	6,283,117	24,615,099	100.00%
2024	26,564,481	19,493,129	73.38%	7,071,352	26,564,481	100.00%

Tax Levies, Rates, and Collections

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

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

Northcentral Technical College District

Schedule of Ratios of Outstanding Debt

Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Obligation Debt										
General obligation notes	\$47,880,000	\$48,910,000	\$49,500,000	\$48,750,000	\$47,505,000	\$48,900,000	\$46,220,000	\$45,225,000	\$45,450,000	\$40,585,000
Plus deferred premium	2,285,403	2,245,918	2,292,253	2,070,032	1,745,784	1,564,914	1,085,436	1,043,242	846,977	675,454
Debt service fund assets available	(6,442,861)	(5,813,813)	(5,715,273)	(5,306,445)	(4,884,207)	(3,945,931)	(2,977,216)	(2,466,861)	(1,986,343)	(1,852,626)
Net general obligation debt	\$43,722,542	\$45,342,105	\$46,076,980	\$45,513,587	\$44,366,577	\$46,518,983	\$44,328,220	\$43,801,381	\$44,310,634	\$39,407,828
Per capita	\$202.57	\$209.79	\$212.99	\$210.39	\$205.63	\$216.26	\$207.22	\$204.24	\$206.84	\$183.69
Per full-time equivalent student	\$15,944.33	\$17,141.92	\$17,120.08	\$16,518.56	\$15,501.41	\$16,628.18	\$14,381.54	\$13,511.02	\$12,949.89	\$11,501.91
Percent of equalized value	0.17%	0.20%	0.23%	0.24%	0.24%	0.27%	0.26%	0.27%	0.28%	0.25%
Percent of personal income	0.34%	0.35%	0.36%	0.36%	0.38%	0.43%	0.43%	0.44%	0.46%	0.41%
General Obligation and Other Debt										
General obligation notes	\$47,880,000	\$48,910,000	\$49,500,000	\$48,750,000	\$47,505,000	\$48,900,000	\$46,220,000	\$45,225,000	\$45,450,000	\$40,585,000
Plus deferred premium	2,285,403	2,245,918	2,292,253	2,070,032	1,745,784	1,564,914	1,085,436	1,043,242	846,977	675,454
Plus lease liability	2,030,310	1,112,102	1,479,529							
Plus Subscriptions payable	7,536,894	6,974,685	7,324,067							
General obligation and other debt	\$59,732,607	\$59,242,705	\$60,595,849	\$50,820,032	\$49,250,784	\$50,464,914	\$47,305,436	\$46,268,242	\$46,296,977	\$41,260,454
Per capita	\$276.74	\$274.11	\$280.11	\$234.92	\$228.27	\$234.60	\$221.14	\$215.74	\$216.11	\$192.33
Per full-time equivalent student	\$21,782.73	\$22,397.15	\$22,514.62	\$18,444.46	\$17,207.92	\$18,038.65	\$15,347.45	\$14,271.95	\$13,530.40	\$12,042.63
Percent of equalized value	0.23%	0.26%	0.30%	0.26%	0.27%	0.29%	0.28%	0.28%	0.29%	0.26%
Percent of personal income	0.46%	0.46%	0.48%	0.41%	0.42%	0.46%	0.45%	0.46%	0.48%	0.43%

Notes:

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

Northcentral Technical College District

Computation of Direct and Overlapping Debt

Year Ended June 30, 2024

Name of Entity (1)	Net Debt Outstanding	Percent Applicable to District (2)	Outstanding Debt Applicable to District
Clark County	\$2,820,366	27.23 %	\$767,986
Langlade County	0	66.98	0
Lincoln County	15,400,000	48.92	7,533,680
Marathon County	53,190,000	96.74	51,456,006
Menominee County	38,521	100.00	38,521
Portage County	6,015,000	4.16	250,224
Price County	2,390,000	100.00	2,390,000
Shawano County	11,985,000	19.02	2,279,547
Taylor County	10,900,000	80.22	8,743,980
Waupaca County	16,215,000	0.67	108,641
Total Cities	103,432,425	100.00	103,432,425
Total Towns	21,212,955	Varies	20,416,645
Total Villages	59,992,431	100.00	59,992,431
Total School Districts	278,859,570	Varies	277,740,080
Total Sanitary Districts	5,315,710	Varies	5,283,347
Subtotal, overlapping debt			540,433,513
District direct debt:			
General Obligation Notes			47,880,000
Deferred Premium			2,285,403
Subtotal, District direct debt			50,165,403
Total direct and overlapping debt			\$590,598,916

2023 equalized valuation - TID In \$25,487,052,599

Direct, overlapping, and underlying indebtedness as a percentage of equalized valuation 2.32%

Population of District 215,840

Direct and overlapping, indebtedness per capita \$2,736

Source: R.W. Baird & Co.

Notes:

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

(2) The percentage of overlapping debt applicable to the District is the equalized property value of property of the overlapping government located in the District as a percentage of total equalized value of all property for the overlapping government.

Northcentral Technical College District

Legal Debt Margin Information

Year Ended June 30, 2024

Legal Debt Margin Calculation for Fiscal Year 2024

2023 Equalized Valuation - TID In	\$25,487,052,599
	x 5%
Total debt limit - 5% of equalized valuation	1,274,352,630
Debt applicable to limit:	
General obligation notes	\$47,880,000
Less: Debt service funds available (GAAP Basis)	6,442,861
Total amount of debt applicable to debt limit	41,437,139
Legal total debt margin	\$1,232,915,491

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
2015	791,190,524	38,732,374	752,458,150	4.90%
2016	799,784,297	43,463,657	756,320,640	5.43%
2017	817,486,084	42,758,139	774,727,945	5.23%
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	4.65%
2021	965,286,730	43,443,555	921,843,175	4.50%
2022	997,658,446	43,784,727	953,873,719	4.39%
2023	1,123,016,209	43,096,187	1,079,920,022	3.84%
2024	1,274,352,630	41,437,139	1,232,915,491	3.25%

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 2014 to 2023, the District had no bonded indebtedness.

Northcentral Technical College District

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

Historical Comparisons

Year	District Population(3)	County Population (2)						Total Personal Income (5)	Per Capita Personal Income (4)						Unemployment Rate (6)					
		Marathon	Lincoln	Langlade	Menominee	Price	Taylor		Marathon	Lincoln	Langlade	Menominee	Price	Taylor	Marathon	Lincoln	Langlade	Menominee	Price	Taylor
2015	214,532	135,341	28,835	19,907	4,244	14,133	20,715	9,498,468	44,653	40,592	41,607	29,827	41,138	38,070	3.5	4.6	5.5	7.3	4.2	4.6
2016	214,225	135,483	28,787	19,995	4,256	14,086	20,741	9,619,522	45,659	41,126	39,591	29,752	41,370	37,365	2.9	3.9	4.4	6.1	4.1	4.1
2017	214,465	134,943	28,830	20,072	4,248	14,028	20,692	9,977,985	47,034	42,841	41,367	30,763	42,511	38,960	2.4	2.8	3.7	4.3	3.5	3.4
2018	213,917	135,922	28,862	20,131	4,258	14,046	20,746	10,422,517	49,349	44,625	42,483	31,836	43,529	39,947	2.3	2.8	3.6	4.3	3.4	3.5
2019	215,110	136,517	28,957	20,086	4,265	14,216	20,849	10,913,246	51,696	45,760	43,888	34,401	44,989	42,738	2.4	3.4	4.2	5.9	4.1	3.9
2020	215,759	138,013	28,415	19,491	4,255	14,054	19,913	11,623,445	54,405	49,761	47,949	37,076	47,741	47,024	3.6	4.7	5.2	9.8	5.2	4.9
2021	216,330	138,934	28,873	20,138	4,306	14,269	20,955	12,535,985	59,089	52,544	51,018	41,300	51,261	50,581	2	2.7	3.3	4.7	3.1	3.2
2022	216,330	139,205	28,431	19,457	4,266	14,026	19,976	12,678,718	59,949	53,038	50,852	41,435	51,846	50,045	1.9	2.4	3.0	3.9	2.8	3.6
2023	216,131	139,197	28,353	19,311	4,251	13,920	19,968	12,824,074	60,822	53,537	50,687	41,570	52,438	49,515	2.6	3.4	3.5	4.5	3.6	4.4
2024	215,840	139,874	28,517	19,354	4,272	13,932	20,150	12,972,092	61,707	54,040	50,522	41,706	53,036	48,990	3	3.3	3.4	6.1	3.7	3.0

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 90% 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 2023 and 2024 are estimates based on the rate of change from 2021 to 2022, 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 2023 and 2024 are estimates based on the rate of change from 2021 to 2022, subject to future revision.
- (6) Source: Wisconsin Department of Workforce Development. 2024 Unemployment rates are through June 30, 2024.

Northcentral Technical College District

Principal Employers

Current Year and Nine Years Ago

Name of Business	County	Type of Business	Year Ended June 30, 2024			Year Ended June 30, 2015		
			Number of Employees	Rank	Percent of District Population	Number of Employees	Rank	Percent of District Population
Aspirus Wausau Hospital Inc.	Marathon	Healthcare	2,228	1	1.03 %	1,001	7	0.47 %
UMR Inc.	Marathon	Insurance	2,000	2	0.93	1,300	4	0.61
Marathon Cheese Corporation	Marathon	Cheese packaging	1,888	3	0.87	1,050	6	0.49
Kolbe & Kolbe Millwork	Marathon	Manufacturer of windows/doors	1,588	4	0.74	1,400	1	0.65
County Materials Corp	Marathon	Ready mixed concrete manufacturers	1,500	5	0.69			
BW Papersystems	Price	Manufacturer of industrial equipment products	1,420	6	0.66			
Sheet Metal Workers Intl Assn	Marathon	Labor organization	1,300	7	0.60	1,300	3	0.61
Wausau School District	Marathon	Education	1,145	8	0.53	1,300	2	0.61
Church Mutual Insurance Company	Lincoln	Insurance	1,044	9	0.48			
Regal Rexnord Corp	Marathon	Electric Motor Manufacturer	1,000	10	0.46			
Abbyland Foods Inc	Marathon	Manufacturer of meat products	1,000	11	0.46			
Harley Davidson Motor Co.	Lincoln	Motorcycle dealer	840	12	0.39	840	11	0.39
North Central Health Care	Marathon	Healthcare	800	13	0.37	999	9	0.47
Merrill Area Common Public School District	Lincoln	Education	359	14	0.17			
Lincoln Wood Products Inc.	Lincoln	Manufacturer of windows/doors	300	15	0.14			
Lincoln County	Lincoln	Government	257	16	0.12			
Tomahawk Historical Society	Lincoln	Museum	200	17	0.09			
Price County	Price	Government	186	18	0.09			
Marshfield Medical Center	Price	Hospital	184	19	0.09			
Pine Crest Nursing Home	Lincoln	Skilled nursing care facility	180	20	0.08			
Wausau Insurance/Liberty Mutual	Marathon	Insurance				1,205	5	0.56
Marathon Electric Motors	Marathon	Electric Motor Manufacturer				1,000	8	0.47
Marshfield Clinic	Marathon	Healthcare				885	10	0.41
Hurd Windows & Doors, Inc.	Taylor	Manufacturer of windows/doors				730	12	0.34
Wisconsin Physicians Services	Price	Medical services				630	13	0.29
Nestle Pizza Corporation (formerly Kraft Pizza Co.)	Taylor	Manufacturer of frozen pizza				600	14	0.28
Memorial Health Center Inc.	Taylor	Healthcare				600	15	0.28
Foster & Smith Inc.	Lincoln	Veterinary care services provider				600	16	0.28
Expera Specialty Solutions	Lincoln	Paper manufacturer				521	17	0.24
Marquip Ward United	Price	Manufacturer of industrial equipment products				500	18	0.23
Allergy-Clinical Immunology	Price	Healthcare				500	19	0.23
Packaging Corporation of America	Lincoln	Paper mill/manufacturer of corrugated medium				500	20	0.23
Total			19,419		8.99 %	17,461		8.14 %

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

Northcentral Technical College District

Full-Time Employees by Equal Employment Opportunity Classification

Last Ten Fiscal Years

	Full-Time Employees as of June 30									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
District Totals:										
Executive/Administrative/Managerial	57	52	71	74	74	70	70	64	70	61
Faculty	149	146	126	136	134	133	138	140	137	129
Secretarial/Clerical	41	43	40	50	47	49	49	54	49	50
Professional Nonfaculty	67	66	44	48	44	40	33	40	31	36
Technical/Paraprofessional	64	64	47	40	37	37	40	43	44	52
Skilled Craft	7	7	7	7	6	7	8	8	8	9
Service/Maintenance	4	3	5	4	6	6	5	5	4	4
District Total	389	381	340	359	348	342	343	354	343	341

Sources:

2015-2024 NTC Human Resources Office

Northcentral Technical College District

Enrollment Statistics Historical Comparisons Last Ten Fiscal Years

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015
Student enrollment:										
Associate degree	34,560	33,891	33,591	32,507	33,401	31,191	31,654	32,168	32,940	32,733
Vocational:										
Diploma	3,308	2,830	2,909	2,961	2,984	3,373	3,298	3,151	3,302	3,133
Adult	10,871	11,585	10,373	7,833	9,463	11,892	11,894	11,883	12,682	12,250
Basic education	10,828	10,946	11,653	12,290	11,857	10,860	12,412	13,738	14,174	12,217
Total duplicated	59,567	59,252	58,526	55,591	57,705	57,316	59,258	60,940	63,098	60,333
Total unduplicated (A)	24,119	24,287	23,338	20,673	22,852	24,073	23,641	23,746	25,294	23,958
Full-time equivalent (B):										
Associate degree	2,063.6	1,997.2	2,026.7	2,075.0	2,156.2	2,119.9	2,343.6	2,487.4	2,603.3	2,658.2
Vocational:										
Diploma	209.9	187.5	189.2	202.9	194.7	224.9	214.4	207.8	236.2	244.9
Adult	86.5	108.2	93.4	70.8	100.4	97.3	121.3	97.2	122.1	113.2
Basic education	382.2	352.3	382.1	406.6	410.8	355.5	403.0	449.5	460.1	409.9
Total unduplicated	2,742.2	2,645.1	2,691.4	2,755.3	2,862.1	2,797.6	3,082.3	3,241.9	3,421.7	3,426.2

Notes:

- (A) The unduplicated headcount listed is based on unduplicated enrollment within each degree category, however, many students enroll in several degree categories.
- (B) A full-time equivalent (FTE) is equal to 30 annual student credits based on a mathematical calculation which varies somewhat by program and which is subject to state approval and audit of student and course data.

Northcentral Technical College District

Operational Expenditures Per Full-Time Equivalent (FTE) Student

Last Ten Fiscal Years

Year Ended June 30,	<u>Operational Expenditures (1)</u>		<u>Student Enrollments</u>		<u>Operational Expenditures per FTE</u>	
	Amount	Percent Increase (Decrease)	FTE's	Percent Increase (Decrease)	Per FTE	Percent Increase (Decrease)
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)
2021	46,381,440	(5.40)	2,755	(3.74)	16,835	(1.73)
2022	50,739,175	9.40	2,691	(2.32)	18,855	12.00
2023	52,809,941	4.08	2,645	(1.71)	19,966	5.89
2024	56,564,451	7.11	2,742	3.67	20,629	3.32

Note:

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

Northcentral Technical College District

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

Last Ten Fiscal Years

Year	Number of Graduates	Number of Follow-up Respondents	Number Available for Employment	Percent Employed	Percent Employed in Related Occupations	Percent Employed in District	Average Monthly Salary
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
2019-2020	1512	916	530	90%	79%	53%	3,337
2020-2021	1396	713	396	92%	77%	49%	3,829
2021-2022	1284	744	451	95%	77%	62%	4,011
2022-2023	1286	784	496	95%	73%	68%	4,333

Notes:

(1) Based on a survey of NTC graduates conducted approximately six months after graduation; therefore, 2023-2024 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.

Northcentral Technical College District

Square Footage of District Facilities

Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
NTC - Wausau:										
Main building	343,885	343,885	343,885	343,885	338,968	330,370	330,370	330,370	330,370	326,370
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	499,091	499,091	499,091	499,091	494,174	485,576	485,576	485,576	485,576	481,576
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	29,600	29,600	29,600	29,600	29,600	29,600	29,600	29,600	29,600	29,600
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	36,976	32,176	32,176	32,176	32,176	32,176	27,176	27,176	19,136	19,136
NTC - Wittenberg Campus	2,691	2,691	2,691	2,691	2,691	2,691	2,291	2,291	2,291	1,631
Agriculture Center of Excellence	39,825	39,825	39,825	33,825	33,825	33,825	33,825	28,835	28,835	28,835
Diesel Building	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000		
CDL Building	4,300	4,300	4,300	4,300	4,300	4,300	3,066			
Subtotal	206,507	201,707	201,707	195,707	195,707	195,707	189,073	181,017	163,977	163,317
Other (leased):										
NTC - Medford Campus	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
NTC - Wittenberg Campus										
Diesel Building									9,000	9,000
Alternative High School Building	0	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Subtotal	12,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	27,500	27,500
Total square footage	718,098	719,298	719,298	713,298	708,381	699,783	693,149	685,093	677,053	672,393

Source: NTC Office of Facilities Administrator.

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

SINGLE AUDIT SECTION



YEARS ENDED 2024 & 2023
Annual Comprehensive
Financial Report



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

District Board
Northcentral Technical College District
Wausau, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business-type activities and the aggregate remaining fund information of Northcentral Technical College District as of and for the year ended June 30, 2024, 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 18, 2024.

Report on 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 audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 or significant deficiencies may exist that were not identified.

Report on 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*.

Purpose of this Report

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

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Milwaukee, Wisconsin
November 18, 2024



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
AND STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE AND STATE SINGLE AUDIT GUIDELINES**

District Board
Northcentral Technical College District
Wausau, Wisconsin

Report on Compliance for Each Major Federal and Major State Program

Opinion on Each Major Federal and Major State Program

We have audited the Northcentral Technical College District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and Wisconsin State Single Audit Guidelines that could have a direct and material effect on each of the Northcentral Technical College District's major federal and major state programs for the year ended June 30, 2024. The Northcentral Technical College's major federal and major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Northcentral Technical College District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal and Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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 Wisconsin State Single Audit Guidelines. Our responsibilities under those standards, the Uniform Guidance and the Wisconsin State Single Audit Guidelines are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Northcentral Technical College and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and major state program. Our audit does not provide a legal determination of the Northcentral Technical College's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Wisconsin State Single Audit Guidelines, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Northcentral Technical College's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Northcentral Technical College's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Wisconsin State Single Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of the Northcentral Technical College's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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



CliftonLarsonAllen LLP

Wauwatosa, Wisconsin
November 18, 2024

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024**

Section I – Summary of the Auditors' Results

Basic Financial Statements

- | | | | |
|--|------------|------------------------------|--|
| 1. Type of auditors' report issued: | Unmodified | | |
| 2. Internal control over financial reporting: | | | |
| • Material weakness(es) identified? | _____ yes | _____ <u>X</u> no | |
| • Significant deficiency(ies) identified? | _____ yes | _____ <u>X</u> none reported | |
| 3. Noncompliance material to basic financial statements noted? | | | |
| | _____ yes | _____ <u>X</u> no | |

Federal Awards

- | | | | |
|---|------------|------------------------------|--|
| 1. Internal control over major federal programs: | | | |
| • Material weakness(es) identified? | _____ yes | _____ <u>X</u> no | |
| • Significant deficiency(ies) identified? | _____ yes | _____ <u>X</u> none reported | |
| 2. Type of auditors' report issued on compliance for major federal programs: | | | |
| | Unmodified | | |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | | | |
| | _____ yes | _____ <u>X</u> no | |

Identification of Major Federal Programs

Assistance Listing Number(s)

21.027

84.007, 84.268, 84.033, 84.063

Name of Federal Program or Cluster

Coronavirus State and Local Fiscal Recovery Funds

Student Financial Assistance Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

_____ X yes _____ no

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Section I – Summary of the Auditors' Results (Continued)

State Financial Assistance

1. Internal control over state programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported

2. Type of auditors' report issued on compliance for major state programs Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Guidelines? _____ yes X no

Identification of Major State Programs:

CSFA Number

235.102
292.105
445.107

Name of State Project

Higher Education Grant
State Aid for Technical Colleges
Local Youth Apprenticeship

Audit threshold used to determine between Type A and Type B programs:
State Awards

\$ 250,000

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Section II – Financial Statement Findings


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

Section III – Federal State Award Findings and Questioned Costs

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

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Section IV – Other Issues

- | | |
|--|--|
| 1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? | No |
| 2. Does the audit report show audit issues (i.e. material noncompliance, nonmaterial noncompliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess revenue, or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the <i>State Single Audit Guidelines</i> : | |
| a. Department of Health Services | No |
| b. Department of Transportation | No |
| c. Higher Education Aids Board | No |
| d. Wisconsin Technical College System Board | No |
| 3. Was a management letter or other document conveying audit comments issued as a result of this audit? | No |
| 4. Name and signature of partner | <div style="text-align: center;">

Jake Lenell, CPA</div> |
| 5. Date of report | November 18, 2024 |



ANTIGO:

■ Antigo, East Campus
Wood Technology
Center of Excellence
312 Forrest Avenue
Antigo, WI 54409
715.623.7601

MEDFORD:

■ Medford, West Campus
1001 Progressive Avenue
Medford, WI 54451
715.748.3603

MERRILL:

Public Safety
Center of Excellence
1603 Champagne Street
Merrill, WI 54452
715.348.7205

PHILLIPS:

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

SPENCER:

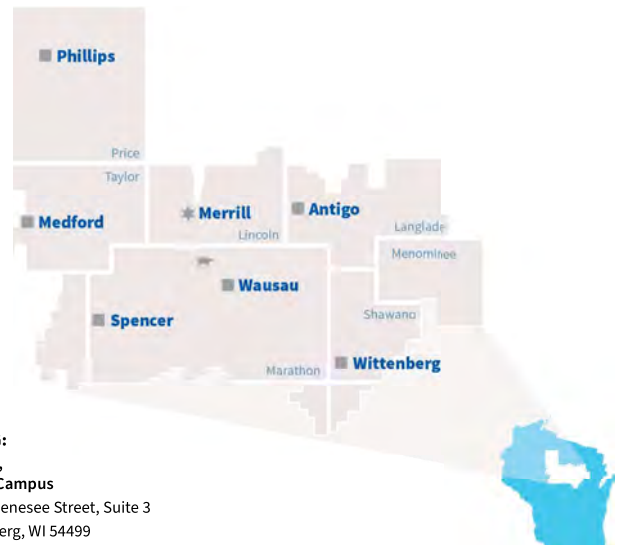
■ Spencer, Southwest Campus
808 N. Pacific Street
Spencer, WI 54479
715.659.5120

WAUSAU:

■ Wausau, Central Campus
Center for Health Sciences
Engineering and Advanced
Manufacturing Center of
Excellence
Information Technology
Entrepreneurial Center
Professional Conference
Center
SPOONS Restaurant
STEM Center
Studio Max Salon + Spa
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



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

MEETING DATE: December 3, 2024

TOPIC: Receipts & Expenditures

POLICY 1.1 – Presidential Expectations – The President, in execution of his/her duties, shall not cause or allow any practice, activity, decision or organizational circumstance which is either irresponsible or in violation of commonly accepted business and professional ethics, or that results in failure to be accredited by the Higher Learning Commission

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 **September 30, 2024** (preliminary).

F1-F7 Revenue: \$22,180,434.03

F1-F7 Expense: \$30,134,611.91

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: 

Dated: December 3, 2024

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

MEETING DATE: December 3, 2024

TOPIC: Personnel Changes

POLICY 1.1 – Presidential Expectations: The President, in execution of his/her duties, shall not cause or allow any practice, activity, decision or organizational circumstance which is either irresponsible or in violation of commonly accepted business and professional ethics, or that results in failure to be accredited by the Higher Learning Commission.

INTERPRETATION: NTC will follow Wisconsin Statute 38.12 (3) "The district board shall employ and fix the compensation..." and 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:

- Samantha Kropidlowski – Specialist, Student Accounts & Billing
- Tim Gruening – Assistant, Central Services
- Benjamin Effa – Industrial Trainer, Electromechanical & Automation
- Reginald Smith – Project Manager, Artificial Intelligence
- Paige Smith – Technician, Farm
- Jeff Blawat – Technician, Transportation

Resignations:

- Allen Photopoulos – Faculty, EMS
- Jeremy Krautkramer – Director, Technical Services
- Nicholas Lampone – Manager, Admissions

Retirements:

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 Dr. Janis Worden

Dated 12/3/24

WIOA/NTC Advisory Committee Meeting Minutes

Date: July 23, 2024

Time: 11:00 a.m. – 12:30 p.m.

Location: In-Person Wausau NTC Campus

Attendees

Industry Members:

- Robert Bauer – FSC – WIOA Career Planner
- Colt Nicklaus – FSC – WIOA Team Lead
- Nicky Lindman – FSC – WIOA Career Planner
- Connie Heidemann – McLit – Director

NTC Team:

- Sara Bartelt – Associate Dean, School of Liberal Arts Transfer, Education & General Studies
- Wendy Storlie – Adult Education Faculty
- Ben Bliese – Coordinator, Career & Employer Services
- Barb Juliano – Instructional Assistant, Marathon County Jail, Marathon County Job Center, Community Partners Campus
- Kathy Krause – AE Program Director, GED/HSED Advisor, AE Faculty; Wausau NTC
- Nick Lampone – Director of Enrollment
- Jerry Xiong – College Prep Center Assistant
- Jeff Cichon – Director, Financial Aid
- MaiGer Moua – Promise & Student Success Advisor
- Ashley Whitcraft – Career Coach
- Patti Block – Accessibility Coordinator

Agenda Item 1: Welcome & Introductions

Sara Bartelt, Associate Dean of School of Liberal Arts Transfer, Education, & General Studies at Northcentral Technical College welcomed everyone to the meeting and thanked them for attending.

Everyone in attendance introduced themselves.

Agenda Item 2: Update & Highlights from Last Meeting

The group was given a few minutes to review the minutes from the previous meeting.

The meeting minutes were approved by all.

Agenda Item 3: College-Wide Initiatives

Sara Bartelt, Associate Dean of School of Liberal Arts Transfer, Education, & General Studies presented the following College-Wide Initiative Power Point to the Advisory Committee.



Agenda Item 4: Instructional Area/Program

A. Industry Trends

Colt:

Last program year, WIOA successfully reached and served its target population. However, there were a significant number of carryovers and individuals placed on a waitlist. This program year, funding has been limited, but students have continued to receive assistance. Referrals are still encouraged to ensure that individuals are added to the list for any potential grants for which they may qualify.

Nikki Lindman:

Participants have encountered some issues while working with Workday. Enrollment has been slightly lower this semester. Students exploring NTC's Nursing program on the website are finding it difficult to navigate and determine the requirements for the program. There is a desire for the website to be more user-friendly with a clearer layout.

Connie:

McLit collaborates with the District Attorney's office to assist students with point reductions and resolving traffic tickets. The courses are designed to help students better understand driving laws and regulations. Additionally, there is interest among students in a basic course focused on overall health and family care. This October, McLit will host its first Spelling Bee fundraiser.

B. Program Information

a. *Enrollment Update:*

Sara:

At the Community Partners Campus, Barb had four additional students start their HSED program, while two new students began the program at the Marathon County Job Center. Barb noted that one student is expected to complete the program by August, with another set to finish shortly after.

b. *New Programs (currently offered):*

Sara Bartelt presented the following New Programs (currently offered) to the Advisory Committee:

- *Respiratory Therapy Associate Degree (Fall 24) 67 credits*
- *Funeral Service Associate Degree (Fall 24) 65 credits – shared program with Milwaukee Area Technical College*
- *Agronomy Associate Degree (Fall 24) 65 credits*
- *Agronomy Technician Embedded Technical Diploma (Fall 24) 30 credits*
- *Individual Tax Preparer Certificate (Fall 24) 16 credits*

b. New Programs (Proposed)

Sara Bartelt presented the following New Programs (Proposed) to the Advisory Committee:

- *Lube Technician Embedded Technical Diploma (Fall 24)*
- *Auto Service Technician Embedded Technical Diploma (Fall 24)*
- *Advocacy & Social Justice Specialist Technical Diploma (Fall 25)*
- *Expanded Function Dental Auxiliary (EFDA) Technical Diploma (Fall 24)*
- *Dental Therapy Associate Degree (Fall 25)*

C. Curriculum/Assessment

a. HSED 5.09 Updates

Kathy:

The new Health Curriculum for the HSED program was launched in July. The last component that will be worked on and finalized is the Communications. Last year, there were a little over 100 GED/HSED graduates. Only about 7 were GED graduates while the rest were all HSED graduates. Almost all of our students are doing the HSED program and overall progress is positive.

D. Focus Discussion Item 1: Utilizing MCJC & McLit as Virtual Hubs for NTC ELL Students without technology/transportation to NTC Campus

Kathy Krause highlighted NTC's ELL program and the transportation challenges faced by students, especially for evening classes, as buses stop running after 6:30 p.m., while classes are still in session. The plan is for MCJC and McLit to potentially offer an in-house classroom, allowing students to attend classes virtually.

Agenda Item 6: Future Agenda Discussions/Next Meeting Date & Time

Next meeting: Tuesday, November 12th 11:00am – 12:30pm via Zoom

Marketing Advisory Committee Meeting Minutes

Date: 9/11/2024

Time: 11:30 a.m. – 1:00 p.m.

Location: Zoom

Attendees

Industry Members:

- Sal Cuomo – Marco, Technology Advisor; Advisory Committee Chairperson
- Melonie Eternicka – Sutton Transport; Marketing Manager
- Shayne Fellenz – SC Swiderski; Acquisition Coordinator
- Jacqui McElroy – SC Swiderski; Director of Business Development
- Vanessa Kurth – Hsu's Ginseng; Sales & Marketing Coordinator

NTC Team:

- Dr. Amy Gajewski – Faculty, Marketing/Digital Marketing
- Dianne Carroll – Faculty Success Manager
- Dr. Brooke Schindler – Dean, School of Business
- Valerie Becker – Administrative Assistant, School of Business
- Dan McRoberts – Faculty, Communication/General Studies

Industry Discussion

Effectiveness and Personalization of AI in Marketing:

Sal Cuomo - Opened the discussion by asking how AI has been improving daily processes. He expressed skepticism about the current state of AI personalization, believing it's not there yet.

Shayne Fellenz – Shared that AI is increasingly being integrated into their processes for text driven strategy but still sees it as hit or miss as far as creativity, with major issues in brand voice consistency. AI also tends to create repetitive ideas, suggesting it might be too rigid. However, he finds AI useful for text-driven strategies, advanced Excel tasks, and coding. He noted that AI does not yet work well for animation. Their company has been integrating apps to help streamline workload or create automation.

Jacqui McElroy – Stated that AI has been helpful with task automation allowing them to be more specific with their marketing messages and allows for an increase of better marketing messages for individual audiences to go out.

Use of AI for Task Automation and Document Preparation

Melonie Eternicka -- Explained that they primarily use AI to prepare documents for the sales team, such as case studies, proposals, and varying marketing materials. They also employ upgraded software for optimizing truck routes and real-time tracking.

Vanessa Kurth -- Highlighted that at Hsu's Ginseng, they use AI for translating marketing material into Mandarin, as their target demographic is in China. They are also implementing Salesforce for e-commerce and other AI tools for automation.

Instructional Area/Program

AI in Education and Content Creation

Dr. Amy Gajewski -- Shared that she uses AI in many marketing classes and teaches students to create prompts tailored to specific brand elements like target demographics and core values. She emphasized that creativity and critical thinking are still necessary, and AI should be viewed as a tool rather than a replacement. She noted limitations in using AI for search, as some companies block AI access, making traditional search engines like Google more effective.

Video for Social Media Class (10-206-160)

Dr. Amy Gajewski – The Video for Social Media class, which is currently taught by the Video Production faculty, is being rewritten to be a Digital Marketing class, instead. This curriculum of this class currently teaches how to create a very nicely

produced, professional videos; however, the current marketing trend is to use tools that the everyday person has, like smartphones, to create short form video content that you see on social media, such as Tiktok. The goal is for any person or any size company to learn how to create short form videos. This course will focus about 75% of the curriculum on short form video while 25% will still discuss professional video content. The new name for this course will be Video For Marketing. We would like to launch this change in Fall 2025. The committee members were supportive of this change.

Enrollment Update

Dr. Brooke Schindler – In Fall 2024 we have 25 new students in the Marketing or Digital Marketing program, including associate degree, technical diploma, and certificate programs. Unfortunately, we do not have total enrollment numbers due to this information not being available in our new Workday Student system quite yet.

Other Items

Dr. Amy Gajewski received some questions about the create of short form video after the meeting from those looking for additional ideas and examples of using short form content beyond just video and asked that the following ideas be shared in the meeting minutes and to be shared with all committee members. Here are a few ideas for shorter format content beyond video that can be considered:

- Blogs or emails that are a "3 reasons why... or 5 tips to help X"
- Breaking down a process/idea into simple steps (blog, email, Reels, TikTok). Even building a story through short video or image or written post segments. Like a tip of the day for example.
- Infographics
- Behind the scenes content or a quick look at a "how to"
- Social media posts of a customer testimonial-either written or a short video clip, even doing a Q&A segment (it could get a little longer if it's a Q&A but if it brings great value or can link to more detail, that's good practice). Or other UGC content additions
- New product teasers—like a short video clip or a few images of a "coming soon"
- A this or that quiz or a poll—works great on LinkedIn too
- A written content post about a striking stat or fun fact
- Posting an image, video, or written content with a specific #
- Memes/Gifs
- Limited time offers or a coming soon or a hurry up—anything to create a sense of urgency with a combination of short written content and an image or even a few seconds of video
- Use of a micro-moment marketing strategy so that you really get to your target market at the exact right moment and give them very specific content
- The important thing is to consider what brings value to the consumer. Put yourself in their shoes, what are they searching for and if they landed on your content, does it give them a complete enough answer for what they need or does your content direct them to the whole story at least.

College-Wide Initiatives

Dr. Brooke Schindler reviewed the Fall 2024 College-wide initiatives presentation with the committee highlighting new programs, NTC's new Health Mobile Lab, Community Safety Simulation Center, and the University Transfer program at NTC. The presentation also highlighted courses offered through NTC's Workforce Training and Development division, student support resources, and Handshake, which connects students with employers. Additionally, she announced the Save the Dates for NTC's Community Open House on Wednesday, November 6th, Mind Trekkers on April 11th & 12th, and the Spring 2025 Advisory Committee Summit.

Next meeting schedule & agenda items discussion

The next meeting will NTC's college-wide Advisory Committee Summit: Wednesday, April 16, 2025, 7:30am-11:30am

Supply Chain Management Advisory Committee Meeting Minutes

Date: 9/12/2024

Time: 4:00 p.m. – 5:30 p.m.

Location: Zoom

Attendees

Industry Members:

- Tim Daanen – President, B&D Warehouse
- Kevin Muraski – Production Scheduling Manager, Wausau Coated
- Tom Janssen – Supply Chain Manager, AROW Global Corp
- Marty Robbins – Director of Fleet Operations, Marathon Cheese Corp.

NTC Team:

- Erin McNally – Learning Manager, School of Business
- Kurt Swanson – Faculty, Supply Chain Management & Leadership Development
- Valerie Becker – Administrative Assistant, School of Business

Industry Discussion

Warehouse Space and Logistic Trends

Tim Daanen – Tim's company broke ground on a new 45,000 sq ft warehouse in Weston, WI on 9/11/2024 which will contribute several million dollars to the local economy through local contractors and labor. He mentioned a lack of warehouse space east of Wausau, but Amazon's new distribution facility might change that. Warehouse space seems to be tight statewide, although there is some space on Wausau's west side. Freight remains consistent locally but is soft nationally.

Tom Janssen – AROW Global Corp ships across the US, Canada, and Mexico, and agrees that freight is soft and easy to find.

Labor Market

Tim Daanen - Labor market is loosening, but it's still a challenge to find the right people and keep them satisfied. Depending on what companies move into his warehouse in Weston, he may be hiring employees to help run that.

Kevin Muraski - Wausau Coated is experiencing hiring challenges, though there has been some improvement. They are hiring for two major positions and receiving applicants from Crystal Finishing and Wausau Supply. They are unable to perform at full potential due to labor shortages, which has kept business flat this year.

Investment in People, Equipment, and Growth

Tom Janssen - AROW is experiencing 15-20% growth this year, with one major customer entrusting them with 100% of their business. They are also launching two new product lines. His company has focused on investing capital in people and equipment. Tom highlighted the impact of NTC's Supply Chain Management program, with an employee bringing back and applying what he is learning at AROW. Tom accounts for their success due to their focus on employee development, coaching, dual sourcing, and strong supplier relationships. Their parent company, Price Industries', first Supply Chain Summit in October to align their subsidiaries and leverage personnel and buying power.

Kevin Muraski: Wausau Coated is expanding to Plymouth, Minnesota, due to that area's labor market and outgrowing their footprint and real estate in Wausau, although they are keeping its core operations in Wausau. They are financially strong, privately owned company and are investing in new machinery to reduce their dependence on labor.

Supply Chain Management and Supplier Relationships

Tom Janssen - AROW is trying to get all departments to work together and break down the barriers between the office and floor. This process involves including sales teams in forecasting and including customer service reps in supplier visits to strengthen relationships. Several of their suppliers are currently in a downturn but their strong suppliers are growing.

AROW uses quarterly scorecards to assess all 170 suppliers and conducts risk assessments and will no longer use suppliers that are unsuccessful; he highly recommends other companies doing this, as well. Visiting suppliers consistently, which they do a couple times a year, has led to significant improvements in delivery and quality, reducing late shipments with 80% going out on time. He also noted that their target is about 12 turns on their inventory because they are picking certain value streams that have high value low value parts that they want to keep turning.

Kevin Muraski - Stated that they get about 6 turns on their inventory a year. Some parts move more quickly than others so then the company will "right size" the reorder quantities on the slower movers to increase the turn ratio and so they are not sitting on capital. They also do a lot of dual sourcing as they are seeing vendors close or get bought out.

Tim Daanen – Targets 4 turns annually in his warehouse.

Instruction Area/Program(s)

Enrollment Update

Kurt Swanson – The Supply Chain Management program has 22 students enrolled for Fall 2024, which is like last year. About 60% are in the associate degree program and the rest are in the technical degree or certificate program. We had some students graduate last year and we saw some students return this year who took some time off.

Program Update

Kurt Swanson – We have not had any major changes to the program since the last curriculum update. Our current focus is on retention and completion of the program. We are always looking for ways to increase engagement with students, especially since the majority prefer virtual college versus in person classes. We are still teaching students how to use AI as a tool without relying on it too much or comprising academic integrity.

NSF ExLENT Grant

Kurt Swanson – NTC, in partnership with Chippewa Valley Technical College (CVTC) and UW-Stout, has been awarded a \$778,000 National Science Foundation grant, with NTC receiving \$200,000 over three years. The ExLENT Grant (Experiential Learning for Emerging and Novel Technologies) supports programs in supply chain management, machine automation, and STEM, with a focus on technology and manufacturing. The grant's objective is to expand access to careers in emerging technology fields, especially for underrepresented students, by offering experiential learning opportunities, internships, mentorships, and workforce training.

With this grant, NTC plans to partner with local businesses to enhance student experiences, reduce barriers through scholarships, and upgrade curriculum with real-world simulations and software like SAP for supply chain management. Additionally, NTC aims to strengthen articulation agreements with UW-Stout, allowing students to transfer from NTC's associate degree programs to bachelor's programs. The kickoff meeting for this grant is set for next week, with plans to implement initiatives by Spring 2025.

College Updates

Erin McNally reviewed the Fall 2024 College-wide initiatives presentation with the committee highlighting new programs, NTC's new Health Mobile Lab, Community Safety Simulation Center, and the University Transfer program at NTC. The presentation also highlighted courses offered through NTC's Workforce Training and Development division, student support resources, and Handshake, which connects students with employers. Additionally, she announced the Save the Dates for NTC's Community Open House on Wednesday, November 6th, Mind Trekkers on April 11th & 12th, and the Spring 2025 Advisory Committee Summit.

Next meeting schedule & agenda items discussion

The next meeting will be NTC's college-wide Advisory Committee Summit on Wednesday, April 16, 2025, 7:30am-11:30am followed by a lunch meeting for the Supply Chain Management advisory committee members.

Cosmetology and Nail Technician Advisory Committee

Meeting Minutes

Date: 09/23/2024

Time: 1:30pm-3pm

Location: Zoom & Studio Max Salon

Attendees

Industry Members:

- Abby Southworth – Sport Clips, Manager
- Dayin Rodriguez – Fantastic Sams, Owner & Stylist
- Ed Kramer – Fantastic Sams, Owner
- Joan Moen – Beauty by Joan; Owner
- Michelle Pickard – Robert Anton & Associates Hair Design/Tanning Studio, Nail Technician/Assistant Manager
- Nichole Rothenberger – The Barbers/Cost Cutters, Stylist & Instructor
- Shelly Dankemeyer – Great Clips, General Manager

NTC Team:

- Autumn Laabs – Faculty, Cosmetology
- Erin McNally – Learning Manager, School of Business
- Kayla Ackermann – Faculty, Cosmetology
- Monica Groth – Instructional Assistant, Cosmetology
- Sheila Rossmiller – Director, Giving & Scholarships
- Valerie Becker – Administrative Assistant, School of Business
- Yang Yee Xiong – Student Success Advisor

Student Scholarship Opportunity

Sheila Rossmiller – Discussed a scholarship opportunity for students that would help them pay for board exams once they are finished with the program as these exam fees would not be covered by a traditional scholarship. The idea behind this type of scholarship for board exams would work more like a grant with a rolling application and we would receive donations from outside donors, advisory committee members, employees, and fund-raising events done by the Cosmetology program. Something similar is done for the Radiography and CDL programs. She advised any committee members interested in donating to this cause to contact her at The Foundation.

Autumn Laabs – We would like to do a \$5 haircut event to raise money for this scholarship with their 21 students this spring. We are letting students take the lead of this fundraiser by naming the event and letting them decide if they would like to use the funds for board exams and/or to travel to the hair shows in Lake Geneva and Chicago. The funds raised would be split equally among all the students.

Kayla Ackerman – We are also looking at starting a Cosmetology Club that could provide more opportunities for community outreach and fund-raising events.

Industry Discussion

Trends in Hair Color and Style

Shelly Dankemeyer – Hair color trends are going darker, like they tend to do every fall. Some men are wearing their hair longer while but she's also seeing an increase in popularity in foil shaving for men where this trend had been more popular in bigger cities like Milwaukee. They have started some education on foiling for men as they are getting requests for this service up to 20 times a day.

Nichole Rothenberger – Agreed that women are asking for darker colors as fall approaches, otherwise haircuts are generally staying the same. She has been teaching stylists the difference between fade and regular clipper cuts.

Abby Southworth – Also noted the increasing popularity of foil shavers for closer cuts and fades specifically on the neck and in the back especially with the UWSP students.

Dayin Rodriguez – Is actively watching reels online to stay updated on color and hairstyle trends.

Salon and Staffing Updates

Nichole Rothenberger – Has been seeing more stylists are moving to franchises and corporate salons (e.g., The Barbers) rather than working privately due to the need for insurance and other benefits.

Michelle Pickard – Her company, Robert Anton, moved into a new space with a salon where she still is booked solid with nail appointments. The salon is very busy with the back-to-school rush. They have a new stylist, who inherited older clients, and who is also very busy. Her other employer, The Tanning Studio, is transitioning to offer more spa services and has converted tanning rooms to accommodate new services, such as an intense moisture lock for skin, light therapy, and liquid Botox. She noted that 20% of business still comes from spray tans. They are doing a lot of education with the new products and services being added.

Dayin Rodriguez – They have been working on adding more educational opportunities for her staff. Their staffing issues are primarily due to their employees being unable to find available childcare, leading to the loss of skilled employees.

Abby Southworth -- Hiring has overall been successful in their northern market, but not as great in their southern market. Their central and northern locations are sometimes struggling to find enough hours for all employees.

Shelly Dankemeyer – Has noticed an increase in stylists moving to the area and looking for work.

Instructional Area/Program

Program Updates

Kayla Ackerman – Not much has changed this year as far as curriculum is concerned; we are still using Milady for coursework. Rather than running 2 cohorts of 10 students, one in the fall and one in the spring, her and Autumn are team teaching a cohort of 21 students this fall. Unfortunately, we do not have the space of staff to run a second large cohort in the Spring. This fall cohort has been learning practical work in the classroom and then practicing the skills they learn on the clinic floor a little at a time, unlike last year when they learned all the skills first and then opened the entire salon service menu at one time.

Autumn Laabs – New state requirements require the curriculum to stay close to the 1550-hour requirement, so she has been working on some curriculum changes to satisfy this requirement and ensure all class hours stay within this requirement. The Nail Technology is currently on hold due to not having a dedicated instructor, but it was a successful program last year with 5 students completing the program in Fall 2023 and 4 students in Spring 2024.

Monica Groth – Multiple cohorts would allow the salon to be open more frequently and offering more services for clients.

Enrollment Updates

Yang Yee – Cosmetology is a very popular program with 80+ students who applied and were accepted for Fall 2024, although we can only actually enroll 22 students. This popularity may stem from the fact that our program is more affordable than other programs in the area. Our next cohort will be in Fall 2025. Once students are accepted into the program and enrollment is open, they can enroll in classes on a first come first serve basis; however, this will be changing in the future to allow those first accepted to enroll first and the rest are put on a wait list due to some state guidelines.

Monica Groth – The questionnaires we receive back from students indicate that they chose the Cosmetology program at NTC because of the price, our facilities, and our faculty.

Autumn Laabs – Of the 13 students who graduated from the 2023-2024 cohort, 10 have taken and passed their board exam. The state, however, has been delayed in getting them their license from the state with some waiting 2 months to receive their license after they passed their exams.

NTC College-Wide Initiatives

Erin McNally reviewed the Fall 2024 College-wide initiatives presentation highlighting new programs, NTC's new Health Mobile Lab, Community Safety Simulation Center, and the University Transfer program at NTC. The presentation also highlighted courses offered through NTC's Workforce Training and Development division, student support resources, and Handshake, which connects students with employers. Additionally, she announced the Save the Dates for NTC's Community Open House on Wednesday, November 6th, Mind Trekkers on April 11th & 12th, and the Spring 2025 Advisory Committee Summit.

Next meeting schedule & agenda items discussion

The next meeting will be NTC's college-wide Advisory Committee Summit on Wednesday, April 16, 2025, 7:30am-11:30am

Advisory Committee Meeting Minutes

Gas Utility Construction and Service



September 24th 2024 | 12:00pm to 1:30pm | Agriculture Center of Excellence;
Gas Utility Building (6625 County Road K, Wausau, WI 54401) & Zoom

Meeting Attendees

Industry Members

- Kelly Zagrzebski, Invenergy
- Dan Kosinski, Steamfitters Local 601
- Craig Piechowski, Alliant Energy
- Jeff Krupa, Groebner
- Patrick France, France Propane
- Tyler Dahlstrom, Wisconsin Public Service

NTC Members

- Dr. Greg Cisewski, Dean
- Bobbi Lee, Learning Coordinator
- Josh Fenske, Faculty
- McKenna Dassow, Student Success Assistant & CSR

Industry Discussion

There are a lot of new employees in the HVAC industry not completing pressure tests, which leads to leaks being discovered by the propane industry.

There is a large number of aging employees at Alliant and France Propane. Wisconsin Public Service has most employees under thirty years old. Alliant Energy will have four gas technicians and six field technician positions open for the next hiring cycle. Employees are completing inspections, periodic meter changes, and setting larger commercial rotary meters. Contractors are doing the new installations.

The CDL portion of the program is super important. Alliant Energy is having to send employees to get their CDL. Having students come out of the program already with a CDL, is a huge added benefit. Most of the industry trucks have automatic transmissions.

Invenergy is seeing a lot of solar and wind energy operations within Wisconsin. They are currently prospecting for thermal projects as well. Thermal options are becoming more popular across the country. There is a wind farm on the west side of Marathon County that will produce 150 megawatts. They are currently putting together an agreement with the landowners and working with local officials for permits.

Program and Curriculum Discussion

The program just purchased a new electrofusion processor to allow for a variety of tools students can be trained on. The new processor needs to be plugged in compared to the old one which has an internal battery.

There is a one credit directional drill course included in the program. The industry believes one credit is enough as many are using contractors for new construction. The program also made the switch from the Association of Municipal Electricity Utilities (AMEU) to Energy Worldnet (EWN) to follow the industry's recommendations.

Due to the wide variety of installation services completed, there has been thought of changing the Gas Utility Construction and Service program name to Gas Utility Underground Construction. Tyler, Wisconsin Public Service, believes that the best thing you can do is broaden your spectrum such as water, sewer, and

Advisory Committee Meeting Minutes

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communications. There are more opportunities for the students as they would become more valuable with the additional knowledge.

Josh visited twelve high schools last year. Discussing enrollment with other gas utility instructors, other colleges are averaging about ten students in their programs as well. Moving forward, he would like to brainstorm on how to get in front of more people.

The capital request for this fiscal year was a new backhoe. There are many issues servicing with the currently owned 2006 Case backhoe. Next fiscal year, the requests are a mini excavator and a towable compressor with mole. The mini excavator is the most utilized piece of equipment within the utilities industry. Josh asked if the industry still uses pneumatic piercing tools often. Industry stated it depends on the individual, but nothing to shy away from. There is a lack of drill operators and having experience with pneumatic tools and jackhammers are important. The more tools the students are comfortable with, the more valuable they are for the industry.

NTC Updates- Dean

The College-Wide Initiative PowerPoint and Workforce Training and Professional Development opportunities were shared with the committee prior to the meeting. There were no further questions.

• Other Business

- Spring 2025 Group Advisory Committee- April 16th 7:30am- 11:30am @ NTC's Wausau Campus
- Build My Future- September 25th @ Kolbe Windows and Doors
- Ag & Utilities Preview Day- October 8th
- School of Agricultural Sciences, Utilities, and Transportation Career & Transfer Fair- October 14th
- STEM Festival- April 11th-12th, 2025

Contact Details –

Dr. Greg Cisewski

Dean, School of Agricultural Sciences, Utilities & Transportation
cisewski@ntc.edu

Joshua Fenske

Faculty, Gas Utility
fenske@ntc.edu

Bobbi Lee

Learning Coordinator, School of Agricultural Sciences, Utilities & Transportation
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McKenna Dassow

Student Success Assistant & Customer Service Representative, School of Agricultural Sciences, Utilities & Transportation
dassowm@ntc.edu

Advisory Committee Meeting Minutes

Agricultural Sciences

September 26th 2024 | 12:00pm to 1:30pm | Agriculture Center of Excellence;
Student Engagement Center (6625 County Road K, Wausau, WI 54401) &
Zoom



Meeting Attendees

Industry Members:

- Jon Winter, Wausau School District
- Jeni Rudolph, Merrill Equipment Company
- Julie Bohr, Nicolet National Bank & PPA
- Melissa Heise, Swiderski Equipment
- Heidi Fischer, Fischer Clark Dairy
- Andy Merry, Retired Crop Consultant
- Kristin Wolosek, Service Motor Company

NTC Members:

- Greg Cisewski, Dean
- Bobbi Lee, Learning Coordinator
- McKenna Dassow, Student Success Asst. & CSR
- Bill Schultz, Advisor
- Alex Crockford, Faculty
- Dr. Elizabeth Hillebrand, College Veterinarian
- Trevor Frank, Faculty
- Charl Van Der Next, Faculty

• **Welcome and Introductions- Chair**

Greg welcomed everyone to the meeting. Elections for the new chairman took place. Jeni Rudolph nominated Julie Bohr, with Heidi Fischer seconding the nomination. Julie accepted the nomination and will now sit as the chair of the committee.

• **Industry Discussion**

All of Merrill Equipment's office employees are graduates from Northcentral Technical College. Industry is currently very busy. Swiderski has growth opportunities in their precision and parts divisions. There are many people who are close to retirement in the parts department, so there will be many positions opening in the future. On October 10th, Swiderski will be hosting an Ag Tech Exportation Day with more than 100 students in attendance. Melissa also shared a flyer about the upcoming Potato and Vegetable Student Education and Career Development event that will take place on February 4th, 2025.

Service Motor Company currently has openings for diesel mechanics and parts specialists. Greg mentioned the diesel apprenticeship Program and the diesel pre-apprenticeship program that NTC offers.

Joe Staszak is now full-time at Wausau East, and Michelle Heeg is full-time at Wausau West.

Wausau West's FFA group will be hosting Food for America located at NTC's Agriculture Center of Excellence on October 9th. Wausau School District is looking into a live barn option for the agriculture classes. This would allow for an easier transition with post-secondary school.

Advisory Committee Meeting Minutes

Agricultural Sciences

September 26th 2024 | 12:00pm to 1:30pm | Agriculture Center of Excellence;
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Zoom



Interest rates are starting to drop down. There are many farmers reaching retirement age, allowing the next generation to take over. Land prices are still high. Partnership for Progressive Agriculture (PPA) had a golf outing with thirteen teams participating and roughly \$5,000 raised. 2025 memberships will be mailed out shortly.

• **Program and Curriculum Discussion- Faculty**

Trevor is currently working on the curriculum for a new commercial vegetable cropping system course that will run in Spring 2025. Melissa was extremely interested in this offering and agreed to meeting with Trevor on some thoughts and ideas for the curriculum. The Garden to Market program has six first semester students, with some overlapping with agri-business and agronomy.

Alex is also working on some new curriculum as the agronomy program has received a Wisconsin Technical College System (WTCS) grant for \$298,764. This will allow for faculty development, class trips to local industry businesses, and equipment updates. At the end of the agronomy program, the students will have met all requirement to take the drone pilot test to become licensed.

Charl is currently assisting on the application for the Dairy grant. This consists of working on new curriculum for a technician program, and researching additional software programs.

• **Grants**

○ **Agronomy**

- Trevor, Alex, and four students will be going to San Antonio in November for the ASA, CSSA, SSSA International Meeting. Also included in the grant is some faculty training, drones, equipment updates, and curriculum updates. The grant is focused on technology with a concentration on precision equipment.

○ **C2A3**

- NTC, along with multiple other technical colleges, was awarded a grant through C2A3 last April. There was a large amount of money left over, which NTC was granted through an extension. This grant is focused on completing soil samples and maintaining the test plots. There is an additional C2A3 grant that was written with a concentration on pastures.

○ **NSFATE**

- The National Science Foundation has a grant opportunity on Advanced Technological Education. NTC is currently in the process of writing the application for the grant. This will have a focus on precision equipment technicians. This grant would allow Northcentral Technical College to start a 2 year associate degree mixing subjects such as information technology (IT), robotics, and agriculture. The industry has been seeing a large demand for this type of career field and is hopeful to see this develop.

○ **Dairy Science**

- NTC is currently in the process of writing the application for the grant. Industry has been seeing a large demand for trainings, specifically in the Hispanic ethnicity. This grant would concentrate on updating equipment and programs that are currently used within the program. Currently, the program only teaches one Data Entry software, DairyQuest. There are four other programs commonly used within the industry. This grant would not only benefit the program, but the facility as well by offering the opportunity for a barn expansion, grazeway gate system, and upgraded calf feeder.

○ **NRCS**

Advisory Committee Meeting Minutes

Agricultural Sciences

September 26th 2024 | 12:00pm to 1:30pm | Agriculture Center of Excellence;
Student Engagement Center (6625 County Road K, Wausau, WI 54401) &
Zoom



- Northcentral Technical College currently has multiple grants through the National Resources Conservation Service (NRCS). An additional high tunnel will be purchased to provide an area for in-ground planting. NTC currently owns a high tunnel which houses raised beds with robots mounted that automatically water and weed. NRCS consistently uses both the Agriculture Center of Excellence and Wausau's campus for internal training. Each year, they also have an internship available for student(s) within the agriculture programs.

• **Student Club- Club Advisors**

Elections were just held the previous week, with six new officers taking on their new roles. The new president was an office last year. The P.A.S. state career fair will be offered again February 10th, 2025. Swiderski has attended the past two years. Melissa mentioned that it was worth attending and she would love to attend in February. This past year there were twenty companies in attendance with most from the Wausau area. P.A.S. Nationals will be held March 17th, 2025 in Sheridan, Wyoming.

• **NTC Updates- Dean**

The College-Wide Initiatives PowerPoint was shared with the committee before the meeting. There were no further questions.

• **Other Business**

- *Spring 2025 Group Advisory Committee- April 16th*
 - *More information to follow*
- *NTC hosting C2A3 in 2025*
 - The date has not yet been finalized.
- *C2A3 Conference*
 - Greg, Trevor, and Alex attended the C2A3 Conference that was held in Lafayette, Indiana. Four students were also able to attend along with them.
- *Alice in Dairyland*
 - PPA will be hosting Alice in Dairyland in the future. Jeni will send out more information to the group.
- *Agriculture, Utilities, and Transportation Career Fair- October 14th*
 - There is currently room for 7 more employers to sign-up for the event.

Contact Details –

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Bobbi Lee

Learning Coordinator, School of Agricultural Sciences,
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Advisory Committee Meeting Minutes

Agricultural Sciences

September 26th 2024 | 12:00pm to 1:30pm | Agriculture Center of Excellence;
Student Engagement Center (6625 County Road K, Wausau, WI 54401) &
Zoom



Charl Van Der Nest

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Student Success Assistant & Customer Service
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Advisory Committee Meeting Minutes

Machine Tool Advisory Committee

26th September 2024 | 2:00pm to 3:30pm | STEM Center (F107) & Zoom



Meeting Attendees

Industry Members:

- David Williamson, A-Team Machine
- Brad Cisewski, Point Precision
- Tom Dickman, Point Precision
- Gary Sulzer, Sulzer Machine & Manufacturing, Inc.
- Jim Otto, Marathon Electric
- Nick Polak, Wausau West High School

NTC Members:

- Iain Cameron, Dean
- Ken Parker, Associate Dean
- Jeff Block, Faculty
- Duane Yorde, Faculty
- Joe Bonke, Faculty
- Susan Clark, Administrative Assistant

Welcome and Introductions

Ken Parker, Associate Dean of the School of Engineering and Advanced Manufacturing at Northcentral Technical College (NTC) welcomed everyone to the meeting, thanked them for attending, and led the group through introductions.

Previous Meeting Minutes

The previous meeting minutes were distributed to the committee for review. There were no corrections to the meeting minutes. The meeting minutes were unanimously approved as reviewed.

Spring 2025 Advisory Committee Meeting

The committee was informed that the spring advisory committee meeting will be changed to a meeting for all the committees to meet together on one day, April 16th. A flyer with specific information was shared. A special committee meeting or electronic communication may be used during the spring semester if there are any urgent matters that need to be addressed.

Grant Survey

A survey was distributed to members regarding how input from this advisory committee can help keep the program aligned with industry needs. A digital copy was also emailed to them. The committee was asked to complete the survey as soon as possible. Jeff Block will send out a reminder shortly.

Industry Discussion

The committee discussed the current state of the machining industry and its hiring practices. The majority of members shared that business has been steady. Ken inquired about hiring graduates with degrees or technical diplomas and whether they are compensated differently. The majority of businesses stated they do not have a standardized pay scale based on education. Ken also asked about tap testing, a method to determine optimal cutting parameters, and overall area businesses do not do tap testing. Several of the committee members mentioned the need for boring bar operators and people skills in using machinery like VTLs. Currently, many companies are looking to hire more employees with CNC training but it was noted that this is challenging. Businesses mentioned that, to some degree, they are seeing an impact of this being an election year on the market and their businesses. One business shared that they felt that accounts receivables are being stretched out longer.

The committee discussed the challenges faced by the manufacturing industry in hiring and retaining young workers. Members noted that many young people prefer desk jobs to hands-on work and that the current economic climate may be contributing to this trend. The committee discussed the major difference in enrollment between apprenticeship and regular program students. Ken hopes that successful summer camps and other events aimed at attracting young people to the industry will increase numbers.

Nick Polak, Wausau West High School, reported that he has excellent enrollment in the metals and machining classes. His Machine Metals 2 class has had a consistent enrollment of 24 students. His students competed in the Skills USA competition and did very well. Precision Machining has produced some very good competitors. Dual Credit CNC Machining should be considered as an option in the future. He asked the committee for their input as to what equipment to purchase through grant funding that the high school has been awarded. Members felt that Haas machines have an excellent support system along with offering certifications that work with grant funding.

Program Updates

- Ken reported that the program has 9 students and one part-time student. We have 21 students enrolled in the apprenticeship areas of Tool & Die, Machinist, and CNC Technician Machinist.
- The new Machine Tool curriculum was implemented for the first-semester students this fall. The curriculum modifications have been successful in giving the first-year students more programming experience.
- During the spring advisory meeting, it was suggested to implement a CNC Milling certificate and a CNC Turning certificate. NTC Workforce Training and Professional Development Division has expressed interest in offering these certificates through their division. Applications have been made to create these certificates and they are pending approval from the Wisconsin Technical College System.
- Members discussed the program and their concerns about the lack of enrollment from local high schools, despite offering dual credit classes. Students are drawn directly into the workforce even though they could benefit from an NTC program. Ken also mentioned a new high school academy

Advisory Committee Meeting Minutes

Machine Tool Advisory Committee

26th September 2024 | 2:00pm to 3:30pm | STEM Center (F107) & Zoom



in Phillips combining welding and machining which could potentially generate interest in the programs at NTC.

- The committee discussed equipment and aligning with vendors like Haas or Lab Midwest. Many of the committee members mentioned their machines use G-code for programming.

Machine Tool Club Update & Scholarship Award

Jeff Block provided updates on the club's performance in the Skills USA competitions, highlighting their success in taking 1st and 2nd place in CNC Milling and 1st place in Precision Machining. The club also attended the IMTS show. The Gene Haas Foundation awarded the program \$20,000 for scholarships, which will be distributed to students over two years for tuition, textbooks, materials, and Skills USA competitions. A portion of this money was used to get the students safety boots. The scholarship stipulations include maintaining a B average and being enrolled in a two-year program.

Update on WTPD Seminars

Ken discussed the ongoing training opportunities through our Workforce Training and Professional Development Division. He highlighted the upcoming seminar on artificial intelligence to be held on October 15th. Other training mentioned included junior executive leadership training, an advanced automation fundamentals course, and a seminar on generational synergy in the workplace which was developed based on feedback from the advisory committees. Information on all the upcoming seminars was sent to the committee.

Job Posting with Handshake

NTC uses Handshake to connect students with employers. Handshake is a leading career network for college students and recent graduates. The website connects students and employers that are offering internships, part-time, and full-time job opportunities. The site gives employers access to a diverse talent pool using a streamlined recruiting process along with analytics. It is easy to get started by just creating an account on Handshake, completing a profile, and posting your job opening information.

NTC College-Wide Updates

The committee was sent a PowerPoint showing the College-Wide Updates.

Meeting Adjournment

A motion was made and seconded to adjourn at 3:30pm.

Next Meeting Details

The date and time for the spring meeting will be forwarded to the committee at a later date.

Advisory Committee Meeting Minutes

Machine Tool Advisory Committee

26th September 2024 | 2:00pm to 3:30pm | STEM Center (F107) & Zoom



Contact Details –

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Pasture to Plate Advisory Committee Meeting Minutes

Date: 9/27/2024

Time: 2:00pm-3:30pm

Location: Spoons E114 & Zoom

Attendees

Industry Members:

- Andy Geiss– Geiss Meats; Owner
- Dustin Bickford – Festival Foods; Meat Department Manager
- Matt Bayer – We R Food Safety; Sales Specialist

NTC Team:

- Dr. Brooke Schindler – Dean; School of Business
- Travis Teska – Faculty; Culinary Arts and Pasture to Plate
- Valerie Becker – Administrative Assistant; School of Business

Industry Discussion

Beef Prices and Market Trends

Andy Geiss: Predicts that beef prices will continue to rise as supply is decreasing; feeder lots are empty, and cancellations are unusually high at his plant. Farmers are selling cattle to feeder lots at good prices (\$1,900 for black), which will likely push finished prices to \$8 per pound in the near future. He notes fluctuations in cattle processing at his facility, typically processing 70-80 head a week but sometimes as low as 20-30, which is unusual for this time of year.

Matt Bayer: Observes that beef prices were leveling but have started to increase again over the last two weeks. He believes the economy will ultimately determine beef prices, and if it dips, beef will become too expensive for most consumers. The closure of Strauss Meats in Milwaukee could lead to more meat coming from the East Coast, potentially impacting local supply. He suggests that the shortage of beef may be contributing to a veal shortage.

Dustin Bickford: States that veal is hard to source outside of East Coast suppliers. With Strauss no longer supplying veal, prices have increased significantly on the retail end (\$27.99/lb for tomahawk pre-cut veal chops).

Travis Teska: Mentions that area restaurants also face challenges obtaining veal.

Processing Facilities and Animal Welfare

Andy Geiss: Reports that his processing facility is still turning away up to 30 customers a day. He is excited about NTC's new mobile processing unit and is working with a smaller meat processing operation in Gleason, WI to alleviate this need.

Matt Bayer: Emphasizes that humane handling of livestock remains a priority, especially for audits, and advises others to be mindful of this during inspections.

Travis Teska: Highlights the importance of animal welfare in the Ethical Livestock Harvesting class, where they use specific firearms for humane harvesting. Travis is aware that NTC is responsible for animal treatment while at the farm.

Instructional Area/Program

Enrollment Update

Travis Teska: There are 7 students, including men and women with a variety of ages, enrolled this fall with a cap at 12. We sent mailers about the program to 2,000 people within NTC's footprint last spring and reached out to 4H and FFA chapters in the area to advertise this program.

- **Dustin Bickford:** Recommended shooting a promotional video utilizing the trailer and cold lab to advertise the program.

Course Curriculum Updates

Travis Teska: We obtained state certification on the first day of the Ethical Livestock Harvesting, making us fully inspected and recognized as Plant 246. Our cold lab is currently licensed for custom-exempt slaughter but is not yet state-inspected for wholesale cutting, so we're only licensed to sell retail and use the meat we cut in Spoons restaurant. The HACCP plan is approved, though we're still finalizing the beef portion of it. The trailer has been functioning well, but we'll need a new truck and a wrap for the trailer is in progress since it's currently plain white.

- In the Ethical Livestock Harvesting class, we've processed five lambs, five hogs, and will be processing a custom-exempt beef using the new trailer this fall. We plan to use the trailer again in the spring for harvesting two beef from NTC's farm. The slaughtering class covers lamb, beef, and pork, giving students experience with all species in their first semester, while the Protein Identification class focuses on cutting the up meat into different cuts. The curriculum also includes meat cooking techniques to help students educate future customers. In September, we had a successful meat sale, generating \$1,000 primarily from lamb products, with some beef steaks included.
- Our new adjunct instructor, Seth Schulz from the Marathon County Health Department, has been a valuable addition, bringing extra expertise to the class. Through grant funding, tuition is covered for this program through 2025. So far, student feedback has been very positive.

Other Items

UW-Madison Master Meat Crafter Training Program

Travis Teska: Is about halfway through the Master Meat Cutter program in Madison. His upcoming project will involve testing consumer preferences on various smoked ham flavors using different types of wood such as cherry, apple, pear, and hickory to name a few.

Tour of Trailer and Cold Lab

Travis Teska: Provided an in-person tour of the trailer, cold lab, and Butcher Block retail counter to in-person attendees. He also offered to provide tours to those who could not attend in person during the NTC Open House on Wednesday, November 6th from 3:30pm-5:30pm.

Advisory Committee Membership

Travis Teska: Mentioned that we would like to grow the committee so if anyone knows of anyone who is interested in attending this advisory committee meeting once a year to send us their information.

Next meeting schedule & agenda items discussion

College-wide Advisory Committee Meeting: Wednesday, April 16, 2025, 7:30am-11:30am

Advisory Committee Meeting Minutes

Graphics Communication Technologies

September 30th, 2024 | 4:00 pm to 5:00 pm | F107 (STEM)/Zoom



Meeting Attendees

Industry Members:

- Scott Reindl – Reindl Printing
- Ryan Dallman – Wausau Supply Company
- Rick Allcox – N.E.W. Printing
- Mark Weinfurter – N.E.W. Printing

NTC Members:

- Iain Cameron, Dean
- Heidi Latendresse, Learning Manager
- Andrew Somers, Faculty
- Daniel Seanor, Faculty
- Brenda Tincher, Administrative Assistant

Welcome and Introductions

Iain Cameron, the Dean of the School of Engineering and Advanced Manufacturing at NTC, introduced himself and his staff and thanked all participants for attending the Fall 2024 Advisory Committee Meeting for Graphic Communication Technologies.

Highlights from the Previous Meetings/Updates

The previous meeting minutes were distributed in advance for the committee to review. There weren't any specific questions or changes to the previous meeting minutes.

Industry Discussions

N.E.W. Printing highlighted the challenges of an aging workforce and stressed the need to attract younger talent. They also mentioned visiting NTC and complimented the Graphics program for being comprehensive.

Reindl Printing faces similar challenges with an aging workforce and is seeking qualified candidates for estimating and customer service positions. They noted that business has improved compared to the spring. Additionally, Reindl Printing asked the group if sales staff responsibilities are increasingly being managed by Customer Service Representatives. Wausau Supply shared that they distribute directly and rely on Customer Service Representatives to handle everything, as they do not have print sales due to being a digital company. In contrast, N.E.W. Printing uses Project Managers to oversee products from start to finish.

Advisory Committee Meeting Minutes

Graphics Communication Technologies

September 30th, 2024 | 4:00 pm to 5:00 pm | F107 (STEM)/Zoom



Wausau Supply also mentioned that Central Wisconsin is an aging region and they too are dealing with an aging workforce. He also stated frequent changes in Adobe software make it difficult to find employees with the necessary technical skills. Additionally, they noted that most new equipment isn't easily accessible to public printers.

Iain shared findings from an NTC study, which projected a steady decrease in high school graduates over the next decade. However, he also emphasized that NTC attracts students in other ways, such as employees seeking further education or individuals looking to change careers.

The committee members unanimously agreed that there is a generational communication gap. Iain mentioned that NTC is offering a seminar on this issue and encouraged the group to attend.

Iain suggested reviewing the curriculum in Fall 2025 for potential changes to be rolled-out in Fall 2026.

Program and Curriculum Update

- The current enrollments are the following:

1 st Semester Students	8
3 rd Semester Students	4

- Iain explained that the lower enrollment numbers may be due to the current low unemployment rate, which encourages potential students to prioritize employment over education.
- There are no proposed curriculum or program modifications at this time.

NTC College-Wide Updates

The committee was sent a PowerPoint showing the College-Wide Updates. There were no questions on this during the meeting but Iain encouraged feedback at a later date if any questions came up.

Next Meeting Details and Suggestions

On April 16, 2025, NTC will host an Advisory Committee Summit with a new format that includes networking opportunities, campus tours, and updates from NTC leadership.

Advisory Committee Meeting Minutes

Graphics Communication Technologies

September 30th, 2024 | 4:00 pm to 5:00 pm | F107 (STEM)/Zoom



NTC Contact Details –

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Business Management/Business Analyst/Small Business Entrepreneurship Advisory Committee Meeting Minutes

Date: 10/1/2024

Time: 12:00 p.m. – 1:30 p.m.

Location: Zoom

Attendees

Industry Members:

- Ann Micholic – VP of Human Resources, Kolbe Windows
- Chad Lemmens – Owner/Founder, Lemmens Creative Designs
- Rodney Flanders –Committee Chairperson
- Tim McKeough – Owner/Founder/Instructor, Q Up Success & Mentor, MCDEVCO, UW-Stevens Point

NTC Members:

- Kimberly Reed – Faculty, Business Management/Business Analyst/IT
- Valerie Becker – Administrative Assistant-School of Business

Industry Discussion

AI in Business Operations

Rodney Flanders: The finance and insurance industries are increasingly using AI for customer service and in initial claims processing, with the expectation that AI will handle more complex tasks within the next few years. AI is also used in marketing, though it can sometimes be obvious when marketing content is AI-generated.

- **Kimberly Reed:** Mentioned that some insurance companies are using AI to summarize information for underwriters so they can get information out of files quicker so that underwriters can process more claims.

Ann Micholic: Koble is exploring AI for data analysis and sales but hasn't fully committed to it. Tools like Copilot are too costly, and ChatGPT hasn't gained traction in their company due to concerns about proprietary information. Their manufacturing floor is 1 million square feet, which does use un-manned material movers. She noted that Kolbe will soon be working on strategic planning and that finding areas where AI can be effectively implemented will be part of that process. Overall, they are not afraid of AI but are still looking for effective ways to use it.

Chad Lemmens: AI is central to his work at United Health Group, especially for documentation, brainstorming, and efficiency. He stressed the need for governance and security knowledge, along with an educational framework for responsible AI use in business functions like finance reporting. Many companies are still struggling to find efficient uses for AI within their organizations and some organizations are hiring consultants to help them with this process. Ultimately businesses need to be able to analyze the cost savings before implementing AI into different aspects of their processes. While excited about technological advancements, he cautioned against overreliance on AI, which could hinder entrepreneurial thinking and understanding of core concepts. He also stressed the importance of knowing specific skills, such as professional writing skills, without relying solely on AI but still utilizing AI as a tool to *enhance* these skills.

Tim McKeough: As a UWSP instructor, he encourages students to use AI as a creative tool and supports citing AI in their work. He also encourages students to present their work, so he knows that they fully understand it. He views AI to enhance, not replace, employees' skills, helping to reduce workload stress. He believes it's important to move past fear of AI replacing jobs and instead focus on how it can support organizational and personal goals, specifically by sharing how AI is being utilized with each other. He also recommends organizations introducing AI in the same way as new software.

Employee Retention and Workforce Observations

Ann Micholic: Has seen a large influx of resumes, especially in IT and marketing, making it difficult to find the right fit even with AI in the HR processes. Younger employees frequently change jobs, which creates challenges for career planning, and she emphasized the need for better communication between employees and employers about career goals. While her company offers remote work options, most employees are now on a hybrid schedule, with remote onboarding and training presenting ongoing challenges.

Chad Lemmens: There are so many possibilities to use AI in the healthcare field and research and development, but privacy issues continue to be a major concern. Has been fascinated by technological advancements in the past 30 years; however, he noted the growing distance between people due to technology and the importance of personal connections. Technology has allowed companies to have more remote workers, and personal relationships are being lost within the workplace. While technology continues to advance, we need to focus on talking to each other and collaborating with one another.

Tim McKeough: Pointed out that applicants should communicate their interest in jobs personally, as many young adults today are hesitant to advocate for themselves. Young adults need to communicate their value and to network effectively. Employees also need to learn how to receive feedback from employers and learn how to act on that feedback to develop professionally. Networking is also a lost skill that needs to be revisited. He highlighted the importance of sharing personal success stories to build resilience and understanding that not all job roles offer long-term potential. Employers also need to be realistic and realize that young employees may only stay for a few years but that does not mean they should not invest in their professional development to provide value in their corporate culture.

Instructional Area/Program

Course Curriculum Updates

Kimberly Reed: There are not any new curriculum updates; the classes they recently updated are up and running strong. NTC has embraced AI into many of our classes and would like 100% of our classes to implement AI by spring 2025. The goal is to create assessments in our classes where students can't just find the answer from ChatGPT as she can see when ChatGPT is being utilized in assignments. Instead, she encourages students to have conversations with AI to practice their prompting and to get details regarding specific topics, and to use AI to check their papers which can help them become better writers. She also makes students understand that there may be bias in the data pool available to AI.

Enrollment Updates

Kimberly Reed: Enrollment numbers are slightly down for Fall 2024 compared with Fall 2023. For the Associated Degree programs this fall, Business Management has 132 students, Small Business Entrepreneurship has 42 students, and Business Analyst (slightly up from last year) has 15 students. These numbers could be slightly down due to NTC's Liberal Arts associate's degree where students can start out taking the liberal arts classes rather than start out in the Business Management or Small Business Entrepreneurship programs. We also have new student registration software and advisors for our programs.

College Wide Update

Kimberly Reed reviewed the Fall 2024 College-wide initiatives presentation with the committee highlighting new programs, NTC's new Health Mobile Lab, Community Safety Simulation Center, and the University Transfer program at NTC. The presentation also highlighted courses offered through NTC's Workforce Training and Development division, student support resources, and Handshake, which connects students with employers. Additionally, she announced the Save the Dates for NTC's Community Open House on Wednesday, November 6th, Mind Trekkers on April 11th & 12th, and the Spring 2025 Advisory Committee Summit.

Next meeting schedule & agenda items discussion

College-wide Advisory Committee Meeting: Wednesday, April 16, 2025, 7:30am-11:30am



Hospitality Management & Sports and Recreation Program Advisory Committee Agenda

Date: 10/09/2024

Time: 4:00pm-5:30pm

Location: Turner Greenheck Community Center & Zoom

Attendees

Industry Members:

- Brianne Barta – Assistant General Manager; Wausau Woodchucks
- Jodi Maguire – Wausau/Central Wisconsin CVB
- Mark MacDonald – Owner; Wausau Woodchucks
- Nick Patel – Owner; Sunshine Properties
- Tim Van De Yacht – Director of Marketing and Sales; Ghidorzi Group

NTC Team:

- Bill Schultz – Student Success Advisor
- Brock Decker – Faculty, Culinary Arts & Hospitality Management
- Dr. Brooke Schindler – Associate Dean, Business, School of Business
- Matt Chitwood – Faculty, Sports and Recreation
- Tim Hinke – Student Success Advisor
- Valerie Becker – Administrative Assistant, School of Business

Industry Trends & Updates

NFL Draft and Impact on Local Tourism and Lodging

Nick Patel: Hotels from Green Bay to Milwaukee are already booked for the NFL Draft next April. Wausau may serve as an additional lodging option, with a bus service planned from Wausau to Green Bay. He noted that Wausau didn't see a significant increase in hotel bookings during the PGA tour in Stevens Point, as many residents rented out their homes instead. He also highlighted the lack of fire and health regulations for short-term rentals like Airbnb and VRBO, which many states are starting to address.

Tim Van De Yacht: Views the NFL Draft as a great opportunity for the region and is working to build partnerships to promote local hotels. He mentioned that the hotel industry in the area is very collaborative, with a shared goal of supporting each other.

Tourism and Events in the Wausau Area

Jodi Maguire: Wausau/Central Wisconsin CVB is preparing for winter tourism, including the influx of visitors to Granite Peak. She highlighted a 16-week bowling tournament at Dales Weston Lanes, which will bring over 800 people to the area every weekend. Wausau was also approved to host the 2026 and 2029 World Horseshoe Tournaments. She discussed the Ready Set Grow Grant they received for promoting the winter Badger State Games and a new platform called Play Easy for advertising events and our local facilities nationwide.

Mark McDonald: The Wausau Woodchucks had a successful year, with record-setting offense and ticket sales, as well as playoff participation. The Woodchucks contribute \$3.75 million annually to the local economy, with impacts on hotels, concessions, and jobs. He emphasized the need for hotels to accommodate the visiting teams and announced the addition of a new women's softball team, which he believes will showcase Wausau as a progressive community.

Wausau Woodchucks and Sports Facility Updates

Mark McDonald: Described recent field updates, including the addition of turf in the infield and 6 feet into the outfield and using olive pits instead of rubber pellets for a cooler, environmentally friendly option. The field has a removable baseball mound and a temporary fence for softball games. The park's primary fan base is corporate outings, with the Aspirus Terrace, Leinie's Party Area, and Hospitality Suites which accommodates up to 425 people collectively.

Brianne Barta: The new Woodchucks college-level softball team will have 21 home games next season. The softball team will use the stadium while the baseball team is traveling. This past baseball season, they had 22 interns, including two from the NTC Video Production program, and they'll need additional interns next year for various roles with the addition of the softball team. The stadium is now closed for the winter.

Instruction Area/Program

Hospitality Program

Brock Decker: In its second year, the program has 4 students enrolled, though promoting it has been challenging. To increase awareness, we've created videos with students and would like to add interviews with industry professionals. Initially designed with 3 internships, we would like to shift the program to 2 internships, allowing students to gain experience through other means, like current jobs. We want to keep internships early on and replace the last one with local industry tours, walk throughs, and special projects to apply skills learned. Brock is also developing a database of local hospitality businesses for student reference, and the committee supports these changes.

- **Nick Patel:** Asked if the program is covering relevant topics such as recognizing human trafficking or has any specific general manager training.
- **Brock Decker:** Next semester we will launch the hospitality laws class and the Hospitality Ethics currently covers trafficking issues. The curriculum does not have specific general manager training, but the program is fairly math-heavy with a Math with Business Applications class, Accounting 1, and a Hospitality Accounting and Financial Management class. He is also always willing to go over the curriculum for feedback from any industry members.

Sports and Recreation Program

Matt Chitwood: This fall, 14 students are enrolled in the program, including some non-traditional students from outside our area. Curriculum changes are delayed until fall 2025, as NTC ensures alignment with Wisconsin Technical College System standards, focusing on course competencies and accurate catalog information. Once changes occur, we may add in-person classes, industry tours, and internships to attract recent high school graduates. We're still finalizing a transfer agreement with UW-La Crosse and have one with Carroll University. Our E-Sports program is expanding, with NTC hosting 30 schools for the High School Championships and aiming to bring E-Sports back to Badger State Games.

College-wide Updates

Dr. Brooke Schindler reviewed the Fall 2024 College-wide initiatives presentation with the committee highlighting new programs, NTC's new Health Mobile Lab, Community Safety Simulation Center, and the University Transfer program at NTC. The presentation also highlighted courses offered through NTC's Workforce Training and Development division, student support resources, and Handshake, which connects students with employers. Additionally, she announced the Save the Dates for NTC's Community Open House on Wednesday, November 6th, Mind Trekkers on April 11th & 12th, and the Spring 2025 Advisory Committee Summit.

Possible date for next meeting

College-wide Advisory Committee Meeting: Wednesday, April 16, 2025, 7:30am-11:30am

Advisory Committee Meeting Minutes

Welding Technology & Robotics

October 11, 2024 | 1:00pm-3:30pm | STEM Center (F107) with Zoom



Meeting Attendees

Industry Members:

- Jeremy Brewster – Schuette Metals
- Tony Schmidt – Schuette Metals
- Max Morines – A&B Process Systems
- Brian Folz – A&B Process Systems
- Mark Snyder – S&R Truck LLC
- Jill Gehrman – Johnson Coil

NTC Team:

- Ken Parker – Associate Dean
- Robert Leafblad – Faculty
- Jesse Richardson – Faculty
- Veronica Hope – Faculty
- Adam Zogata – Faculty
- Dan Grabko – Faculty
- Susan Clark – Administrative Assistant
- Steve Chaignot – Welding Technician
- Grace Koehler – Student Ambassador

Welcome and Introductions

Ken Parker welcomed everyone to the meeting and thanked them for attending. Introductions were made.

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.

Spring Advisory Summit

The committee was informed that the format for the spring advisory committee will be changing to have all the committee members meet on one day, April 16th. A flyer with specific information was shared. If there are any urgent matters that need to be addressed during the spring semester, a special committee meeting or electronic communication will be used.

Award Announcement

Ken shared the news that our Welding Department received the Future of Industry Award for their Welding Summer Camp entitled Nuts, Bolts, and Thing-a-Ma-Jigs. The award was given to NTC at a banquet held in Chicago. The three instrumental people involved in the camp are Veronica Hope, Steve Chaignot, and Grace Koehler. Veronica Hope and Grace Koehler were in attendance to receive the award. The summer camp has a large number of repeat campers and draws from a large geographical area. The camp has a positive impact on our Welding Program enrollment every year.

Enrollment Report

- Fall 2024 Semester Enrollments:
 - Wausau:
 - 27 technical diploma students
 - 2 associate degree students

Advisory Committee Meeting Minutes

Welding Technology & Robotics

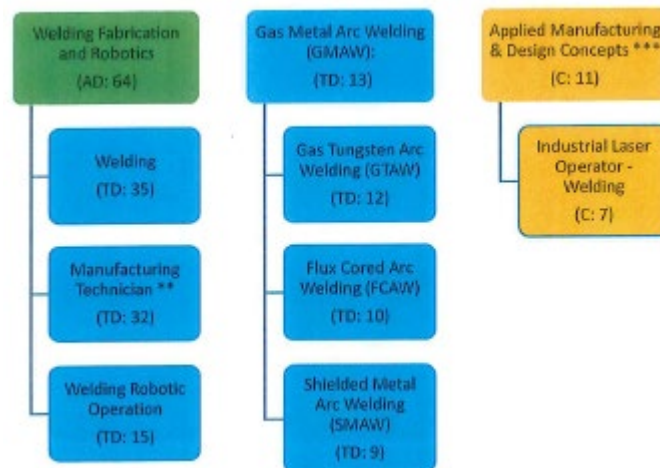


October 11, 2024 | 1:00pm-3:30pm | STEM Center (F107) with Zoom

- 19 flex students
- Antigo:
 - 12 students
 - 8 students in the high school welding academy
 - 4 students enrolled in the evening, self-paced, welding classes
- Phillips Campus:
 - 23 students
 - 19 high school academy students
 - 4 self-paced students
- Jesse Richardson provided an overview of his program in Antigo, noting positive feedback from local employers.
- Adam Zogata shared that Welding is a strong program in Phillips.
- Ken proposed changes to the high school academy in Phillips, suggesting a combination of welding and machining. The plan involves students spending four days in the Welding Lab and one day a week in the Machine Tool lab, allowing them to earn credits in both areas. Additionally, they are working on organizing industry tours. Consideration is being given to adding a CNC machine to the Phillips Machine Tool lab.

Program Update

- Ken informed the committee that the Welding Program consists of these credentials:



Program Modifications

We have no program modifications for approval at this time.

Advisory Committee Meeting Minutes

Welding Technology & Robotics

October 11, 2024 | 1:00pm-3:30pm | STEM Center (F107) with Zoom



Welding Cobot

NTC has ordered a Fanuc CRX 10i robot arm with welding capabilities including a modular cart and ventilation. Currently, we have three Panasonic welders. Our Electromechanical area has similar Cobots, so we have some expertise on-site to help with this new piece of equipment. We are looking at a collaboration between the Electromechanical Program and the Welding Program on future projects. We have also committed to some training from the supplier.

Update on AWS ATF and CWI Certifications

Ken provided an update on testing for individuals to become Certified Welding Inspectors (CWI). Jesse Richardson is doing the research on CWI training and for the possibility of NTC becoming an Approved Testing Facility for American Welding Society credentials. Committee members voiced that this would be beneficial for area businesses, as individuals currently need to travel to Milwaukee to obtain their CWI. Industry members suggested that holding a week-long session to automatically recertify individuals would be preferred and could attract a large number of welders. We believe this can be offered as a regular academic course and/or through NTC's Workforce Training & Professional Development Division.

Industry Discussion

- **Workforce and Manufacturing:** Businesses reported that they are maintaining their workforce and the manufacturing industry is strong. The challenge members face is finding employees with previous experience. The consensus was that businesses are in a wait-and-see mode until after the election. Some businesses mentioned becoming very aggressive in quoting. Currently, there are openings for robotic welding operators, CNC, and general machine operators, many of which are second shift positions that offer a dollar-per-hour incentive and a four-day work week. There is interest in new technologies, such as hyper-fill, and laser welding, for integration into their operations.
- **Cobot Acquisitions:** When asked about industry trends, companies agreed that any Cobot acquisitions are a beneficial addition to this area. Allowing future employees see this type of equipment and its capabilities is a plus.
- **Hyper-fill Welding:** Lincoln Electric patented a process called hyper-fill, which is a tandem wire process with one single arc that provides deeper penetration and a wider, more stable, arc.
- **Laser Welding:** Companies expressed interest in laser welding technology for the future but are not currently involved. It was emphasized that operators of automatic welders should have a fundamental understanding of welding for optimal results.

Job Posting with Handshake

NTC utilizes Handshake to connect students with employers. Handshake is a premier career network for students and recent graduates. The platform offers access to internships, part-time, and full-time job opportunities. This provides employers with access to a diverse talent pool, streamlined recruiting, and analytics. To get started the employers just needs to create an account, complete a profile, and post job openings.

Advisory Committee Meeting Minutes

Welding Technology & Robotics

October 11, 2024 | 1:00pm-3:30pm | STEM Center (F107) with Zoom



Update on WTPD Seminar

Ken discussed the ongoing training opportunities through our Workforce Training and Professional Development Division. He highlighted the upcoming seminar on Artificial Intelligence, scheduled for October 15th. Other training includes junior executive leadership training, advanced automation fundamentals, and information on generational synergy in the workplace. All of these seminars were developed based on feedback from advisory committees. Seminar flyers were distributed to the committee.

NTC College-Wide Updates

The committee was sent a PowerPoint showing the College-Wide Updates.

Next Meeting Details and Suggestions

The committee will be sent details for the spring advisory committee meeting at a later date.

Contact Details –

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Heidi Latendresse

Learning Manager, School of Engineering and Advanced Manufacturing
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Accounting Advisory Committee Meeting Minutes

Date: 10/14/2024
Time: 10:30am-12pm
Location: Zoom

Attendees

Industry Members

- **Mary Strand** – Consulting Controller; CLA
- **Keith Koszarek** – Partner; Wipfli
- **Jean Schult** – Owner; Schult CPA
- **Rob Gilles** – Controller; Central Processing Corp./County Materials Corp.
- **Traci Leffel** – Director of Finance; Rocket Industries
- **Ron Auman** – VP of Finance; Nelson-Jameson
- **Elizabeth Wegner** – Accounts Payable Specialist; Foundation Finance

NTC Team

- **Dr. Brooke Schindler** – Dean, School of Business
- **Sara Hill** – Accounting Faculty
- **Sydney Fritzel** – Accounting Faculty
- **Kou Yang** – Accounting Faculty
- **Valerie Becker** – Administrative Assistant; School of Business
- **Tim Hinke** – Student Success Advisor

Industry Discussion

Business Trends in Accounting

Mary Strand: Has observed a return to basics in costing, gross margins, and essential accounting skills. She promotes the two-year system to build these fundamental skills for students. She raised the question of how virtual education aligns with employers calling employees back to the office.

- **Sara Hill:** Stated that she informs students that remote work is possible after initial in-office orientation to acclimate to company culture.
- **Sydney Fritzel:** Encourages students to start onsite for effective shadowing and learning, with potential for remote work later.
- **Kou Yang:** Ensured students understand onsite work expectations through introductory industry exploration.

Keith Koszarek: Has recently seen a softening of consultant work compared to the last 5 years.

Sara Hill: Noted that many students want to work for themselves or do bookkeeping for a family business and may shy away from applying at CPA firms due to not having a 4-year degree.

- **Rob Auman:** Advised to not have students shy away from public accounting. Feels that we should encourage students to seek public accounting because they are going to learn a lot and this will set them up for success in whatever role they end up in down the road.
- **Mary Strand:** The experience gained in public accounting can offer so much more than just accounts payable, and receivable positions. There tends to be more opportunities in public accounting because they encourage growth faster than private accounting

Workforce Trends and Hiring Challenges

Keith Koszarek: Noted seeing less high school graduates going into the accounting field and a bigger emphasis for trade careers after high school. His company generally seeks more advisory positions than transactional work due to more automation with their firm which means they need people with soft skills, strong communication skills, and willingness to return to the office. They will need more employees in accounting and finance as more people retire.

Jean Schult: Noted difficulties in hiring due to the need for client-focused accountants rather than people who want to just sit in front of a computer all day. This has limited their growth as they need the right people who are comfortable talking to clients.

Traci Leffel: Reported success in recruiting and have been consistently staffed for the last year, including roles outside of accounting roles, such as sales.

Ron Auman: With an increase in automation, they have not needed to find replacements for retirees. They also have a strong internship program that alleviates some of their hiring concerns, although, it has been challenging to find CPA-level candidates in our area, as well as people in IT.

AI and Automation in Accounting

Rob Gilles: Has not dabbled in AI a lot but noted that it is being embedded into more financial reporting software.

Keith Koszarek: Reported their firm has focused their emphasis on the use of automation and AI. They have tried some pilot programs and are deciding how to use them on a national scale. He is seeing a shift towards more advisory roles and soft skills as automation reduces transactional work.

Jean Schult: Shared the challenge of AI adoption due to her clients' reluctance with AI, highlighting the need for client-facing accountants with strong interpersonal skills.

Traci Leffel: Noted that they are a technology forward company doing a lot in the realm of AI. She shared success with AI in internal processes like invoicing and ACH systems. They are conducting AI training for staff using tools like ChatGPT and Copilot.

Ron Auman: AI is being used more in marketing and inventory but not extensively in finance; although, they have been using more automation in accounting.

Elizabeth Wegner: Their company has limited AI use but has been automating data entry while employees are focusing on data analysis.

Instruction Area/Program

Enrollment Updates

Dr. Brooke Schindler: Noted that the unduplicated headcount in the accounting associates degree program is slightly down this fall with 92 enrolled compared to last year at this time, which had 102. This may be due to less people seeking higher education due to the competitive job opportunities without advanced schooling. NTC is also working on additional partnerships with 4-year schools to ease transfer pathways.

Quickbooks 1 & 2

Sara Hill: Quickbooks 1 is currently a 1-credit "lecture" course offered to both accounting & non-accounting students. The 1 credit assigned to this course is accurate, but we would like to make this class .5 credit "lab" and .5 credit "lecture". The lab has simulation component where students first play with a sample company's finances for practice, and then apply what they have learned through independently maintaining a second company's books where they produce financial transactions and reports for 2 months. Half lecture and half lab is a better representation of what we are asking students to do.

- Ron Auman moved to approve this change and Keith Koszarek moved to second this change. The rest of the committee agreed to approve this change.

Sara Hill: QuickBooks 2 is 2-credit class where students continue on with the same sample practice company and independently maintained second company, now taking on more managerial accounting tasks. Students set up a budget, do adjusting entries, review for errors, do bank recs, etc. It is currently 2 credits "lecture" but we want to change this to 1 credit lecture and 1 credit lab to better represent simulation part of the course.

- Ron Auman moved to approve this change and Keith Koszarek moved to second this change. The rest of the committee agreed to approve this change.

VITA

Sydney Fritzel: The VITA class currently only has lecture and lab components that make-up it's credits. Due to students independently preparing taxes with clients, as well as preparing for their certification exam, requiring a lot of research, studying and meeting with faculty, we would like to add a "clinical" component to the make up of these credits making it .5 credit lecture, 1.5 credits lab, and 1 credit clinical.

- Ron Auman moved to approve this change and Traci Leffel moved to second this change. The rest of the committee agreed to approve this change.

AI at NTC

Sara Hill: Sara outlined the college's integration of AI into specific courses, which has led to challenges in balancing authenticity and expectations around assignments. AI's presence in student work is often detectable, impacting

assignment originality. She explained how AI tools are being introduced to accounting students in the first semester to help students recognize errors, maintain an authentic tone, and use AI ethically. This approach aims to create a balanced understanding of AI's role, blending practical skills with ethical standards as students prepare for their careers.

College-Wide Initiatives

Dr. Brooke Schindler reviewed the Fall 2024 College-wide initiatives presentation with the committee highlighting new programs, NTC's new Health Mobile Lab, Community Safety Simulation Center, and the University Transfer program at NTC. The presentation also highlighted courses offered through NTC's Workforce Training and Development division, student support resources, and Handshake, which connects students with employers. Additionally, she announced the Save the Dates for NTC's Community Open House on Wednesday, November 6th, Mind Trekkers on April 11th & 12th, and the Spring 2025 Advisory Committee Summit.

Next meeting schedule & agenda items discussion

The next meeting will NTC's college-wide Advisory Committee Summit: Wednesday, April 16, 2025, 7:30am-11:30am

Advisory Committee Meeting Agenda

Diesel Technician/ Truck Driving



16th October 2024 | 12:00pm to 1:30pm | Diesel Technology Center (3353
Geischen Drive, Wausau, WI 54401) & Zoom

Meeting Attendees

Industry Members:

- Lincoln Meverden, Scandinavian Forestry Equipment
- Eric Antonson, WI Kenworth
- Jason Krause, WI Kenworth
- Frank Kesselring, JX Truck Center
- Jon Shimel, JX Truck Center
- Evan Lang, E.L.M. Repair
- Pat Keelan, Roland Machinery
- Amy Yessa, WATEA
- Chris Raemisch, Medford Co-op
- Jodi Gruhn, Central Processing Corporation

NTC Members:

- Billy Leggett, CDL Faculty
- Keith Matz, CDL Instructional Assistant
- Garrett Hartwig, CDL Instructional Assistant
- Howard Pulkowski, CDL Instructional Assistant
- Mike Sewell, CDL Faculty
- Andrew Borski, Diesel Faculty
- James Eckardt, Diesel Faculty
- McKenna Dassow, Student Success Asst. & CSR
- Bobbi Lee, Learning Coordinator
- Frank Fernandes, Physics Faculty
- Dr. Greg Cisewski, Dean
- Doug Behnke, Workforce Training and Professional Development CDL Faculty

• **Welcome and Introductions- Chair**

Greg welcomed everyone and led introductions. There were no corrections made to the last meeting minutes.

• **Industry Discussion**

Eric from Wisconsin Kenworth stated that 90% of their trucks are automatic. Volvo has come out with a new truck with new emissions and a lot of technology upgrades, it will not be offered in manual transmission. Evan stated E.L.M. Repair is also seeing more automatic transmission and lane mitigation. JX Truck has seen one electric semi tractor in for repair and has one class B electric semi sold.

Industry members agreed that manual transmissions will not be coming back, and automatics will become more available.

Wisconsin Automotive and Truck Education Association (WATEA) will be releasing the signups for 2025 training regarding hybrid and electric vehicles. This will be free to attend for technicians.

Advisory Committee Meeting Agenda

Diesel Technician/ Truck Driving



16th October 2024 | 12:00pm to 1:30pm | Diesel Technology Center (3353
Geischen Drive, Wausau, WI 54401) & Zoom

- **Program and Curriculum Discussion**

Curriculum

- **Workforce Training and Professional Development Offerings- Doug**
Fifty drivers have been through the course offering in the first year. Class A is 40 hours of training in a one-on-one setting.
- **Class A & B Offerings- Mike**
Northcentral Technical College is currently looking at creating a more flexible option for learners. Currently, Class A is scheduled for eight weeks from 8:00 am – 4:00 pm. The new flexible option may take students longer than eight weeks, depending on their availability. Students who are able to learn at a faster rate will no longer be held back by other classmates. Industry agrees with having a flexible option that allows students to have a reduced length of class.

There is new modernized testing that will be used. The curriculum won't change, but will be adding more into it. Students will now be able to use a memory aid for pre-trip.
- **Diesel Enrollment & Curriculum- James**
There are twelve students in the first year of the program and twelve students in the second year. There are currently two students in the apprenticeship program. There has been some difficulty with how the contract is written due to employers wanting the student to work full-time for the 2nd year of the contract which causes the student to be unable to graduate with an Associate's Degree.

Equipment- Doug & Andrew

The Diesel program is still looking for donations such as alternators, starters, AC compressors, trucks and engines that manufacturers are getting rid of. Please reach out to James or Andrew if there is something you think the program may be able to use.

The CDL program has recently purchased a new truck with two new trailers. The program is looking for new class B crew cab for purchase as well.

Facilities

- **CDL Renovations- Billy**
There are currently bids coming in for the additional bay. This will make it easier for teaching and allowing for an easier pre-trip in winter.
- **Diesel Renovations- James**
The new addition construction has started. The contractors should be pouring concrete soon for the new CNG bay. Completion of the project is scheduled for January/February.

- **Student Club- Andrew**

Last year there were four teams who competed in the Agriculture Machinery Service Technician Award (AMSTA) contest. All state competitors went to nationals which was held in Springfield, Illinois. This year's national competition will be held in Sheridan, Wyoming. Please let McKenna know if you are interested in attending the State P.A.S. Career Fair which will be held in February 2025 in Wisconsin Dells.

Advisory Committee Meeting Agenda

Diesel Technician/ Truck Driving



16th October 2024 | 12:00pm to 1:30pm | Diesel Technology Center (3353
Geischen Drive, Wausau, WI 54401) & Zoom

- **NTC Updates- Dean**

The College-Wide Initiatives PowerPoint was shared with the committee before the meeting. There were no further questions.

- **Other Business**

Spring 2025 Group Advisory Committee will be held April 16th 7:30am- 11:30am at NTC's Wausau Campus.

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Leadership Development/Human Resources Advisory Committee Meeting Minutes

Date: 10/16/2024

Time: 11:30 a.m. – 1:00 p.m.

Location: Zoom

Attendees

Industry Members:

- **Jordan Gaiche** – Directory of Administration, Custom Fabricating & Repair (CFR)
- **Jennifer Cassell** – HR Generalist; People State Bank
- **Ann Micholic** – VP of Human Resources; Kolbe & Kolbe Millwork
- **Linda Hackbarth** – HR Officer; Bone and Joint Clinic
- **Angie Hupf** -- VP of Human Resources; Apogee Enterprises & Human Resources Adjunct Instructor; NTC

- **John Burgess** – Faculty, Human Resources, Leadership Development, Business Management
- **Kurt Swanson** – Faculty, Leadership Development & Supply Chain Management
- **Erin McNally** – Learning Manager, School of Business
- **Cindy Thelen** – Human Resources Manager
- **Sheri Rehman** - Student Success Advisor
- **Valerie Becker** – Administrative Assistant, School of Business
- **Stephanie Vobornik** – Director of Academic Standards and Learning Services

NTC Team:

Instruction Area/Program(s)

Human Resources Program Modification

Stephanie Vobornik: We've completed a comprehensive review of the Human Resources program, and our goals is to increase student engagement, provide a clear learning pathway, and to ensure students have the opportunity to reach critical HR skills and meet program outcomes. After this review, she is proposing 4 changes to the program:

- **10-116-01 Human Resources associate's degree**
 - **Managing Human Resources 10-196-193** – Replace this course with a new 'Intro to Human Resources' course. This new course aims to generate excitement about the HR field, provide a strong introduction to HRM, and offer a bird's eye view of key program topics.
 - **Human Resources Capstone 10-116-106** – The Capstone class will be expanded from 1 credit to 3 credits to allow students more opportunity to demonstrate their Human Resource Management skills. We can do this by eliminating the World Level 1 10-103-243 and Meeting Facilitation 10-116-100 course requirements.
 - **Accounting Fundamentals 10-101-147** – The program will be eliminating the option to take Accounting 1 10-101-111 or Accounting Fundamentals 10-101-147 and only offer Accounting Fundamentals, which better meets the students' needs while preparing them for Payroll Accounting.
 - **Revised Course Sequencing** - The sequence of the core HR courses will be adjusted to balance program and non-program courses, scaffold learning, and ensure students can navigate the program effectively. The sequence of
- The advisory committee voted to support these changes going into effect in Fall 2025.

Human Resources Enrollment Update

Erin McNalley: The Human Resources program currently has 57 students compared to 56 at this time last year. Last school year finished with 67 total students and 33.9 FTEs.

- **Cindy Thelen:** About half of the students in this program already work in HR and are returning to school to expand their knowledge.
- **Linda Hackbarth:** Has hired 2 new students from NTC's HR program in the last two years. She noted that involving more SHRM professionals and real-world case studies in HR coursework could help new graduates bridge classroom knowledge with practical skills, particularly in employee relations and compliance.
- **Jordain Gaiche:** Noted challenges when HR personnel within his organization experience something regarding ADA or employee relations; they are not comfortable, and he ends up handling it.

- **John Burgess:** There are case studies and real-life examples discussed throughout the HR program. Our goal is to provide students with enough tools to get started in this field; regardless of the type of degree they have, once students enter this field there is still a lot to learn.

Leadership Development Program Updates

John Burgess: Program mapping is in progress to centralize course information. The program is also exploring AI integration into coursework to improve students' technology skills.

Kurt Swanson: WIPSS, a state-funded Wisconsin Institute for Policy & Service, sponsors a high school leadership event for around 60 sophomores and juniors from eight regional schools. Faculty will be giving presentations on multiple intelligence and on emotional intelligence. Students also engage in a community service project running from October to May, while meeting monthly.

Leadership Development Enrollment Updates

Erin McNalley: Last school year, the Leadership Development program finished with 19 total students with 7.3 FTEs. Often students will be working on their associates degree for this program along with an embedded technical diploma. Many of these students are working adults who are only taking a few classes at a time.

- **John Burgess:** Our Workforce Training and Professional Development division at NTC also offers some accelerated technical diplomas for this program and we hope that those taking these classes will continue to get their associates degree, as well.

Industry Discussion

HR Skills, Training, and Generational Challenges

Jordan Gaiche: Generational gaps in leadership styles has posed some challenges, particularly with younger employees who expect more supportive management. Jordan emphasized ongoing leadership training, especially for legacy leaders, to adapt management styles and improve retention.

Workforce Development and Retention Strategies

Ann Micholic: Kolbe Millwork has had successful "stay interviews" and an ambassador program, which support new hires and addresses early-stage retention. She discussed Kolbe's new housing initiative, emphasizing the company's commitment to workforce stability.

Jennifer Cassell: People's State Bank's uses internal promotion practices and leadership development, with an emphasis on open communication during open enrollment to help employees understand benefits changes.

Linda Hackbarth: Bone and Joint faces challenges in recruiting healthcare workers, particularly in the wake of workforce shortages post-COVID-19. Her focus has been on retention strategies and partnerships with educational institutions to ensure a pipeline for future healthcare roles.

Organizational Expansion and Adaptation to Diverse Needs

Angie Hupf: Discussed Apergy's relocation and consolidation of manufacturing roles to Wisconsin, with new onboarding support for Spanish-speaking employees and a mentoring program for supervisors.

Jennifer Cassell: Highlighted People's State Bank's expansion into new markets in Milwaukee. Workforce changes require adaptability, including expanded leadership training to support these cultural shifts in these new markets.

College Wide Initiatives

Erin McNally reviewed Fall 2024 college-wide initiatives, including new programs, NTC's Health Mobile Lab, Community Safety Simulation Center, and the University Transfer program. She highlighted courses in Workforce Training, student support resources, and Handshake for employer connections. She also announced upcoming events: NTC's Community Open House on November 6th, Mind Trekkers on April 11-12, and the Spring 2025 Advisory Committee Summit.

Next meeting schedule & agenda items discussion

The next meeting will NTC's college-wide Advisory Committee Summit: Wednesday, April 16, 2025, 7:30am-11:30am

Advisory Committee Meeting Minutes

Video Production Advisory Committee

18th October 2024 | 8:30 am to 9:30 am | STEM Center/Zoom



Meeting Attendees

Industry Members:

- Alex Grant – Thousand Lumens
- Todd Baeten – Wausau Police Department

NTC Team:

- Iain Cameron – Dean, ScEAM
- Heidi Latendresse – Learning Manager, ScEAM
- Jila Nikpay - Faculty
- Jordan Innes– Faculty
- Brenda Tincher – Administrative Assistant, ScEAM

Welcome

Iain Cameron, Dean of the School of Engineering and Advanced Manufacturing, welcomed everyone to the Fall 2024 Advisory Committee Meeting for Video Production and thanked them for attending.

Previous Meeting Information and Updates

The previous meeting updates were distributed in advance for the committee to review. No questions or concerns were raised.

Industry Discussions

Alex, Thousand Lumens, has observed an increasing value of video due to more professionals and businesses' growth into video. Todd, Wausau Police Department, discussed needing more creative skills for public education and training content. Iain informed the group that the simulation center in Merrill will be incorporating video technology for training scenarios and this will be an ideal environment for encouraging visual creativity for this industry.

Program and Curriculum Discussion

Iain shared the current enrollment numbers as follows:

- Wausau Campus - 1st semester-12 students; 3rd semester-9 students
- Virtual College - 1st semester-12 students; 3rd semester-4 students

Advisory Committee Meeting Minutes

Video Production Advisory Committee

18th October 2024 | 8:30 am to 9:30 am | STEM Center/Zoom



There are no proposed curriculum or program modifications at this time. However; Iain suggested that the team will review the full program and advise on program modifications at the Fall 2025 meeting, with the changes rolling-out for students in Fall 2026. The key focus will be determining the best balance between in-person and online classes, with a one semester certificate option being offered online.

NTC tends to see a drop in online students after the first year and the faculty have expressed the difficulty of teaching online students because of engagement challenges and/or capability to work with the technology and equipment while not on campus.

The faculty also mentioned they would like to see the students working cohesively on projects together, as they feel it greatly supports the students' progress in their studies. Iain mentioned removing digital photography because of its crossover with another class.

Further discussion will take place in the next year and the Advisory Committee will be shared with information for feedback.

NTC Upcoming Events

NTC will host their first **Film, Farm and Culture Festival** in 2025 from July 14th through August 10th consisting of approximately 10 films screened at both NTC and in conjunction with local venues along with four 3-day **Studio 7 Future Filmmakers** lab workshops on video production distinct topics.

NTC are also planning additional festival related activities at Half Moon Hill Farm on September 20 & 21, 2025.

Additional information on the festival activities can be found at <https://www.filmfarmculturefest.com> and NTC will share more information with the advisory committee throughout the coming year.

NTC College-Wide Updates

The committee was sent a PowerPoint showing the College-Wide Updates. There were no questions on this during the meeting but Iain encouraged feedback at a later date if any questions came up.

Next Meeting Details and Suggestions

On April 16, 2025, NTC will host an Advisory Committee Summit with a new format that includes networking opportunities, campus tours, and updates from NTC leadership.

Advisory Committee Meeting Minutes

Video Production Advisory Committee

18th October 2024 | 8:30 am to 9:30 am | STEM Center/Zoom



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Advisory Committee Meeting Minutes

Veterinary Technician

October 23, 2024 | 7:00am to 8:30am | Agriculture Center of Excellence;
Student Engagement Center (6625 County Road K, Wausau, WI 54401) &
Zoom



Meeting Attendees

Industry Members:

- Dr. Kris Hankison, Oakview Veterinary Medical Center
- Heather Schlessner, UW- Extension
- Amy Geramita, Mission Veterinary Partners
- Dr. Rebecca Myszkowski, Wisconsin Valley Vet
- Morgan Wardall, PAW Health Network

NTC Members:

- Dr. Greg Cisewski, Dean
- Bobbi Lee, Learning Coordinator
- McKenna Dassow, Student Success Asst. & CSR
- Nicole Getzloff, Instructional Assistant & Club Advisor
- Sarah Steger, Program Director
- Dr. Elizabeth Hillebrand, College Veterinarian
- Katy-Jane Shanak, Faculty

• **Welcome and Introductions- Chair**

Greg welcomed everyone and led introductions. There were no corrections made to the last meeting minutes.

Dr. Hankison will be retiring and therefore nominations are needed for the chair position. Dr. Hankison stated he is thankful to have been in the group and we should be very proud. Please reach out to McKenna Dassow if you are interested in being the next chair for the committee.

• **Industry Discussion**

Dr. Hankison believes that veterinary technicians will be utilized more moving forward. Artificial Intelligence is becoming more common within the industry. Labs are becoming more automated both in-house and external labs.

PAW Health Network currently has multiple graduates from our 2023 cohort who will be taking the VTNE. One has already attempted the VTNE but is struggling with test anxiety. NTC faculty and staff are hosting VTNE study sessions on Monday evenings with both in-person and virtual options. The internship courses also include practice exams students must complete. Some feedback from students who have already unsuccessfully taken the VTNE is they did not take the exam seriously and did not study/prepare enough prior to taking it. Sarah stated she has heard from other Veterinary Technician programs they are also having the same issue with a lower passing rate on the VTNE. Veterinary schools are also seeing a decrease in testing scores.

Amy recommended the HESI exam as a practice test to help eliminate test anxiety. NTC uses a HESI exam as a pre-program, but there is an additional one that is closer related to the VTNE. Sarah stated the cost of the exam would be the barrier to utilizing it. In addition to the HESI, there is also a Veterinary Information Network (VIN) practice exam and an American Association of Veterinary State Boards (AAVSB) practice exam available. Katy-Jane stated she completed the AAVSB practice exam and the computer programming and question formatting were very similar to the VTNE exam, which helped reduce test anxiety.

Advisory Committee Meeting Minutes

Veterinary Technician

October 23, 2024 | 7:00am to 8:30am | Agriculture Center of Excellence;
Student Engagement Center (6625 County Road K, Wausau, WI 54401) &
Zoom



The Association of Veterinary Technician Educators (AVTE) is working with programs to get feedback regarding the VTNE. Starting January 2025, students will be able to apply for the VTNE at any time. There will also be four different testing windows lasting two months long. This new change will align better with NTC's graduation dates.

Northcentral Technical College will be hosting the Wisconsin Technical College System (WTCS) State-Called Veterinary Technician Meeting on January 13th, 2025.

• **Program and Curriculum Discussion**

Pre-program has fourteen students, first semester has nineteen students, third semester has thirteen students, fourth semester has six students.

Internship 1 should have a focus on assisting, client interaction, office procedures and getting an overall idea of how a clinic works. Internship 2 should include more surgical duties as well as having the student functioning as an entry level vet tech.

Faculty and staff are currently looking at changes for biology as the microbiology now is a four credit course offered in second semester. More communication would come prior to the change being made.

• **Student Club- Club Advisor**

SCNAVTA (NTC's Student Chapter of NAVTA) has partnerships with two humane societies (Forest County and Taylor County) to participate in vaccine clinics. This Saturday, the club will be participating in their first Taylor County Vaccine Clinic. Eighteen students are able to travel with Nicole and Dr. Hillebrand for this hands-on experience.

Nicole organized multiple different activities to celebrate the National Vet Tech week. A family appreciation night, taco bar, and gift bags are just some of the things students were able to enjoy.

The club will be selling Kringles with a fundraising goal of \$2,500. This helps pay for things such as the HIVE conference that students have attended in the past and loved.

Some future events that are scheduled include Lunch and Learns and a rehabilitation speaker. Mission Veterinary Partners will also be joining us in the future to discuss internships and how to find the right clinic.

• **NTC Updates- Dean**

The College-Wide Initiatives PowerPoint was shared with the committee before the meeting. There were no further questions.

• **Other Business**

- [Veterinary Technician Adjunct Position](#) is posted. Please reach out to NTC staff or faculty if there are any questions.
- Spring 2025 Group Advisory Committee will be held April 16th 7:30am- 11:30am at NTC's Wausau Campus.

Advisory Committee Meeting Minutes

Veterinary Technician

October 23, 2024 | 7:00am to 8:30am | Agriculture Center of Excellence;
Student Engagement Center (6625 County Road K, Wausau, WI 54401) &
Zoom



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Student Club Advisor

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Advisory Committee Meeting Minutes

Wood Science

October 25th, 2024 | 8:30 am to 10:00am | WT119/Zoom Meeting



Meeting Attendees

Industry Members:

Troy Brown – Kretz Lumber
Jeff De Lonay – Kolbe & Kolbe Millwork Co.
Ben Zelazoski – Zelazoski Wood Products
Todd Braun – Robbins, Inc.
Scott Fletcher – Central Wisconsin Woodworking
Tony Morice – TNT Ventures
Matt Sundermeyer – Menzner Hardwoods

NTC Team:

Iain Cameron – Dean
Ken Parker – Associate Dean
Logan Wells – Program Director and Faculty
Jonathan Robbins – Faculty
Sheila Rossmiller – Director, Giving & Scholarships
Brenda Tincher – Administrative Assistant

Welcome and Introductions

Iain Cameron, Dean of the School of Engineering and Advanced Manufacturing, welcomed everyone to the meeting and thanked them for attending.

Highlights From the Previous Meetings/Updates

The previous meeting updates were distributed in advance for the committee to review. No questions or concerns were raised.

Recruitment Events and General Program Updates

- We have implemented a 'Wood Discovery Wednesday' event every Wednesday this semester, inviting various high schools to NTC to explore the Woods program, with development of this being led by Jon Robbins. The event has received an overwhelmingly positive response, with more students interested than they can accommodate in a single session. Logan is hoping one of the businesses can host a tour during this event.
- Logan also mentioned that a teacher from Woodstock, Illinois, is working to establish a Woods program with a view to developing a pipeline to NTC but noted that the lack of housing in Antigo makes this challenging. Iain confirmed that NTC's plan for 'tiny houses' is ongoing and added that a business President Worden was introduced to has already offered financial support towards this project. More to come on this one in the coming months.
- Testimonials were suggested as a way of promoting the Saw Filing program. Logan will follow up with past students and work on this with NTC's Marketing team.
- Logan and the team have also been concentrating on our grant work for the sawmill (UWSP and WDEC).
- Iain noted that NTC has secured the WTCS career pathways grant, including funding a new LTE position starting on July 1, 2025. This position will focus on the Woods program, specifically handling the K-12 connections, marketing support, transfer work, and will serve as an additional support resource for Jon, Logan, and Mike.

Advisory Committee Meeting Minutes

Wood Science

October 25th, 2024 | 8:30 am to 10:00am | WT119/Zoom Meeting



- NTC also received additional funding from Emberg Trust, with \$80,000 allocated for a telehandler and \$45,000 for a new top and bottom planer. The Emberg Trust also awarded NTC funding last year to purchase our new dehumidification kiln and PPE / communication support tools for our sawmill. NTC appreciates the foundations support!
- NTC also received EDA funding towards our sawmill equipment purchasing, allowing NTC to utilize the grant money more efficiently as we complete that project with the WEDC and UWSP.
- Iain also mentioned that the Mill Technology Certificate will be offered for the first time in Spring 2025. Logan noted that the first class is planned to take place over 5 weeks from March 17 to April 17, 2025.
- Logan discussed next year's golf outing and is seeking feedback on how to better leverage those resources and generate fresh usage ideas for the funds. Sheila from the Foundation noted that the current golf account balance is \$50,000, not including the totals from the 2024 golf outing. There are still some scholarship allocations and a few outstanding expenses from this year that have yet to be factored into the budget. Sheila anticipates that they will add approximately \$23,000 in profit to the balance. Logan will set-up a Golf Fund Committee meeting to discuss these topics in more detail and decide on a fund-use recommendation for the NTC Foundation.

Enrollment Report

Currently, there are 3 new enrollments for the program in Fall 2024, with one continuing student. They are taking General Education classes this semester and will continue with other classes in Spring 2025 along with one Wood Science class (Fundamentals of Furniture). Additional scholarship support was provided to these students given the unusual situation with the program and our strategic review.

Program Modifications

Iain led the discussion on the reasons behind NTC's strategic decision to carry out a significant program refresh explaining that given the low enrollment this semester, NTC deliberately chose to utilize the time to refresh and update the program to better meet the needs of students and industry partners, citing challenges with enrollment numbers, an abundance of certificates with confusing target audiences, and some subject areas requiring different focus.

Iain noted that the Wood Science team consulted with industry representatives, NTC's executive leadership team, and board members to develop the plan and proposed changes. The updated program is set to launch in Fall 2025, pending approval.

- Please see the attachments at the end of these minutes for the full explanation of the proposed program changes, including supporting information and goals as they were shared at the meeting.
- The committee discussed the need for adding as much context as possible for the General Education classes for students, and building critical thinking into the curriculum where possible.

Advisory Committee Meeting Minutes

Wood Science

October 25th, 2024 | 8:30 am to 10:00am | WT119/Zoom Meeting



- Iain reiterated that these modifications will enable all Certificates to be fully embedded into the Associate Degree program, making progress in smaller pieces easier to achieve.

The Committee members present unanimously approved the program modifications as presented in the summary document and attachments.

An email was also sent to the full Advisory Committee with these program modification documents to seek any and all additional feedback by **Friday November 8th at 5pm.**

NTC College-Wide Updates

The committee was sent a PowerPoint showing the College-Wide Updates. There were no questions on this during the meeting but Iain encouraged members to reach out if any questions came up.

Next Meeting Details and Suggestions

On April 16, 2025, NTC will hold an Advisory Committee Summit featuring a new format that offers networking opportunities, campus tours, and updates from NTC leadership.

The committee also confirmed their wish to meet as usual in Spring 2025 to discuss the ongoing program modifications and strategic efforts, and this date will be set in the future.

Sawmill Tour

The committee were provided a tour of NTC's new Sawmill facility, with Logan, Jon, and the sawmill experts (Cleereman Industries) providing supporting information and detail.

This was received very positively by all members who were able to tour!

Advisory Committee Meeting Minutes

Wood Science

October 25th, 2024 | 8:30 am to 10:00am | WT119/Zoom Meeting



NTC Contact Details –

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PROPOSED PROGRAM MODIFICATIONS

Wood Science

Advisory Committee Meeting - Fall 2024



Please review at the Advisory Committee meeting on Friday October 25th and share feedback.

Feedback can also be shared outside the meeting and should be sent to NTC before 5pm November 8th.

Supporting information:

- We are sharing these modifications with you to explain our thought process and to get as much feedback as possible so we can serve students better and be more efficient and effective overall.
- The plan is for these modifications to be processed in Fall 2024 and be in place for students starting the program in Fall 2025.
- Low student enrollment provided us with the opportunity to take a fresh look at our full program and examine what we can improve to provide a better student experience.
- Our ongoing WTCS Career Pathways grant provides us with funding support to tackle this now, including additional Dual Credit / K-12 ties.
- We are in a unique position with all of our current partnerships for a more wholistic approach and how we can better tie into and support the Forest Products industry across NTC's entire region and potentially beyond.

Overall Goals for NTC's Wood Science program refresh:

- 1. Get students hands-on and in our lab earlier.**
 - Mitigate student drop-out due to waiting until semester 2 before lab focus kicks-in.
- 2. Refocus on target audience and maximize the recruiting value of different programs.**
 - Tailor our Certificates to students focused on a Production Operator role -vs- our A.D. for students focused on a management trainee career path.
- 3. Evolve classes to be more relevant to new student and industry needs.**
 - Flexible scheduling options, incorporate new technologies etc.

PROPOSED PROGRAM MODIFICATIONS

Wood Science

Advisory Committee Meeting - Fall 2024



Description of Proposed Changes by Class/Subject Area – 34 credits:

1. Forest Products Orientation:

PREVIOUSLY:

- 1-credit 10-465-100 'Forest Products Industry Orientation' class in Semester 1.

FUTURE:

- 1-credit 'Forest Products Orientation' class in Semester 1.

WHY CHANGE THIS?

- a) Refreshing this class to bring both lecture and lab hours to students.
- b) Maintaining the safety basics and forklift topics, and most of the overview material but also adding Mills.
- c) This will be developed as one of our new Dual Credit class offerings.

2. Wood Science:

PREVIOUSLY:

- 4-credit 10-465-100 'Wood Science and Technology' class in Semester 1

FUTURE:

- 1-credit 'Wood Species Identification' class in Semester 1
- 3-credit 'Wood Science: Organic & Mechanical Properties' in Semester 2

WHY CHANGE THIS?

- a) Wood science is a heavy lecture-based class and we wanted to make room in Semester 1 for more hands-on classes (e.g. Rough Mill).
- b) Our Spring semester is more appealing for an online/hybrid class. (e.g. to help mitigate winter travel for students).
- c) We wanted to create an additional option for Dual Credit (*Wood Species ID* will be a great DC option!)

3. CNC Router:

PREVIOUSLY:

- 4-credit 10-465-163 'CNC Router Technology' class taken in Semester 3

FUTURE:

- 2-credit 'CNC Router 1' class in Semester 1
- 2-credit 'CNC Router 2' class in Semester 2

PROPOSED PROGRAM MODIFICATIONS

Wood Science

Advisory Committee Meeting - Fall 2024



WHY CHANGE THIS?

- a) We highlight an exciting class and technology earlier in the program.
- b) Embedding this technology into multiple semesters allows students to have longer to absorb its application and context overall in the industry.
- c) This will fully incorporate this machine center into our one year **'Wood Technology'** Technical Diploma, resulting in a more well-rounded TD program.

4. Secondary Manufacturing:

PREVIOUSLY:

- 5-credit 10-465-164 'Secondary Manufacturing 1' in Semester 2
- 4-credit 10-465-165 'Secondary Manufacturing 2' in Semester 2

FUTURE:

- 3-credit 'Rough Mill' class in Semester 1
- 3-credit 'Finish Mill' class in Semester 2
- 2-credit 'Mill Tooling and Grinding' class in Semester 2

WHY CHANGE THIS?

- a) We will introduce industrial shop tools in Semester 1, gaining hands-on student experience earlier.
- b) Reducing the credit load by moving some topics (sanding/finishing, template router etc.) to other classes makes it better balanced for learning and teaching.
- c) Clearer course titles and structure around these topics help us to evolve our current **'Basic Wood Manufacturing'** Certificate into a newly refreshed **'Wood Industry: Secondary Manufacturing Certificate'**.

5. Adhesives:

PREVIOUSLY:

- 2-credit 10-465-109 'Wood Adhesives Application' in Semester 2.

FUTURE:

- 2-credit 'Adhesives and Finishing' class in Semester 2.

Evolving the 2-credits to include Finishing as well, and will include the wide belt sander/grit sequencing, spray booth, and an overview of types of wood finishes and application methods.

WHY CHANGE THIS?

- a) Secondary Manufacturing included wide belt sanding before, but with the addition of our HSK moulder we needed to create the space to allow more time to cover that piece of equipment.
- b) We want to be more wholistic for exposing students to finishing.
- c) This is an opportunity to better utilize our spray booth in our shop.

6. *Technical Drafting/CAD and Interpreting Engineering Drawings:*

PREVIOUSLY:

- 2-credit 10-606-105 'Technical Drafting/CAD' class in Semester 2.
- 1-credit 10-623-200 'Interpreting Engineering Drawings' class in Semester 2.
- 2-credit 10-614-188 'Sketchup for Furniture Design' class for Furniture certificate.

FUTURE:

- 2-credit 'Digital Manufacturing and Design' class in Semester 2.

We will create a 2-credit class taught during the second semester. This class will still cover AutoCAD and industrial drafting and design but applied specifically to the Wood industry, exposing students to the laser engraver, template router, and CNC programming elements.

WHY CHANGE THIS?

- Secondary Manufacturing included AutoCAD when covering the template router but struggled to have enough time to cover that competency with the addition of the HSK moulder.
- We felt it would be an improvement to create a class that brings together and refines lessons from the different types of CAD software used in the industry (Turbo CAD, AutoCAD, Sketch-Up and Alpha CAM), but that focuses it very specifically on how these are used in the Wood industry.
- Reducing a credit here also provided us some flexibility to bring our new sawmill related classes into the Associate Degree and build better synergy there.

7. *Lean Manufacturing Fundamentals:*

PREVIOUSLY:

- 2-credit 10-623-147 'Lean Manufacturing Fundamentals' in Semester 2.

FUTURE:

- 2-credit 'Advanced Wood Manufacturing' class in Semester 3.

This will still incorporate some lean concepts but will also include other important advanced topics such as understanding cost structure, yield metrics, statistical process control, incorporating automation and Artificial Intelligence, ROI and other upcoming topics for the industry.

What are your ideas for topics?

WHY CHANGE THIS?

- We will incorporate Lean concepts into all of our classes and will still have a unit of 'Intro to Lean' in the Forest Products Orientation Class.
- We want to bring advanced topics to our students as part of the AD program as part of our college focus on Industry 4.0.

PROPOSED PROGRAM MODIFICATIONS

Wood Science

Advisory Committee Meeting - Fall 2024



- c) This also creates a class for working professionals who want to pursue a more advanced leadership level skills and knowledge, and we want to capture those sorts of skill sin a new certificate option (**'Wood Industry: Advanced Manufacturing & Leadership Certificate'**.)

8. College Physics:

PREVIOUSLY:

- 3-credit 10-806-143 'College Physics 1' class in Semester 3.

FUTURE:

- 3-credit 'Wood Science: Organic and Mechanical Properties' class in Semester 2.

WHY CHANGE THIS?

- a) Replacing this class with Wood specific focus will bring more specialized knowledge to our students, and in a way they can immediately apply.
- b) The credits from Physics allow us to bring the 'Advanced Furniture Craftsmanship' class into the AD program.

9. Sawmill Classes:

PREVIOUSLY:

- No advanced, commercial scale sawmill classes in AD program.

FUTURE:

- 1-credit 'Sawmill Safety & Maintenance' class in Semester 3.
- 1-credit 'Mill Operations Overview' class in Semester 3.

WHY CHANGE THIS?

- a) Adding these classes to our full program fully embeds our '**Wood Industry: Mill Technology Certificate**' into our '**Wood Science**' Associate Degree.
- b) These classes provide great standard knowledge four our students as part of the full program, no matter where they may end up in industry.

10. Capstone, Global Markets, and Advanced Furniture:

PREVIOUSLY:

- 4-credit 10-465-104 'Design Innovation in Wood Products' class in Semester 4.
- 2-credit 10-465-117 'Wood Industry Global Markets' class in Semester 3.
- No Advanced Furniture class in AD program.

PROPOSED PROGRAM MODIFICATIONS

Wood Science

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FUTURE:

- 4-credit 10-465-104 'Design Innovation in Wood Products' class remains in Semester 4 – add 2 credits of 'C' hours for independent study time for student capstone project (remove 2 credits of lab).
- 2-credit 'Wood Industry: Global Markets' class moved to Semester 4 – remove lab hours and make full lecture class.
- 3-credit 'Advanced Furniture Craftsmanship' class added to AD program – add 1 credit of 'C' hours for independent study time for student project (remove 1 credit of lab).

WHY CHANGE THIS?

- a) Adding 'Advanced Furniture' to our full program fully embeds our '**Wood Industry: Furniture Design and Craftsmanship Certificate**' into our '**Wood Science**' Associate Degree.
- b) Adding 'C' hours to our two advanced project-based classes is a more accurate reflection of our intent with these classes.
- c) Updated the lab hours to lecture hours for the 'Global Markets' class frees up time for the students to use this class for the final capstone project and tie in the global market material.

Maintained Classes – 14 credits:

- 1-credit 10-465-179 'Intro to Hardwood Grading' – Semester 1
- 2-credit 10-465-180 'Hardwood Lumber Grading and Merchandising' – Semester 1
- 2-credit 10-465-178 'Lumber Manufacturing: Sawing, Edging & Trimming' – Semester 1
- 2-credit 10-465-119 'Fundamentals of Furniture Manufacturing' – Semester 1
- 1-credit 10-465-177 'Wood Veneer, Panels and Composites' – Semester 3 (moved from Semester 1)
- 1-credit 10-465-181 'Intro to Kiln Drying' – Semester 3
- 3-credit 10-465-182 'Drying Science of Wood' – Semester 3
- 2-credit 10-465-102 'Sustainable Biomaterials & Energy' - Semester 4.

WHY NO CHANGES TO THESE?

These classes were felt to offer the right subject material in the right ways, especially those we have recently modified. We did decide to move 'Wood Veneer, Panels, and Composites' from Semester 1 to Semester 3 as we feel it fits better as a more advanced topic for AD students and allows more flexible scheduling options.

General Education Classes – 15 credits:

- 3-credit 10-804-107 'College Mathematics' – Semester 2 (moved from Semester 1)
- 3-credit 10-801-195 'Written Communication'
or 10-801-136 'English Composition' – Semester 3 (no change)
- 3-credit 10-801-196 'Oral/Interpersonal Communication' – Semester 3 (moved from Semester 4)

PROPOSED PROGRAM MODIFICATIONS

Wood Science



Advisory Committee Meeting - Fall 2024

- 3-credit 10-809-196 'Intro to Sociology'
or 10-809-143 'Microeconomics' – Semester 4 (Microeconomic is a new option)
- 3-credit 10-809-198 'Intro to Psychology'
or 10-809-199 'Psychology of Human Relations' – Semester 4 (no change)
- 3-credit 10-806-143 'College Physics 1' - Removed

Proposed Program Breakdown:

See Matrix for full breakdown.

Certificates:

All titled as 'Wood Industry' for clear 'branding'

- **Wood Industry: CNC Router** – 6 credits, 171 hours

Refreshed certificate, now fully embeds into T.D. and A.D. programs. Designed to be a possible High School Academy program in the future.

- **Wood Industry: Furniture Design & Craftsmanship** – 8 credits, 279 hours

Refreshed certificate, now fully embeds into T.D. and A.D. programs. Designed to be a possible High School Academy program in the future.

- **Wood Industry: Mill Technology** – 6 credits, 189 hours

NEW certificate, developed as part of our WEDC grant partnership with UWSP. This will now fully embed into our A.D. program. Designed to also be offered as a 5-week CE offering and replaces our previous 'Hardwood Sawmilling' certificate.

- **Wood Industry: Advanced Manufacturing & Leadership** – 7 credits, 171 hours

NEW certificate, developed to provide an option for those in industry looking to develop more advanced knowledge within the wood industry. This will fully embed into our A.D. program. Could potentially also be a CE offering.

- **Wood Industry: Secondary Manufacturing** – 15 credits, 387 hours

Refreshed certificate replacing our previous 'Basic Wood Manufacturing' certificate. This will fully embed into both the T.D. and A.D. programs.

ATTACHMENT 1 – SUMMARY OF PROPOSED CHANGES

Wood Science - Program Modifications Summary – Fall 2024		
'Old' Classes (credits)	New Classes (credits)	Updated Classes (credits)
Forest Products Industry Orientation (1)	Forest Products Orientation (1)	
Wood Science (4)	Wood Species ID (1) Wood Science: Org. and Mech. Properties (3)	
CNC Router Technology (4)	CNC Router 1 (2) CNC Router 2 (2)	
Secondary Manufacturing 1 (5) Secondary Manufacturing 2 (4)	Rough Mill (3) Finish Mill (3) Mill Tooling and Grinding (2)	
Adhesives (2)	Adhesives and Finishing (2)	
Technical Drafting/CAD (2) Interpreting Engineering Drawings (1)	Digital Manufacturing and Design (2)	
Lean Manufacturing Fundamentals (2)	Advanced Wood Manufacturing (2)	
College Physics (3)		Advanced Furniture Craftsmanship (3) Adding 1 'C' credit (Independent Study)
NONE	Sawmill Safety and Maintenance (1) (NEW - from Mill Technology Certificate)	
NONE	Mill Operations Overview (1) (NEW - from Mill Technology Certificate)	
Design Innovation in Wood Products (4)		Design Innovation in Wood Products (4) Adding 2 'C' credits (Independent Study)
Wood Industry Global Markets (2)		Wood Industry: Global Markets (2) Removing Lab Hours; All Lecture
Total Credits: 34	Total Credits: 34	
Maintained Classes (14)	10-465-179 'Intro to Hardwood Grading' (1) 10-465-180 'Hardwood Lumber Grading and Merchandising' (2) 10-465-178 'Lumber Manufacturing: Sawing, Edging & Trimming' (2) 10-465-119 'Fundamentals of Furniture Manufacturing' (2) 10-465-177 'Wood Veneer, Panels and Composites' (1) 10-465-181 'Intro to Kiln Drying' (1) 10-465-182 'Drying Science of Wood' (3) 10-465-102 'Sustainable Biomaterials & Energy' (2)	
Maintained General Education / Other Classes (16)	10-890-165 'College 101' (1) 10-804-107 'College Mathematics' (3) 10-801-195 'Written Communication' or 10-801-136 'English Composition' (3) 10-801-196 'Oral/Interpersonal Communication' (3) 10-809-196 'Intro to Sociology' or 10-809-143 'Microeconomics' (3) 10-809-198 'Intro to Psychology' or 10-809-199 'Psychology of Human Relations' (3)	
Total Program Credits: 64	Total Program Credits: 64	

ATTACHMENT 2 - WOOD SCIENCE PROGRAM MATRIX



	WOOD SCIENCE ASSOCIATE DEGREE							TECHNICAL DIPLOMA	WOOD INDUSTRY: CERTIFICATES					
	Classes	Course No.	Credits	A Hours	B Hours	C Hours	Total Hours	WOOD TECHNOLOGY	PRIMARY MANUFACTURING	SECONDARY MANUFACTURING	ADVANCED MANUFACTURING & LEADERSHIP	MILL TECHNOLOGY	FURNITURE DESIGN & CRAFTSMANSHIP	CNC ROUTER
Semester 01	College 101	10-890-165	1	18	0	0	18	X						
	Intro to Hardwood Grading	10-465-179	1	9	18	0	27	X	X			X		
	Hardwood Lumber Grading and Merchandising	10-465-180	2	18	36	0	54	X	X					
	Lumber Manufacturing: Sawing, Edging & Trimming	10-465-178	2	0	72	0	72	X	X			X		
	Fundamentals of Furniture Manufacturing *	10-465-119	2	0	72	0	72	X					X	
	Forest Products Orientation**	10-465-XXX	1	9	18	0	27	X	X	X				
	Wood Species Identification **	10-465-XXX	1	9	18	0	27	X	X	X			X	
	Rough Mill	10-465-XXX	3	18	72	0	90	X		X				
	CNC Router 1	10-465-XXX	2	18	36	0	54	X						X
		Credits:	15					15						
		Hours:	441	Total Student Hours p/week:				24.5						
		Wood Credits:	14					14						
		Wood Hours:	423	81	342	0		423						
			Wood Student Hours p/week:				23.5							
			Wood Faculty Hours p/week:				23.5							
Semester 02	College Mathematics	10-804-107	3	54	0	0	54	X						
	Wood Science: Organic & Mechanical Properties	10-465-XXX	3	36	18	0	54	X	X	X				
	Finish Mill	10-465-XXX	3	18	72	0	90	X		X				
	Mill Tooling and Grinding	10-465-XXX	2	18	36	0	54	X		X				
	Adhesives and Finishing	10-465-XXX	2	27	18	0	45	X		X				
	Digital Manufacturing and Design	10-465-XXX	2	18	36	0	54	X					X	X
	CNC Router 2	10-465-XXX	2	9	54	0	63	X						X
		Credits:	17					17						
		Hours:	414	Total Student Hours p/week:				23						
		Wood Credits:	14					14						
		Wood Hours:	360	126	234	0		360						
				Wood Student Hours p/week:				20						
				Wood Faculty Hours p/week:				20						
Semester 03	Oral / Interpersonal Communication	10-801-196	3	54	0	0	54							
	Written Communication or English Composition 1	10-801-195 or 10-801-136	3	54	0	0	54							
	Wood Veneer, Panels, and Composites	10-465-177	1	18	0	0	18		X					
	Intro to Kiln Drying	10-465-181	1	9	18	0	27		X			X		
	Drying Science of Wood	10-465-182	3	36	36	0	72		X					
	Advanced Wood Manufacturing	10-465-XXX	2	18	36	0	54				X			
	Sawmill Safety & Maintenance	10-465-XXX	1	0	36	0	36		X			X		
	Mill Operations Overview	10-465-XXX	1	9	18	0	27		X		X	X		
		Credits:	15					0						
		Hours:	342	Total Student Hours p/week:				19						
		Wood Credits:	9					0						
		Wood Hours:	234	90	144	0		0						
				Wood Student Hours p/week:				13						
			Wood Faculty Hours p/week:				13							
Semester 04	Intro to Sociology or Microeconomics	10-809-196 or 10-809-143	3	54	0	0	54							
	Intro to Psychology or Psychology of Human Relations	10-809-198 or 10-809-199	3	54	0	0	54							
	Sustainable Biomaterials & Energy	10-465-102	2	18	36	0	54				X			
	Design Innovation in Wood Products	10-465-104	4	18	36	108	162							
	Wood Industry Global Markets	10-465-117	2	36	0	0	36				X			
	Advanced Furniture Craftsmanship	10-465-162	3	0	72	54	126						X	
		Credits:	17					0						
		Hours:	486	Total Student Hours p/week:				27						
		Wood Credits:	11					0						
		Wood Hours:	378	72	144	162		0						
				Wood Student Hours p/week:				21						
				Wood Faculty Hours p/week:				13						
TOTALS			WOOD SCIENCE (AD)					WOOD TECHNOLOGY (TD)	PRIMARY MANUFACTURING CERTIFICATE	SECONDARY MANUFACTURING CERTIFICATE	ADVANCED MANUFACTURING & LEADERSHIP CERTIFICATE	MILL TECHNOLOGY CERTIFICATE	FURNITURE DESIGN & CRAFTSMANSHIP CERTIFICATE	CNC ROUTER CERTIFICATE
		Credits:	64					32	17	15	7	6	8	6
		Hours:	1683					855	441	387	171	189	279	171
		Wood Credits:	48					28	-----	-----	-----	-----	-----	-----
		Wood Hours:	1395					783	-----	-----	-----	-----	-----	-----
													ACADEMY OPTION	ACADEMY OPTION
KEY:		= General Education or Other / Support Course												
		= Wood Course - No change (except term)												
		= Wood Course - New or Updated												
													★ = Current Dual Credit Class	
													★★ = Future Dual Credit Class	
REV: 4.0														

Advisory Committee Meeting Minutes

Automotive Technology

30th October 2024 | 3:00PM to 4:30PM | STEM Center (F107) & Zoom



Meeting Attendees

Industry Members:

- Stephanie Stanke – Wooster's Garage
- Amy Yessa – WATEA
- Kent Olson – Olson Tire & Auto Service / Olson Auto Body & Paint
- Janessa Brickner – Brickners of Wausau
- Mark Poppe – Wausau School District
- Chad Pagenkopf – D.C. Everest High School
- Megan Clemens – Schierl Tire & Auto

NTC Members:

- Iain Cameron – Dean
- Heidi Latendresse – Learning Manager
- Susan Clark – Administrative Assistant
- Matt Klug – Faculty
- Ross Nevienski – Faculty

Welcome

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 meeting/updates

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

Enrollment Report

Enrollment numbers for the Fall 2024 semester are:

- 19 first semester students
- 6 third semester students
- 8 students in flex sections

Program Modifications

There are no program modifications at this time. We are monitoring how the new curriculum is being received by students and taking note of changes and improvements that may be possible as we continue to deliver the new classes.

Industry Discussion

- Janessa Brickner – Business has slowed but is still strong. She reported that the Career Fair was well received by the individuals she spoke with. Brickners has hired a student that attended the fair. The positive feedback from the event was shared with instructors. Amy Yessa and Janessa were the only auto business representatives that were able to attend the Career Fair.
- Megan Clemens – Megan shared that Schierl Tire and Auto has one opening for a person in the shop but are otherwise well staffed and continuing to reinforce their business and organization.
- Kent Olson – Olson Tire and Auto Service currently has one, entry-level, job opening. It was mentioned that NTC hosts several career fairs, and sometimes business owners are confused as to which fair would be most beneficial for them to attend. More clarity on which students will be attending a specific career fair would be beneficial. Kent also stated that NTC might want to provide more guidance on how an employer can help a student enroll in a class that the employer would be paying for. There is a need for a more streamlined process for businesses to pay for an individual's tuition. The suggestion was made to consider a hybrid enrollment process for the employer to be the primary interested party. Iain would like to get some more specific information on this scenario so he can share with the College and see what possibilities there may be.

Feedback for the committee in the discussions so far made it clear that NTC can do a better job to communicate when Automotive businesses vs. Diesel businesses should be attending what career fairs as this was confusing this year, resulting in missed opportunities.

- Stephanie Stanke – Business has been strong. Wooster's Garage has recently added two new technicians. The technicians who attended the NTC Career Fair, and also the Build My Future Expo, shared positive comments on the events.
- Mark Poppe – The high school classes at Wausau East are doing well, with 86 students in first-semester through advanced classes. The eight dual-credit classes involving auto and diesel students are meeting the students' needs. Committee members mentioned that they would like NTC advisors to begin the enrollment process of Diesel students earlier to identify the required tests for the program. The Auto Collision program, in partnership with WATEA, has been ongoing and successful. The automotive classes have had some enrollment issues due to the differing schedules between East and West High Schools.

Advisory Committee Meeting Minutes

Automotive Technology

30th October 2024 | 3:00PM to 4:30PM | STEM Center (F107) & Zoom



- Chad Pagenkopf – At DC Everest, there are 18 students enrolled in the advanced Automotive Service Fundamentals and 72 students in three sections of Small Engine Repair. Enrollment totals have climbed significantly each year. These classes are prerequisites for the Power Sports class, which is in high demand. The two high school teachers invited instructors and business partners to speak to their classes.

Spring Advisory Summit

The committee was informed that the format for the spring advisory committee will change. All committee members will meet on one day, April 16th. A flyer with specific information was shared. If there are any specific matters that need to be addressed, or if the committee wishes to meet as usual in Spring, this can be arranged or electronic communication can be used instead.

Other Business

The committee was informed that advanced training is being offered by WATEA, in partnership with CTI, Advance Automotive, and the State of Wisconsin. The program was started in August 2024 and offers three training days per month, focusing on various advanced-level automotive technology skills. The training is being very well received, with national trainers facilitating these sessions on an ongoing schedule. Enrollment for the next session will first become available to all WATEA members and then opened to the public to fill the 12 available spots.

Update on WTPD Seminars

Information and fliers were provided regarding NTC's training opportunities, including the CDL Accelerated Program and Apprenticeships, which are offered through our Workforce Training and Professional Development (WTPD) team.

NTC College-Wide Updates

A PowerPoint with College-Wide Updates was shared with the Advisory Committee.

Next Meeting Details

The next meeting date will be Wednesday, April 16, 2025. This meeting will be comprised of all advisory members from all NTC advisory committees to meet together in one meeting.

Advisory Committee Meeting Minutes

Automotive Technology

30th October 2024 | 3:00PM to 4:30PM | STEM Center (F107) & Zoom



Contact Details –

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Advisory Committee Meeting Minutes

Electrical Power Distribution



November 1 2024 | 12:00 pm to 1:30 pm | Agriculture Center of Excellence;
Utility Building (6625 County Road K, Wausau, WI 54401) & Zoom

Meeting Attendees

Industry Members:

- Daniel Biggers, Alliant Energy Corp
- Kevin Kurtzweil, Central WI Electric Co-op
- Steve Willhite, Wisconsin Public Service
- Paul Nohr, Wisconsin Public Service
- Bill Ferguson, Alliant Energy Corp
- Kenneth Ceaglske, Taylor Electric
- Jennifer Short, Invenergy
- Ryan Jolma, Jolma Utilities

NTC Members:

- Dr. Greg Cisewski, Dean
- Bobbi Lee, Learning Coordinator
- Marc Cegielski, Faculty
- McKenna Dassow, Student Success Asst. & CSR

Welcome and Introductions- Chair

Dr. Greg Cisewski welcomed everyone to the meeting. There were no corrections or questions for the last meeting minutes.

Industry Discussion

Central WI Electric Co-op is not looking to hire. There was a lot of underground work over the summer. Material is getting slightly easier to obtain. Taylor Electric is also not hiring. In the future, they will be looking for apprentices. Alliant Energy will be hiring this Spring, Dan and Bill were unsure how many positions will be available. Jolma Utilities is looking for underground workers.

Alliant Energy currently is working with a lot of distributed generation such as solar and wind farms. The generation sites are fairly spread out. Recently, they had a fiber contractor dig through a connector from one solar field to the next. Industries will have to learn how to mesh safety procedures together to allow for better workplace safety. Central WI Electric is having issues with fiber enclosers getting installed right against electric poles. Jolma Utilities is seeing many solar projects in Illinois, as well as high-voltage battery backups. Northcentral Technical College is looking at installing solar panels at the farm on the roof of the barn or as a carport in the parking lot.

Wisconsin Public Service stated that basic grounding skills are very important to have such as conductor sizes, conductor color coding, and basic framing. There is a noted difficulty in finding candidates with strong work ethic, mechanical aptitude and soft skills.

Drones are increasingly used for inspection work. Dr. Greg Cisewski mentioned Northcentral Technical College using drones within the Agronomy program, as well as looking into the option of offering industry course offerings. Jolma Utilities mentioned they have three drone pilots for smaller inspection projects such as thermal for hotspots. Industry members requested updates on the available drone courses

Advisory Committee Meeting Minutes

Electrical Power Distribution



November 1 2024 | 12:00 pm to 1:30 pm | Agriculture Center of Excellence;
Utility Building (6625 County Road K, Wausau, WI 54401) & Zoom

Program and Curriculum Discussion

There are 14 students enrolled in the program. Students are getting frustrated when apprenticeship positions are being filled by journeymen. Marc Cegielski mentioned the option of bringing the 1000-hour groundman program back. This program could be compensated less than that of an apprenticeship, with no labor agreement. This would be a great trial period for both the company and the student. Industry members in attendance agreed bringing the groundman program back would be very beneficial. It was also recommended that students should not be set on where they are wanting to live when coming out of an Electrical Power Distribution Program as opportunities will be increased when open to moving.

This year's capital equipment purchases include a new backhoe to replace the existing one. The program currently utilizes trenchers, a mini excavator, and a directional drill. Industry members have also suggested adding a hydro-vac trailer. 2025-2026 capital requests include utility poles, a trencher, and a replacement for the F150 crew truck. Marc mentioned the need for good soil as the current area contains a large quantity of rocks, making it hard for manual labor as well as machine usage.

Fall Preview Day took place on October 29th with roughly 700 high school students in attendance. Marc brought a bucket truck for rides as well as the mini excavator. Club members assisted Marc with the bucket truck rides. Build My Future was held on September 25th and consisted of 2,000 high school students. Bill Ferguson asked to be notified when outreach events are happening as Alliant may also be interested. NTC's Community Open House will take place at the Wausau Campus on November 6th, 2024.

During the CDL/Diesel Advisory Committee Meeting, members shared most companies are switching to automatic transmissions rather than manual. Industry members in this advisory committee seconded that there is a decrease in need of manual training.

There are no curriculum updates for the Electrical Power Distribution Program. Marc will be updating the videos used in the program as many are out of date.

Student Club- Club Advisor

All students in the Electrical Power Distribution Program are members of the Pole Climbers Student Club. The officer team is very engaged in fundraising and leadership.

Last spring, three students participated in the annual Light Up Navajo Project trip. The President of the Navajo Nation joined the volunteers for supper, where students were invited to share speeches about what the opportunity to be there meant to them. To be selected, students were required to submit an essay explaining why they should attend. A panel then ranked the essays unanimously, and the top three students were chosen. The same selection process will apply this coming year. If you're interested in helping to rank the essays, please contact Marc Cegielski.

NTC Updates- Dean

The College-Wide Initiatives PowerPoint was shared with the committee before the meeting. There were no further questions.

Other Business

Spring 2025 Group Advisory Committee will be held April 16th 7:30am- 11:30am at NTC's Wausau Campus.

Advisory Committee Meeting Minutes

Electrical Power Distribution



November 1 2024 | 12:00 pm to 1:30 pm | Agriculture Center of Excellence;
Utility Building (6625 County Road K, Wausau, WI 54401) & Zoom

Contact Details –

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McKenna Dassow

Student Success Assistant & Customer Service Representative, School of Agricultural Sciences, Utilities & Transportation

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Date	Event	Troy Brown	Sherry Buntin	VACANT	Tom Felch	Renae Krings	Nathan Lehman	Charlie Paulson	Paul Proulx	Heather Renzelmann
2024										
MONDAY July 8	Annual Organizational Meeting	X	E		X	X	X	X	X	X
July 23	RFSC Groundbreaking Ceremony	X				X	X	X	X	X
August 13	Regular NTC Board of Trustees Meeting	X	X		E	X	X	X	E	E
September 10	WTCS State Board Meeting (NTC)	X	X		X		X		X	
September 10	WTCS State Board Dinner (Holiday Inn)				X		X		X	
September 11	WTCS State Board Meeting (NTC)				X	X			X	
September 17	Regular NTC Board of Trustees Meeting (9:00 a.m. start time)	X	X		E	X	X	X	X	X
October 15	Regular NTC Board of Trustees Meeting	E	X		E	X	X	X	X	X
November 5	Board Retreat	X	X		X	X	X	E	X	X
November 20-22	WTC DBA Fall Meeting (Fox Valley Technical College, Appleton)		X			X			X	
December 3	Regular NTC Board of Trustees Meeting									
December 14	Graduation (10:00 a.m. @ The Grand Theater)									
2025										
January 14	Regular NTC Board of Trustees Meeting									
January 15-16	WTC DBA Legislative Seminar Capitol Day (Madison)									
January 17	ACCT Governance Leadership Institute (GLI) (Madison)									
February 11	Regular NTC Board of Trustees Meeting									
March 4	Regular NTC Board of Trustees Meeting									
April 8	Regular NTC Board of Trustees Meeting (Tentative: Antigo Campus)									
April 10	WTCS Ambassador Banquet (Wisconsin Dells)									
April 11	DBA Trustees + Ambassadors Breakfast (Wisconsin									

	<i>Dells)</i>									
May 6	Regular NTC Board of Trustees Meeting									
May 17	<i>Graduation (10:00 a.m. @ Wausau West Fieldhouse)</i>									
June 3	Regular NTC Board of Trustees Meeting <i>(Public Budget Hearing at 12:15 p.m. Lunch at approx. 12:30 p.m. Regular Meeting at 1:00 p.m.)</i>									

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

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College notes

Carter Roth of Unity, Colby High School graduate, received the Ted and Valeria Lipinski Blugold Promise Scholarship from the University of Wisconsin-Eau Claire for the 2024-25 academic year.

Northcentral Technical College (NTC) announced the president's list for outstanding academic achievement for the spring term.

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 spring term were eligible for the president's list.

Named to the list from Clark County were Andrew Malchow, Briseida Escalera, Jay Patel, Jeanne Dunow, Kate Malchow, Lillian Graun,

Maricruz Ochoa Garcia, Melany Espino, Olivia Hammel, Robson Cordeiro Da Silva Junior, Sherri Malchow and Sydney Falteisek, all from Abbotsford; Amanda Engel, Angel Diaz, Christopher Hannula, Elizabeth Dyer, Jayden Gregory, Juana Marin and Justin Hill, all from Colby; Elena Kind, from Curtiss; Chase Klemetson, Courtney Block, Michaela Blume and Nicole Brice all from Dorchester; Brandon Jakobi, Heather Mendoza and Jayme Zvolena Granton; Ryan Nelson and Sara Bratcher, both from Greenwood; Iva Schuette and Kylie Arndt, both from Owen; Alyssa Rycerz and Brooke Webb, both from Thorp; Grace Leinbach, from Unity; and Daisy Stock, Emily Spaeth, Jaxsyn Johnson, Jenel Lencz and Paris Ackerman, all from Withee.

A-0

New WPS facility to transfer 50 workers to Coleman

BY ANN MEYER
CONTRIBUTING WRITER

MARINETTE COUNTY – Wisconsin Public Service plans to transfer 50 employees from its Wausaukee and Menominee service centers to a new facility in Coleman, which is expected to be completed in November, the company said.

The Wausaukee and Menominee, Mich. centers are slated to close when the Coleman center opens on MacArthur Dr. near U.S. Business 141, said WPS Spokesman Matt Cullen. “Both facilities are more than 50 years old, and no longer meet the needs of our workforce. The Coleman Service Center also will enhance staffing plans for day-to-day operations as well as urgent incidents involving electricity and natural gas,” he said.

“The transition isn’t expected to result in any changes to the company’s workforce,” Cullen said.

“Most of the employees in Coleman will be lines workers and natural gas mechanics,” he continued. “The facility won’t have an office that accepts payments from the public.”

Menominee, Mich. customers will continue to see WPS or WeEnergy trucks around town after storm damage or for service upgrades, Cullen said.

“Our focus is providing reliable electricity and natural gas to our customers in Northeast Wisconsin and Michigan before and after this transition takes place,” he said.

Cullen explained, “WPS, a unit of Milwaukee-based WEC Energy Group, serves 466,000 electric and 344,000 natural gas customers in northeast and north central Wisconsin.” Publicly traded WEC Energy Group also

includes Upper Michigan Energy Resources Corp. and serves more than 4.7 million customers in the upper Midwest.

Separately, the Wisconsin Public Service Foundation has awarded technical college scholarships to the following students in Marinette and Menominee Counties: Ethan Anderson (Stephenson, Mich.), Matthew Molkentine (Marinette) and Aidan Powell (Marinette).

“The foundation is providing a total of \$20,000 in technical college scholarships this year to 25 first-time college students selected for the program, with each awardee receiving up to \$750. Students must enroll in a Wisconsin technical college and are selected based on academic achievement, leadership activities and financial need,” Cullen explained. “The students don’t have to enroll in a program related to energy.”

In a release, Cullen stated, “This fall, our technical college scholarship program is helping students continue their education in a variety of fields, including architectural technology, business management, electrical engineering, human resources, graphic design and information technology.”

A scholarship is not a ticket to a job at WPS. About 14 current WPS employees were scholarship recipients at one time, he said. Besides Northeast Wisconsin Technical College in Marinette and Sturgeon Bay, participating technical colleges include: Fox Valley Technical College, Lakeshore Technical College, Mid-State Technical College, Nicolet Technical College and [Northcentral Technical College](#).

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Middleton-Cross Plains, Times-Tribune

The Odyssey Project Delivers Second Chances!

UW Odyssey Project Empowers Students Through Education, Breaking Generational Poverty and Providing Hope for a Brighter Future

By Ed Fink

Times Tribune

If you want an example of what works well in Wisconsin's educational landscape look no farther than the University of Wisconsin's Odyssey Project. The Rotary Club of Madison West Middleton's guest speakers on Friday were Professor Emily Auerbach, co-founder of Odyssey and Odyssey graduate Keena Atkinson.

The basic Odyssey offering is a six-credit English course, which includes exposure to, and discussion of, the works of Emily Dickinson, Martin Luther King, Walt Whitman, Shakespeare and more. While it is an English course, the course content also exposes students to philosophy, history, art, etc. by instructors from varied academic disciplines. Odyssey's website mentions "...breaking the cycle of generational poverty through access to education...." Many enrollees have gone from poverty, homelessness and even incarceration to university degrees. Students are armed with the tools necessary to their success, including meals with their classes, child care, bus fare and computers.

Thirty students, out of one hundred forty applicants, were selected for this year's six credit offering. For many of those not selected, they were given vouchers to start a class at Madison College or elsewhere, along with an academic counselor to assist them in charting an alternate educational path. Of course, unsuccessful Odyssey applicants are free to try for admission again.

In addition to the Odyssey Project's primary focus, there are five related programs, about which Auerbach provided the following information.

Odyssey Junior has grown from basic childcare to serving over 70 children, ages newborn through 18, into a robust enrichment program hosting over 9 classes three nights weekly. In tandem with their family members in Odyssey, youth participants are encouraged to express themselves and explore their passions through a humanities-focused curriculum tailored to the needs of Odyssey families. Some graduates of Odyssey Junior have gone on to attend college.

Odyssey Beyond Bars (OBB) offers UW credit courses at Oakhill, Racine,

Columbia and Taycheedah Correctional Institutions. Odyssey Beyond Bars director (Peter Moreno) also directs the Prison Education Initiative (PEI), building degree programs into additional prisons in partnership with UW Green Bay. At present, sixty students are enrolled in OBB. Since it began, OBB can count more than two hundred inmates as graduates of the program.

Sixty students are enrolled in OBB for the Fall 2024 semester. In an exchange of questions and answers, after the presentation, Auerbach referenced a Wisconsin State Journal article about Neal S., who since his release in January of 2021, has completed his associate degree from North Central Technical College. He is now working on his bachelor's degree at U.W. Green Bay. The WSJ article quotes Neal S. as saying: "It helped reaffirm academia was a space that I wanted to be in...but a place that I was capable of being successful as well...I had failed previously attempting to go to school."

Auerbach gave another example of an OBB success story. Robert T. went on, after completing OBB

and getting released from Oakhill, to complete his bachelor's and master's degrees. He has become an outspoken advocate for the program and its transformational impact.

*Odyssey Beyond Wars (OBW) began in 2023. It has seven veterans enrolled this year, following a class of nine last year. Auerbach hopes to multiply the numbers by continuing to spread the word among veterans.

*Onward Odyssey helps support Odyssey alumni on their journeys.

*Odyssey Senior endeavors to capture the oral histories of Odyssey elders.

KEENA'S STORY

"...Up from a past that's rooted in pain I rise..." And so, Keena Atkinson became just as poet Maya Angelou's words might have envisioned her.

Madisonian Keena Atkinson ascended the staircase of educational empowerment, thanks to the UW-Madison Odyssey Project, with an initial nudge from a barber, who told her about the program and encouraged her to seek it out. The barber, himself, was a graduate of the program. Keena's story is one of struggle, striving, over-

coming and achieving.

Keena Atkinson, a proud graduate of the UW-Madison Odyssey Project was born in Madison and attended Madison East and Madison LaFollette High Schools. Growing up, she experienced poverty, being kicked out of her family home, was around violence, experienced homelessness, spent time in a children's shelter, lived in a foster home and became pregnant as a high school freshman. One might easily observe this does not portend a successful future. Yet, she stands as a role model for the possible. In 2009, she entered the UW-Madison Odyssey Project. Following successful completion of Odyssey's six credit program, Keena went on to complete an associate degree at Madison College in 2012, graduating from UW-Madison in 2015 with a bachelor's degree in psychology. At this point in her life, Atkinson is the parent of two children. Since graduating from college, she has started a wellness business and has become a landlord. She owns two units, with a total of nine tenants. Atkinson is the first person in her family to go to college. In raising her own children, she

stressed "not if I go to college, but rather when I go to college." Her children participated in Odyssey Junior, all the while seeing their mother modeling the importance of education with her own studies.

Keena Atkinson said "the Odyssey Project changed everything for me. They gave me the wherewithal to go forth and make a difference. And, I know I do every day!

In President Ronald Reagan's farewell address, he asked "*are we doing a good enough job teaching our children what America is and what she represents in the long history of the world?*" To this, the Odyssey Project could answer in the affirmative.

Asked about her hopes for the future of Odyssey, Auerbach wrote: "I hope we can help more families break a cycle of generational poverty, unwrap their gifts, and rewrite the story of their lives."

The Odyssey website is found at: <https://odyssey.wisc.edu>. To contact Emily Auerbach, you may email her at emily.auerbach@wisc.edu or by call her at 608-262-3733.

LECTURES/WORKSHOPS

Gardening Class: Mitigating Wildlife Damage · Tues. 10/8, Marathon County Public Library, Stratford. Learn how to apply the concepts of randomness & diversity in tackling wildlife damage in our landscapes. Registration required. Starts at 5:30 pm. Free. 715-687-4420 or mcpl.us to register

Quilt College 2024 · Sat. 10/12, hosted by the Pine Tree Quilters Guild at Northcentral Technical College, Wausau. 4 classes offered. You choose 2 to attend. Starts at 9 am. \$90. ntc.edu/calendar/conferences-seminars-and-workshops

History Speaks: Reconstruction: America's Unfinished Revolution · Sat. 10/12, hosted by the Marathon County Historical Society online or at the Woodson History Center, 410 McIndoe St, Wausau. Dr. Brett Barker, Professor of History at UW-Stevens Point at Wausau, will discuss post-Civil War Reconstruction. Starts at 2 pm. Free. marathoncountyhistory.org or on Facebook Live

Wittenberg Enterprise and Birnamwood News

WHAT'S HAPPENING

FRIDAY, OCT. 4

BONDUEL: Farmtoberfest, 11 a.m. to 4 p.m., Porter's Patch, W4314 State Highway 156. Games for the kids, wagon rides, petting zoo, pumpkin painting, pumpkin bowling, pumpkin patch, mums, gourds, squash, NFL Draft corn maze. \$11.37 plus tax for admission. Weather permitting.

CAROLINE: Lions Club Colorama, W12721 Buss Road. 36th annual fall trail ride. Music by Still Reckless 8:30 p.m. to 12:30 a.m.

SHAWANO: Optimist Club: Punt, Pass, Kick Tri-Star Football Skills Competition, 5:15-6:15 p.m., Shawano Community High School practice field, 220 County Road B. Registration deadline 6 p.m., awards and door prizes 6:15 p.m. All boys and girls welcome ages 8-13.

SURING: Recovery Talking Circle, 6-8 p.m. South Branch Community Center, W1281 County Road M.

SATURDAY, OCT. 5

CAROLINE: Lions Club Colorama, W12721 Buss Road. 36th annual fall trail ride. Breakfast served 7-10 a.m., Legion Auxiliary Craft Sale 9 a.m. to 3 p.m., trail ride starting 10 a.m. through noon, lunch on trail, horse-drawn wagon rides, vendors, lunch stands, fur traders rendezvous, bean bag toss tournament 1:30 p.m., dance with Whiskey and Lace 8:30 p.m. to 12:30 a.m.

SHAWANO: FRESH Project Farmers Market, 8 a.m. to noon, Franklin Park, 235 S. Washington St.

SHAWANO: Shawano Area Quilters Quilt Show, 9 a.m. to 3 p.m., First Presbyterian Church, 100 Presbyterian St.

NAVARINO: Fall Family Fun Day, 9 a.m. to 2 p.m., Navarino Nature Center, W5646 Lindsten Road.

SHAWANO: Fall Extravaganza Vendor and Craft Fair, 9 a.m. to 2 p.m., Wolf River

Lutheran High School, W7467 River Bend Road.

SHAWANO: Downtown Octoberfest, 10 a.m. to 3 p.m., 100 and 200 blocks of Main Street. Live music, food and beverage vendors, craft vendors, children's activities, kids' games and scarecrow contest.

SHAWANO: Kelly Nelson Book Signing, 10 a.m. to 3 p.m., Old Glory Candy, 126 S. Main St.

BIRNAMWOOD: Schairer's Autumn Acres, 10 a.m. to 6 p.m., 194 Western Ave. Corn mazes, sunflower fields, hay rides, wine tastings, apple products and more. Brandt's Horse Drawn Wagon Rides.

BONDUEL: Farmtoberfest, 11 a.m. to 4 p.m., Porter's Patch, W4314 State Highway 156. Games for the kids, wagon rides, petting zoo, pumpkin painting, pumpkin bowling, pumpkin patch, mums, gourds, squash, NFL Draft corn maze. \$11.37 plus tax for admission. Weather permitting.

SUNDAY, OCT. 6

SHAWANO: Zurko Promotions Flea Market and Fall Harvest Festival, 7 a.m. to 4 p.m., Fairgrounds, 990 E. Green Bay St. \$2 admission. Car show, live music.

CAROLINE: Lions Colorama, W12721 Buss Road. 36th annual fall trail ride. Pancake breakfast 7-10:30 a.m., trail ride starting at 9:30 a.m. with lunch on trail, parade 1 p.m., auction following parade.

BONDUEL: Farmers Market, 8 a.m. to noon, Mill and Pond streets. Local produce, artisans, handmade crafts from the Bonduel area.

GILLET: Soup Takeout, 10 a.m. to noon, Tabor United Methodist Church, 120 W. Main St. Chili, potato and chicken noodle soups available, \$10 per quart, Call Sue with advance orders 920-855-2543.

SHAWANO, GRESHAM: Shawano-Menominee Miles

of Art, 10 a.m. to 4 p.m. One-day studio tour at The Novitiate, W9711 Butternut Road, Gresham; Aschenbrener Bronze Studio, W10181 Cherry Road, Gresham; and Off the Wall Art Studio and Gallery, 122 S. Main St., Shawano. Details at Shawano Miles of Art Tour page on Facebook.

BIRNAMWOOD: Schairer's Autumn Acres, 10 a.m. to 6 p.m., 194 Western Ave. Corn mazes, sunflower fields, hay rides, wine tastings, apple products and more. Brandt's Horse Drawn Wagon Rides. Live music with Resch Family Gospel noon to 3 p.m.

BONDUEL: Farmtoberfest, 11 a.m. to 4 p.m., Porter's Patch, W4314 State Highway 156. Games for the kids, wagon rides, petting zoo, pumpkin painting, pumpkin bowling, pumpkin patch, mums, gourds, squash, NFL Draft Corn Maze. \$11.37 plus tax for admission. Weather permitting.

WITTENBERG: Gene Watson in Concert, 1 p.m., Wittenberg-Birnamwood High School, 400 W. Grand Ave. \$50-\$60. Tickets at rubbersoulproductions.com or 715-584-4203.

MONDAY, OCT. 7

SHAWANO: Recovery talking circle, 6-8 p.m., First Presbyterian Church, Room 4, 100 W. Presbyterian St. Information: dallasgast8@gmail.com.

TUESDAY, OCT. 8

WITTENBERG: Food Safety Certification, 8 a.m., North-Central Technical College, 402 N. Genesee St. Register at 715-253-3500 or www.ntc.edu. Weekly class costs \$109, can also just take recertification on Oct. 22.

KESHENA: Recovery talking circle, 6-8 p.m. Omaeqnomenak Wetohkatikamek Center, 2700 Mianaceqtawak Road. Information: Mindy Thunder at 715-799-3835 or mthunder@mitw.org.

GRESHAM: Gresham Scholarship Fund annual meeting, 6 p.m., Gresham Village Hall, community room, 801 Main St. Election of board of directors and officers for 2025. For information, contact Bob Klopke 715-787-3386 or rklopke@charter.net.

WEDNESDAY, OCT. 9

SHAWANO: SMU Customer Appreciation Day, 3-6 p.m., Shawano Municipal Utilities, 122 N. Sawyer St. Giveaways, door prizes, bucket rides, kids activity, linemen demonstrations, Diggers Hotline informational booth, El Tequila food truck, Sun Drop slushies and popcorn.

NEOPIT: Recovery talking circle, 6-8 p.m. The Circle House, W6715 Shawpoka-sic St. Information: Mindy Thunder at 715-799-3835 or mthunder@mitw.org.

POUND: Line Dancing with the North Country Kickers, 6:30-9 p.m., Equity Hall, W7403 State Highway 64. Lessons 7 p.m. Admission \$5. For information, call 920-606-4370 or 920-829-6316.

THURSDAY, OCT. 10

OCONTO FALLS: American Red Cross blood drive, 11:30 a.m. to 4:30 p.m., United Methodist Church, 165 N. Farm Road. Appointments at RedCrossBlood.org or 800-733-2767.

OCONTO: American Red Cross blood drive, noon to 5 p.m., Bond Community Center, 1201 Park Ave. Appointments at RedCrossBlood.org or 800-733-2767.

KESHENA: Tribal Elder Food Box Distribution, 1 p.m., N737 Headstart Road. All elderly age 55 and enrolled in a federally organized tribe are eligible.

GILLET: Community Market, 5-7 p.m., Gillett Public Library, 200-204 E. Main St.

OCONTO: Masonic Pine Lodge 188, 6:30 p.m. Special meeting to confer MM degree. For information, visit

wimasons.org.

BOWLER: Native American Talking Circle, 7-9 p.m., Mohican Family Center, N8605 Oak St. Information: Yvonne Burr, 715-326-0891.

FRIDAY, OCT. 11

SHAWANO: Witches Night Out, 10 a.m. to 7 p.m., downtown. Sales, food trucks. Music by Spark Spark Bang 7 p.m. at the Naborhood, 214 S. Main St.

BONDUEL: Farmtoberfest, 11 a.m. to 4 p.m., Porter's Patch, W4314 State Highway 156. Games for the kids, wagon rides, petting zoo, pumpkin painting, pumpkin bowling, pumpkin patch, mums, gourds, squash, NFL Draft corn maze. \$11.37 plus tax for admission. Weather permitting.

SURING: Recovery Talking Circle, 6-8 p.m. South Branch Community Center, W1281 County Road M.

SHAWANO: "The Cemetery Club," play by Ivan Menchell, 7 p.m., Mielke Arts Center, 5649 Airport Road. Presented by Box in the Wood Theatre Guild. Tickets \$10-\$15 at shawanoarts.org.

SATURDAY, OCT. 12

SHAWANO: FRESH Project Farmers Market, 8 a.m. to noon, Franklin Park, 235 S. Washington St.

KESHENA: Lumberjack Breakfast and Heritage Day, 8 a.m., Menominee Culture and Heritage Museum, W3428 County Road VV West. Adults \$8, 55-plus and children under 10 \$6, 2 and under free. Pie raffle 11 a.m., basket raffles, art vendors throughout the day. Cultural activities and presentations. Proceeds to 2025 Sturgeon Feast and Celebration Powwow. Music by Jacob Grignon and Skip Jones, more to be announced.

OCONTO: Booyah, 10 a.m. till gone, Masonic Lodge, 513 Superior Ave. Locally famous always sells out, cast-iron kettle over wood fire. Dispensed in lodge-furnished quart

container, \$10 per container.

BIRNAMWOOD: Schairer's Autumn Acres, 10 a.m. to 6 p.m., 194 Western Ave. Corn mazes, sunflower fields, hay rides, wine tastings, apple products and more. Odyssey Farms Percherons, horse-drawn wagon rides.

SHAWANO: Fall homecoming parade, 10 a.m. Parade route: Start at Elizabeth and Main, proceed north on Main to Green Bay Street, turn east (right) one block to Sawyer Street, turn south (left) on Sawyer Street and end at City Hall.

BONDUEL: Farmtoberfest, 11 a.m. to 4 p.m., Porter's Patch, W4314 State Highway 156. Games for the kids, wagon rides, petting zoo, pumpkin painting, pumpkin bowling, pumpkin patch, mums, gourds, squash, NFL Draft corn maze. \$11.37 plus tax for admission. Weather permitting.

SHAWANO: Mooseyard Scavenger Hunt and Hayride, 3-9 p.m., park at Shawano County Park, across from The Coachlight, W5814 Lake Drive. Sign up at Coachlight 715-524-3063. Must be 21 or older. Haywagons will be traveling to Coachlight, Golf side, Golf Course, Big Time, Classics, Higherwire, Brothers Pub and The Lighthouse. Starts and ends at Coachlight.

SHAWANO: Adults Sober Carnival Dance, 6-11 p.m., Richmond Town Hall, N1570 County Road MM. Doors open 6 p.m., speaker 7 p.m., dance 8-11 p.m. \$15 per person, \$20 per couple. Presented by Shawano Recovery. Games, food and drinks.

SHAWANO: "The Cemetery Club," play by Ivan Menchell, 7 p.m., Mielke Arts Center, 5649 Airport Road. Presented by Box in the Wood Theatre Guild. Tickets \$10-\$15 at shawanoarts.org.

BONDUEL: Movie Night in the Park, 7 p.m., Village Park, 214 E. Park St. Rain or shine. Family-friendly event with free popcorn, water and juice available.

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Eighth grade takes 'Heavy Metals' tour

Eighth graders from across central Wisconsin participated in the 2024 Heavy Metal Tour. No, this isn't a tour where eighth graders perform heavy metal rock shows! Instead, it's an opportunity for students to explore what central Wisconsin's manufacturing sector has to offer. Local manufacturers, in partnership with [Northcentral Technical College \(NTC\)](#) and Mid-State Technical College, opened their doors to inspire interest in high-quality jobs within central Wisconsin communities. Spencer Middle School students had the chance to visit three local facilities, tour and witness their processes firsthand, ask questions and learn what it takes to pursue careers in these fields.

This experience gave students an immediate and personal look into the world of manufacturing and engineering. It also introduced them to educational opportunities provided by the two technical schools, highlighting pathways into the manufacturing industry.

Special thanks to all the local manufacturing facilities that welcomed our students and sponsored transportation for these tours. This was no small endeavor, with many hours of collaboration contributing to the tour's success. It was a great day of learning outside the classroom and discovering what central Wisconsin has to offer!

~Christa L. Hoheisel, Spencer Middle School teacher



DUAL CREDIT ENROLLMENT AT SPENCER HIGH SCHOOL

Spencer High School is excited to announce a continual increase in dual credit enrollment, providing students with the opportunity to take college courses while still in high school and receive both college and high school credit. This initiative not only enriches the educational experience but also offers substantial savings for families by allowing students to earn college credits at no cost.

We are thrilled to continue expanding our dual credit opportunities. In the 2024-25 school year we are offering over 20 dual credit courses. Spencer High School is grateful for our partnership with [Northcentral Technical College](#) and appreciate the time their amazing career coaches and director of K-12 relations have invested in our students. Their support has enhanced our students' educational pathways.

If your Spencer student has not yet registered for dual credit courses, we encourage them to connect with the high school counselor for assistance. Take advantage of this incredible opportunity to prepare for college while still enjoying the high school experience!

By Mrs. Heidi Brostowitz, high school counselor



COLLEGE

North Central Technical District Awarded With Certificate Of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) has awarded the Certificate of Achievement for Excellence in Financial Reporting to Northcentral Technical College District for its annual comprehensive financial report for the fiscal year ended June 30, 2023.

The report has been judged by an impartial panel to meet the high standards of the program, which

includes demonstrating a constructive "spirit of full disclosure" to clearly communicate its financial story and motivate potential users and user groups to read the report.

The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.



More AHS students planning early jumpstart to college

DANNY SPATCHEK

dspatchek@antigojournal.com

ANTIGO — Monday night, the Antigo School Board's Curriculum and Instruction Committee approved approximately \$40,000 to fund courses Antigo High School upperclassmen will take this year at Northcentral Technical College as part of an early college credit program.

The program, Start College Now, funds courses Antigo High students enroll in at NTC's Antigo campus for college credit. It will be taken advantage of by around 30 juniors and seniors, a substantial jump from past years, according to Amy Stutzriem, the district's director of curriculum and instruction.

"Other years, we've only had like 12, so this is double what we normally have, which is a really great jump for us — a fiscal responsibility on our part, however, more students getting what they need, so that's really exciting," Stutzriem said.

She credited the boost in the program's numbers to high school guidance counselors.

"In the past we hadn't reached all of our students — maybe the ones that weren't vocal or advocating for themselves might not have even known this was an opportunity," Stutzriem said. "We're trying to reach out to every and any student to make sure they are aware of this option once they get into 11th and 12th

grades. They just really put out a lot of information to families and to our students, and it generated a lot of great excitement around that, so I wanted to make sure that that was brought to light."

Students travel to NTC during the school day to take the classes, she said.

"They do the

Welding Academy," she explained as an example. "So they leave with all of these great welding skills that then can get them a job when they get out of high school. Or they can continue on with the tech or go somewhere else. But it starts their college experience."

More CREDITS | A2



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Antigo Daily Journal

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from A1

According to document provided in the agenda for Monday's meeting, in addition to the Welding Academy, students in the current program have also signed up for CDL truck driving, CNA, statistics, microeconomics, accounting, EMR/EMT, developmental

psychology, aircraft systems, payroll, business law, phlebotomy, welding academy, intro to diversity studies, psychology of human relations, math with business applications, computer fundamentals, culture of health care, health safety and nutrition, and print reading.

Board member Kristen Mattmiller suggested the offering is not

a well-known one.

"I know community members are very surprised when I talk about this option for students," Mattmiller said.

The funding will be dispersed if the entire school board approves the measure when it convenes Monday, Oct. 21, at 6:15 p.m. in the high school's media tech room.

Antigo Chess Club co-hosts all-day tournament

ANTIGO CHESS CLUB

ANTIGO — The Northcentral Technical College Antigo Campus was transformed into a battleground of strategy and compassion yesterday, as the Antigo Chess Club and the Wisconsin Scholastic Chess Federation hosted an all-day chess tournament.

This event not only showcased the incredible talents of young chess players from Antigo, Merrill, Edgar, and Plymouth schools, but also served as a heartfelt fundraiser for William's House of Hope, a local homeless

shelter dedicated to providing safe and supportive emergency housing.

The tournament saw fierce competition, culminating in Antigo taking home the first-place team award. Individually, Tate Gabriel from Antigo claimed the top spot, while Plymouth's Ben and Taz Thao secured second and third place, respectively.

In addition to the competitive spirit, Edgar School demonstrated incredible generosity by bringing essential items for the homeless shelter.

More **CHESS** | **A5**

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COURTESY DANNA GABRIEL

Organizers and William House representatives with all chess tournament participants.

Chess/ from A3

The Edgar School District also contributed a check from a successful fundraiser, where teachers paid to wear jeans on "Jean Day," showcasing their commitment to the community.

William's House of Hope, named in memory of William DeHart, who tragically passed away from exposure in Lake Park in Antigo on January 15, 2024, has yet to open its doors due to ongoing challenges. The building has been purchased, and the organization is actively working with Antigo City's building and zoning departments to navigate necessary approvals and is in the process of hiring an architect to develop plans for the shelter.

Sally Hull, representing William's House of Hope, expressed her gratitude, saying, "What a wonderful, inspiring day! This positive experience for our youth and William's House of Hope gives me new hope that we will work through obstacles, even if it takes a bit longer than we anticipated."

The need for supportive housing has never been more pressing. According to the National Alliance to End Homelessness, over



COURTESY DANNA GABRIEL

Antigo Chess Club (left to right) back row: Jacob McCorkle, Triston Griesse, Ryder Wissbroecker, Sullivan Schwebler, Mr. Ken Vreeland (Advisor); front row (left to right): Tate Gabriel, Irving Marquez, Johnny Wissbroecker.



COURTESY DANNA GABRIEL

From left: Tate Gabriel, Ben Thao and Taz Thao.

84,000 individuals experience chronic homelessness on any given night in the U.S. A chronically homeless person costs taxpayers an average of \$35,578 per year. However, when placed in supportive housing, costs are reduced by nearly 50%, making supportive housing not only a humane solution but

also a financially responsible one.

Colin Hansen, a teacher and chess club advisor at Edgar School, shared his thoughts on the event: "Way to go Antigo Chess Club, organizers, and those who are trying to build a homeless shelter in Antigo! October is Homeless Awareness Month, and no better way to try to make a change in a community than through the youth. These kids came together not only to compete for wins but also for a win for humanity. They collected donations and shared their blessings with complete strangers. What started as individuals from their

respective schools ended with one large group united in a mission to promote chess and tackle homelessness."

The event not only fostered camaraderie among students but also highlighted the importance of community engagement and support for those in need. As October is recognized as Homeless Awareness Month, the tournament underscored the collective efforts of young minds committed to making a difference.

For more information about William's House of Hope and how to support their mission, please visit <https://www.williams-house.org/>.

715) 623-5202
son St, Antigo

Roller
HOME
friend

Ann Roller
Owner/Funeral Director

Caroline Roller
Funeral Director



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Wausau, City Pages

METRO BRIEFS by B.C. Kowalski

Morgue progress

Marathon County's new regional morgue exterior expected to be finished this year

The exterior of the building for the forensics science center — previously known as the regional morgue — should be finished by snowfall, county leaders say.

County Medical Examiner Jessica Blahnik told the county's public safety committee that the project is on schedule, and a shift in the location saved the county a lot of money.

Marathon County way back in 2015 started working on the idea of a regional morgue since right now the only places to have forensic autopsies performed are in Fond du Lac, Milwaukee and Madison. That costs the county a lot of time and money transporting bodies back and forth.

The new center would be utilized by a number of counties in the region, and is supposed to be revenue neutral from an operation standpoint because of revenue from those counties. Work began this year on the center near the

Technical College campus. Marathon County purchased land from NTC to build the morgue on.

The county is currently looking to hire a forensic pathologist for the center, and the county is budgeting for that position next year.

The morgue was expected to cost roughly \$14 million according to estimates from late last year, but the county is on track to receive state and federal grants to cover a lot of the costs.

Visit Wausau awarded grant for horseshoe tournament

Visit Wausau will get an extra \$25,000 to boost an upcoming horseshoe championships.

The organization received the Ready, Set, Go grant from the Wisconsin Department of Tourism, the organization



announced recently. The grant will help the organization "enhance the visitor experience" and help provide infrastructure and marketing for the tournament.

The CVB announced that the newly constructed Greenheck-Turner Field House would be hosting the World Championships Horseshoe Pitching Tournament in 2026 and again in 2029 which could bring more than 1,000 players to the Wausau area.

Trial set for woman in road rage incident

A jury trial date has been set for a woman accused of beating another woman in a road rage incident in Ringle earlier this year.

Terra LaFave is slated to appear for a jury trial starting May 7, according to Marathon County Court records.

LaFave, 50 of Ringle, was passed by another woman on Clubhouse Road near Ringle Road, according to police reports. LaFave then sped up behind her and flashed her bright lights and turn signals. The other woman stopped at a stop sign and got out to find out the cause of LaFave's behavior, the woman told police. That's when LaFave beat her and strangled her to the point where she nearly went unconscious, police reports say.

LaFave's husband Leroy also faces charges. According to police reports, after LaFave threw the woman to the ground, he began kicking her.

A weekly
feature
highlighting
school news from
around the area!

SPENCER AREA SCHOOLS SCHOOL NEWS



Kindergarten News



Kindergarten is off to a great start! This month, we are learning how to work together with our friends. This is called collaboration. We are following our classroom rules and routines while having fun playing with each other. On October 4th, we will go on our first field trip to the Stevens Point Children's Museum, C.A.S.H. Park, Feltz Dairy, and the pumpkin patch. We are excited because our first Module for EL Education is about Toys and Play. At the Children's Museum, we will explore many new toys. It's going to be a fantastic year filled with learning and fun!

Mrs. Bezlyk, Ms. Tomke, Mrs. Wolf



firsthand students are building their understanding of tools. Coming up, students will begin to explore characters in literature and analyze the habits of character that aid in problem-solving and making work easier. Students will utilize what they learned about tools and habits of character to collaborate on a project called "the magnificent thing" for their classroom. Students will share their "magnificent things" at our literacy night on Nov. 14th, 2024.

Mrs. Boyd, Mrs. Rucker, Mrs. Klabon



the Rocket Way. Everyone needs to act in ways that are responsible, respectful, and safe. We have been working on the correct way to act in the classroom, hallway, bathroom, and cafeteria. Our third graders have been displaying their positive character traits in these areas.

Ms. Morzewski, Mrs. Payant, Mrs. Hintze

First Grade News



It is hard to believe that the first month of school has already come and gone! First graders have settled into daily classroom routines and are progressing forward in all academic areas. In Math, students are focusing on counting by 1, 2, 5, and 10. Counting by 2 was a real treat with the aid of twin pop popsicles! Additionally, students are utilizing number racks and ten frames to help build and solve equations. In Language Arts, students have been introduced to hand tools through "tool challenges." Each challenge presents a dilemma, prompting them to determine the best tool for the job. By engaging in group discussions, asking questions, and experiencing tools

Second Grade News

Spencer 2nd graders are off to a great start! September was busy as they got back into the swing of learning! They finished their beginning-of-the-year testing to show how much they learned last year. They were able to participate in homecoming week with some fun dress-up days and attended the pep assembly at the end of the week! They have enjoyed some beautiful weather and getting to see friends again! It's going to be a great year!

Wendy Comstock

Third Grade News



The third grade students are getting back into the swing of things, and we're looking forward to a fantastic year! This year, we are delving deeper into our reading program, Expeditionary Learning, or EL for short. We are exploring a variety of texts and focusing on the character traits of collaboration, integrity, compassion, craftsmanship, perseverance, and initiative. Students are reading books about children in other countries, and how they are educated. Many of our social studies and science topics will be discussed within our reading program. In math, we're working on strategies for basic addition and subtraction as well as one step story problems. Students are working toward mastery of the basic math facts. As time permits, students have begun to learn the lowercase cursive letters and can already write a few words containing undercurve letters. We are also reading library books and will soon begin to take tests on the computerized Accelerated Reader program available to us over the internet. To determine our entry-level skills, we have just completed the Aimsweb tests in reading, math, and language arts. These tests help us determine our strengths and weaknesses, so that we can set personal goals. Finally, we have done activities with our Kindergarten Buddies. It's important to do things

Fourth Grade News

Fourth grade has gotten off to a great start this school year and we have been most impressed with their kindness. During the month of September, we focused our Crew activities around collaboration, which fits perfectly for 4th grade as we proudly call ourselves a TEAM. The students have relied on collaboration to work through fun team challenges during our morning Crew as well as throughout their academic work. We also enjoyed a beautiful day out at the school forest where we focused on team-building activities. The students worked together to untangle their "Human Knot", explored the trails to complete a nature hunt, and worked collaboratively to create a fort out of fallen timber. We also put our perseverance to the test with team marble races. We are excited to see what our team accomplishes in October's month of integrity.



Heavy Metal Tours in Central Wisconsin

Eighth graders from across Central Wisconsin participated in the 2024 Heavy Metal Tour. Local manufacturers, in partnership with Northcentral Technical College (NTC) and Mid-State Technical College, opened their doors to inspire interest in high-quality jobs within Central Wisconsin communities.

This experience gave students an immediate and personal look into the world of manufacturing and engineering. It also introduced them to educational opportunities provided by the two technical schools, highlighting pathways into the manufacturing industry.

Special thanks to all the local manufacturing facilities that welcomed our students and sponsored transportation for these tours.



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Wausau Times/Buyers' Guide

Wednesday, October 23, 2024

www.WausauTimes.com

Central Wisconsin Lumber

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October 21st thru October 26th, 2024

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FRESH BONELESS PORK CHOPS
(regular and stuffed)
\$5.99 per lb.

FOR MMC

The Northcentral

Technical College Antigo

Campus was transformed

into a battleground of

strategy and compassion

Oct. 12th, as the Antigo

Chess Club and the

Wisconsin Scholastic Chess

Federation hosted an all-

day chess tournament. This

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incredible talents of young

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schools, but also served as

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William's House of Hope,

a local homeless shelter

dedicated to providing safe

and supportive emergency

housing.

The tournament

saw fierce competition,

culminating in Antigo

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Tate Gabriel from Antigo

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In addition to the

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School demonstrated

incredible generosity by

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Edgar School District also

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The building has

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organization is actively

Chess for a Cause

working with Antigo City's building and zoning departments to navigate necessary approvals and is in the process of hiring an architect to develop plans for the shelter.

Sally Hull, representing William's House of Hope, expressed her gratitude, saying, "What a wonderful, inspiring day! This positive experience for our youth and William's House of Hope gives me new hope that we will work through obstacles, even if it takes a bit longer than we anticipated."

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For more information about William's House of Hope and how to support their mission, please visit <https://www.williams-house.org/>.



Tate Gabriel with Ben and Taz Thao.



Antigo Chess Club.



Organizers and William House of Hope representatives with all chess tournament participants. Submitted photos



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Merrill, Foto News

Town of Pine River Volunteer Fire Department & First Responders

N1622 Range Line Rd., Merrill, WI 54452

Emergency: 911 • Non-Emergency: 715.539.3255

Municipalities covered: Town of Pine River

Equipment Utilized: A 2019 Pierce Enforcer pumper, a 1993 Pierce pumper, two tankers, a brush truck, a six-wheeled off-road rescue vehicle, a heavy-duty rescue truck, and a utility truck for manpower transport and fill-site operations.

Training: Each member of the department is certified Firefighter I; many have gone on to become Firefighter II certified. We utilize our own in-house training program and have three certified instructors on our roster. We also use the [NTC](#) Merrill Campus to keep our members up to date on the latest training advances in fire service and work with the Towns of Texas and Hewitt quarterly.

What your 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 October 5 we had our annual open house and once again saw record crowds. We sincerely appreciate the community support and the support of all of our sponsors. Funds raised at this event are used for equipment purchases, such as the new/used engine we bought this summer to replace our Seagrave pumper. This December we are looking forward to holding our third annual Santa in the Firehouse, which is becoming a very popular holiday event and gives us a chance to give back to the community and hopefully garner interest in the Fire Department among the youngsters. They are our future after all.



Photos courtesy of Pine River Fire Department.

Loyal, Tribune Record Gleaner



COLLEGE NOTES



Northcentral Technical College (NTC) is pleased to announce the following students were awarded diplomas during the spring 2024 term:

From Granton: Brandon Jakobi, Heather Mendoza, Jayme Zvolena

From Greenwood: Denise Toporek

From Loyal: Connor Genteman, Eddie Macias-Rivera, Jacob Schill, Paige Smith

From Spencer: Brianna Jakobi, Carter Griepentrog, Emma Oelrich, Jorie Meyer, Latisha DeBroux, Tanner Vancour

★★★

Bobbie Rothenberger, from Spencer, who is studying elementary middle education, has been named a resident assistant (RA)

at the University of Wisconsin-Whitewater for the 2024-25 academic year.

RAs are part-time student staff members who live in the residence halls with students, serve as a resource and positive role model, and help build a sense of community by hosting floor events.

Prospective RAs must have experience living on campus for two semesters and have a minimum GPA of 2.25. They go through group interviews with peers and housing staff members, and an individual interview before being offered the position.

A total of 129 RAs serve 14 residence halls on the UW-Whitewater campus, and 13 floater RAs assist where needed.



Oct
31

2024

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Merrill, Foto News

ATHLETE OF THE WEEK

Carson Brooks, a Senior at Merrill High School (MHS), has been named Athlete of the Week for the week of Oct. 31, 2024. Carson is a defensive end and right tackle on the Merrill Varsity Football Team and has played Varsity since Junior year. He started playing flag football in elementary school and progressed through the Merrill programs, playing for Prairie River Middle School (PRMS) and then playing JV and JV2 as a Freshman and Sophomore. Carson is also on the Merrill Varsity Wrestling Team. He started wrestling in kindergarten and also wrestled competitively at PRMS, on the JV team his first two years at MHS, and was promoted to Varsity last year. Carson also ran track as a Freshman and Sophomore. At school, Carson's favorite classes are social studies and world history. He works part time at Kwik Trip. In his free time, Carson likes to hunt (water fowl and deer), ice fish, play sports, and ride ATVs. The son of Waylon and Renee Brooks of Merrill, Carson has a 2.8 GPA, and plans to attend [Northcentral Technical College](#) and go through an apprenticeship program to become an electrician.



Carson Brooks

Congratulations from these sponsors:



Athletes highlighted in this feature are selected by the Foto News editorial staff, not by the sponsors.

Please direct comments or suggestions to fotonews@mmclocal.com

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Phillips, Price County Review



Elementary fire safety



BY **TOM LAVENTURE**
tlaventure@pricecountyreview.com

PHILLIPS — Crews from Phillips Volunteer Fire Department and Central Price County Ambulance Service set up their annual event at Phillips Elementary School as part of National Fire Prevention Week that ran this year from Oct. 6-12. The first and third grade classes underwent classroom instruction with their teachers for the week with the fire and EMT hands on exercise as the capstone event on Oct. 16.

Crews were set up on the new Phillips Elementary School playground for a day of fire safety training. Each class spent around 30 minutes going through rotating stations to learn about the firefighter turnout gear and self-contained breathing apparatus, before moving on to smoke and carbon monoxide alarms, and what to do in case of a

fire, and then to the ambulance service.

"It's great because safety is the number one priority with kids," said third grade teacher Chris Morrone. "Everybody's busy in life and sometimes we forget to mention these things, and so getting them exposed to it at school is just a valuable life tool for them. They know they taught them great lessons, like how to stay low when there's actually a fire, so they're not breathing in smoke, and the different sounds that fire alarms make."

The students will go home and talk about what they learned with their families and that can lead to making a plan on what to do if there is a fire, he said. The volunteer fire and ambulance crews do a lot of community outreach and that is important.

"They (students) get to interact with all these men and women who donate their time," Morrone



TOM LAVENTURE / PCR

Phillips Fire Chief David Lontcoski, left, watches along with Secretary-Treasurer Joe Perkins, center, as firefighter Jody Kozak, right answers questions as junior firefighter Logan Lontcoski demonstrates the turnout gear and breathing apparatus for first grade students of Phillips Elementary School on Oct. 16, 2024.

said. "I mean, it's the volunteer fire department. They're doing it because they care about the community. So they get to see that, 'hey, these are our local heroes'"

Central Price County Ambulance Service Director Eileen Kronberger was present with driv-

er Richard Heitkemper, showing kids their newest ambulance before the new backup ambulance replacement arrives in summer 2025. The two showed the equipment that is used on a daily basis and explained how it works.

One of the things the

kids found most fascinating was the automated collapsible stretcher, Heitkemper said. The "power cot" is a big change from the days when two or more EMTs would need to lift and hold it in place while sliding it into or out of the ambulance. Now the stretcher

does the work of lifting up and down which is easier and safer for the EMTs and the patients. The ambulance is also equipped with a "stare chair," that assists the EMTs in moving people up and down stairways.

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TOM LAVENTURE / PCR

McCoy Borgen and Anastasia Wiedenhoef, both first grade students at Phillips Elementary School, enjoy the chance to operate a fire hose with the assistance of Phillips Fire Department Capt. Tyler Kadlecsek on Oct. 16, 2024.

FROM PAGE 21

The kids were also fascinated by the equipment inside the ambulance where EMTs can check vital signs, heart issues, monitor pain, administer oxygen and many other things.

Another perhaps unintended outcome of the up-close experience was that the interaction with the class helped to identify kids who were still traumatized from when a crew responded to their home for someone in their family. There were a couple of students who would not go in the ambulance.

"They remember a bad thing that happened for them," Heitkemper said. "So we sat and talked to those kids separately and while the group was inside the teacher and I would sit out here and talk with those two kids."

The crew and teacher gave the children some time to see that the ambulance is not a painful thing and that the crews are human beings who

work hard to save lives.

"When I'm done with them, I usually ask 'is anyone interested in joining the ambulance service when they get a little older?'" he said. "You'd be surprised how many hands go up. And other kids will say, no, I want to be a doctor. I want to be a clerk in a store. I want to be a mechanic, you know. So it gives them something to think about."

It's important because the fire and ambulance crews come back each year and they see the first graders again when they become fourth graders, he said. That ongoing interaction is important. The goal with all the kids is to have them bring a positive message home to talk about with their parents.

Fire Chief David Lontcoski said the firefighters worked with the kids to talk about fire safety prevention. Firefighter Jody Kozak answered questions as junior firefighter Logan Lontcoski donned the turnout gear and breathing apparatus.

"Most of them knew what smoke detectors were, which is pretty good," said firefighter Jody Kozak. "They tell us that their parents are checking them all the time."

Logan Lontcoski is also the first student to take part in a school fire department apprenticeship program. He has already earned 450 hours towards his firefighter training program offered through Northcentral Technical College. The credits would also apply to other post-secondary firefighter programs should he pursue a full-time firefighter career.

The kids also got a chance to spray a real fire hose. The exercise was led by Capt. Tyler Kadlecsek, who said his favorite experience was having lunch with the kids.

"They loved that. It was exciting," Kadlecsek said. "Just the enthusiasm and smiles on their faces, and really getting them pumped and excited for it."



TOM LAVENTURE / PCR

Central Price County Ambulance Service Director Eileen Kronberger, and driver Richard Heitkemper demonstrate the automated wheeled stretcher for the first grade class of Jessica Curler and paraprofessional Dominique Kleinhans at Phillips Elementary School on Oct. 16, 2024.



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Wittenberg Enterprise and Birnamwood News

WHAT'S HAPPENING

FRIDAY, NOV. 1

SHAWANO: Smiles for Freedom, by appointment, Shawano Family Dentistry, 115 Alpine Court. Free dental care to veterans and active military personnel. 715-524-4935.

SURING: Recovery Talking Circle, 6-8 p.m. South Branch Community Center, W1281 County Road M.

SATURDAY, NOV. 2

SHAWANO: Craft and Bake Sale, 9 a.m. to 2 p.m., St. James Lutheran School, 324 S. Andrews St. Fall and Christmas craft vendors.

SURING: Fall Bazaar, 10 a.m. to 1:30 p.m., St. Michael Church, 210 S. Krueger St. Shredded pork and turkey sandwiches, chili, chicken soup and pie, Charlie's Corner, crafts, baked goods, and raffle.

OCONTO: Auditions for "84 Charing Cross Road," 10 a.m., Park Avenue Playhouse, 408 Park Ave. Five actresses and three actors needed for Machikanee Players production scheduled for Feb. 7-9 and Feb. 14-16.

SHAWANO: Public Auction Sale by Zurko, 10:15 a.m., Shawano Community Hall, 115 E. Division St. Vintage coins, comics, antiques,

stamps, old toys, collectibles, and more. Preview beginning at 9 a.m.

BONDUEL: Red River Riders Day at the Races, 12:30 p.m., Doc's Harley Davidson HOG Barn, W2709 State Highway 29. 18th annual fundraiser, \$15 at the door. Food, video horse racing, basket raffle, auctions, derby hat contest, 50/50 and other special raffles.

BOWLER: The Glam Band, 8 p.m., North Star Mohican Casino, W12180 County Road A. Doors open 7 p.m.

SUNDAY, NOV. 3

OCONTO: Elks Lodge Breakfast and Basket Fundraiser, 7-11 a.m., Oconto Elks Lodge, 310 Farnsworth Ave. \$8 per person, free to veterans.

MONDAY, NOV. 4

OCONTO: American Red Cross blood drive, 9 a.m. to 2 p.m., Oconto High School, 1717 Superior Ave. Appointments at RedCrossBlood.org or 800-733-2767.

SHAWANO: Recovery talking circle, 6-8 p.m., First Presbyterian Church, Room 4, 100 W. Presbyterian St. Information: Dallas Gast, 715-701-5388 or dallasgast8@gmail.com.

TUESDAY, NOV. 5

WITTENBERG: Food Safety Certification Course, 8 a.m. to noon, Northcentral Technical College, 402 N. Genesee St., Suite 3. Admission fee \$109. 715-253-3500 for information.

OCONTO FALLS: American Red Cross blood drive, 11 a.m. to 3 p.m., United Methodist Church, 165 N. Farm Road. Appointments at RedCrossBlood.org or 800-733-2767.

KESHENA: Recovery talking circle, 6-8 p.m. Omaeqnome-newak Wetohkatikamek Center, 2700 Mianaceqtawak Road. Information: Mindy Thunder at 715-799-3835 or mthunder@mitw.org.

WEDNESDAY, NOV. 6

SHAWANO: Chamber Coffee Connection, 8-9 a.m., The Daily Drip, 15 N. Main St., Unit B. Business networking.

NEOPIT: Recovery talking circle, 6-8 p.m. The Circle House, W6715 Shawpoka-sic St. Information: Mindy Thunder at 715-799-3835 or mthunder@mitw.org.

SHAWANO: 100-plus Women Who Care, 6 p.m., Stubborn Brothers Brewery, Crescent Ballroom, 220 S. Main St. Social hour 5 p.m. For more information, email

100wwcsc@gmail.com.

POUND: Line Dancing with the North Country Kickers, 6:30-9 p.m., Equity Hall, W7403 State Highway 64. Lessons 7 p.m. Admission \$5. For information, call 920-606-4370 or 920-829-6316.

THURSDAY, NOV. 7

LENA: American Red Cross blood drive, 1-6 p.m., Lena High School, 304 E. Main St. Appointments at RedCrossBlood.org or 800-733-2767.

KESHENA: Tribal Elder Food Box Distribution, 1 p.m., N737 Headstart Road. All elderly age 55 and enrolled in a federally organized tribe are eligible.

BOWLER: Native American Talking Circle, 7-9 p.m., Mohican Family Center, N8605 Oak St. Information: Yvonne Burr, 715-326-0891.

FRIDAY, NOV. 8

SURING: Recovery Talking Circle, 6-8 p.m. South Branch Community Center, W1281 County Road M.

SATURDAY, NOV. 9

NAVARINO: Art Fest, 9 a.m. to 2 p.m., Navarino Nature Center, W5646 Lindsten Road. Local arts and craft vendors, food and drinks. Admission \$1, kids free.



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Nov
07

2024

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Merrill, Foto News

ATHLETE OF THE WEEK

Emily Winter, a Junior at Merrill High School (MHS), has been named Athlete of the Week for the week of Nov. 7, 2024. Emily started swimming at age 6 for the Merrill Aqua Jays and this is her 12th season swimming competitively, her 3rd on the MHS Girls Varsity Swim Team. Her favorite event is the 100 breaststroke, but she also swims distance freestyle and competes in relay events. After healing from surgery to remove a bone tumor "and with help from my teammates," Emily is now back up to a high level of training "which built my confidence and speed in the pool," she said. Emily also dances lyrical, jazz, and hip hop, this year in four group routines, at Brooke's School of Dance.

Part-time work also keeps Emily near the pool. She works at the Aquatic Center at the MARC in summer and year round at the Prairie River Middle School (PRMS) pool. She was recently promoted to head lifeguard at PRMS, is a water safety instructor, and also teaches swim lessons in the summer. At school, her favorite class is Injury and Sports Management. Emily plans to become a nurse, "so this class allows me to get hands-on work and learn about nutrition and other things in the medical field." She is an officer for Fellowship of Christian Athletes and belongs to the National Honor Society, and she volunteers helping at the Pine River School for Young Learners and at Trinity Lutheran Church.

In her free time, she likes to hang out with friends and family, visit her sister at college, shoot target archery, and do fun things like going to the Haunted Sawmill.

The daughter of Kristie and Chris Winter of Merrill, Emily has a 3,7 GPA and plans to either go into the Coast Guard or attend [NTC](#) to further her goal of becoming either an ER nurse or a flight nurse.



Emily Winter

Congratulations from these sponsors:



Athletes highlighted in this feature are selected by the Foto News editorial staff, not by the sponsors.

Please direct comments or suggestions to fotonews@mmclocal.com

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NTC And Community College Alliance To Lead National Ag Education Consortium

Northcentral Technical College (NTC), a founding member of the Community College Alliance for Agriculture Advancement (C2A3), is excited to announce a groundbreaking initiative with U.S. Department of Agriculture – Natural Resources Conservation Service (USDA-NRCS). This \$9-million, four-year program is part of a cooperative agreement between C2A3 and USDA-NRCS to create a national agriculture center for two-year colleges and connect more students to agriculture career pathways.

C2A3 is a collaboration of nine schools across eight states that began eight years ago as a 501(c)(3) organization. In addition to **Northcentral Technical College**, member schools are Central Lakes College, Staples, MN; Clark State College, Springfield, OH; Illinois Central College, East Peoria, IL; Ivy Tech Community College, Lafayette, IN; Lake Area Technical College, Watertown, SD; Northeast Community College, Norfolk, NE; Northeast Iowa Community College, Calmar, IA; and Richland Community College, Decatur, IL.

"C2A3 began as a Midwest consortium," Executive Director Tracy Kruse said. "But with this partnership, we will be able to expand to include colleges from across the nation. Our goal is to have at least 50 community and technical college members by the end of the four-year award period."

C2A3 will become a national hub for two-year ag education, developing expertise and regionally specific programming and curriculum that can be replicated across the country. Through this alliance, member colleges can access these resources and gain assistance in building partnerships with their local and state USDA-NRCS offices.

Astrid Martinez, Director of the Conservation Planning and Technical Assistance division with USDA's Natural Resources Conservation Service, has been very active in getting this agreement established.

"C2A3 schools will increase students' interest in agriculture, natural resources, and conservation, with a focus on preparing students for USDA jobs. National skill standards will be developed in natural resource conservation, precision agriculture, and agronomy," Martinez said. "This is an important step in developing the next generation of agricultural leaders."

The national ag education consortium will also encourage applied research and outreach activities on college farms and urban agriculture facilities. Several C2A3 schools, including Northeast, already have continuous projects in place that are related to soil quality, water quality, urban agriculture, livestock, and grazing.

Proposed projects include artificial intelligence and precision livestock; crop drainage and irrigation management; soil quality, field/pasture renovation, and cover crops; water quality, pond, and wetland management; silvopasture management; and urban agriculture.

NTC's studies have focused on improving soil quality through use of no-till practices as well as utilizing cover crops in a northern climate with multiple methods of application as well as harvest or termination. **NTC** has also worked with the USDA-NRCS to expand practices for urban agriculture to grow fruits, nuts and vegetables for local markets. **NTC** plans to continue these efforts in the future as well as running water quality studies focused on reducing nutrients leaving fields and pasture studies on how to improve grazing efforts.

"Our partnership and participation with the Community College Alliance for Agriculture Advancement (C2A3) reinforces our shared commitment to providing educational opportunities to students, farm producers and agricultural service providers, with the goal of improving the health and sustainability of our soil," said Jeannie Worden, President, **Northcentral Technical College**. "This investment from the U.S. Department of Agriculture – Natural Resources Conservation Service (USDA-NRCS) will support **NTC's** expansion of educational offerings in the areas of soil health improvements and water quality testing and improvements, as well as investments in sustainability through solar panels and innovations in pasture development, both of which align with NRCS standards for natural resources stewardship."

"Student participation in applied research is the cornerstone of cultivating the next generation of agricultural innovators and problem solvers," Kruse said. "By using real-life examples of conservation in classroom and laboratory experiences, students can bridge the gap between theoretical knowledge and practical application."

The expanded C2A3 consortium will also create internship opportunities and student leadership experiences that include real life skills and networking with USDA employees. In addition, it will travel expenses for faculty and students to attend an annual conference and gain practical experiences and knowledge to put to future use.

"The rapid growth of technology in agriculture requires colleges to be nimble and respond quickly to changes within the industry," Kruse said. "This alliance will support the colleges and provide them the tools to rapidly respond to the workforce

needs within agriculture."


This agreement will fund the hiring of four employees to implement this work, including the hiring of a national director, an instructional designer, an outreach coordinator, and an executive assistant. These positions will work remotely and will be accessible to all member institutions and USDA-NRCS as the partnership is built. The Alliance is expected to start this work immediately. For more information on C2A3, visit www.agalliance.net.

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 and Commercial Driver's License (CDL) Training Center in Merrill, a Wood Technology Center of Excellence in Antigo and an Agriculture Center of Excellence and Diesel Technology Center just north of the Wausau Campus in the Village of Maine.

The Wausau Campus also features an Advanced Engineering and Manufacturing Center of Excellence featuring an Industry 4.0 Smart Manufacturing Lab, the Butcher Block, a Center for Health Sciences, Communication Technology Center of Excellence featuring Studio 7, Community Collaboration Center, Emergency Services Training Center, Information Technology & Entrepreneurial Center (iTEC), Professional Conference Center, Studio Max Salon and Spa featuring the Therapeutic Massage Center and SPOONS Restaurant.




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NTC receives \$300,000 federal Mine Safety Health Administration training grant

Northcentral Technical College is the recipient of a \$300,000 federal grant for mine safety training.

The U.S. Department of Labor announced this week that its Mine Safety and Health Administration has awarded more than \$10.5 million in grants to organizations in 45 states, the Navajo Nation and the Commonwealth of the Northern Mariana Islands to reduce mining accidents, injuries and illnesses by supporting programs such as safety and health courses.

MSHA grants will support the delivery of federally mandated training and re-training for miners at surface, underground coal and metal and nonmetal mines, and miners employed in shell dredging or surface stone, sand and gravel-mining operations.

"Training is crucial to ensuring the protection of miners' safety and health and the grants awarded today will support these essential training programs," said Assistant Secretary for Mine Safety and Health Chris Williamson. "Every miner deserves to end their shift safe

and healthy, and quality educational programs will go a long way toward reducing mining accidents, injuries and illnesses."

MSHA state grants are awarded in response to applications by states and territories. Funds are provided to state departments and agencies, and to state-supported universities and colleges. Programs are tailored locally to address conditions and hazards miners in various areas may encounter.



Grand Opening

Kelli's Kitchen

125 S 8th St, Medford

Saturday, November 14th

► **PRESS RELEASE**

FOR IMMEDIATE RELEASE

November 22, 2024

Contact:

Kelsi Seubert

Manager of Marketing & Public Relations

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Mobile: 715.573.5327

Email: seubert@ntc.edu

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NEWS RELEASE

FOR IMMEDIATE RELEASE October 15, 2024

Contact: Katy Pettersen, katy.pettersen@wtcsystem.edu, 608.266.2991

Wisconsin Technical College System Reports Positive Salary Outcomes and Career Advancements in Latest Five-Year Follow-Up

MADISON - The Wisconsin Technical College System (WTCS) is proud to announce the release of its 2024 Five-Year Graduate Follow-Up Report, showcasing the remarkable achievements and positive career outcomes of the 2017-18 graduates. This comprehensive report highlights the significant impact of technical education on graduates' professional lives and the broader community.

Key Findings:

1. **Impressive Salary Growth:** Graduates from the 2017-18 cohort have experienced substantial salary increases over the past five years. The median annual salary for these graduates has risen by 67% to \$67,080, reflecting a strong return on investment in technical education.
2. **High Employment Rates:** An overwhelming 98% of graduates are employed, with 75% working in fields directly related to their technical college training. This high employment rate underscores the relevance and effectiveness of WTCS programs in meeting industry demands.
3. **Career Advancement:** Many graduates have reported significant career advancements, with 72% saying their technical college education was important to achieving higher-level positions within their organizations. This demonstrates the value of technical education in fostering professional growth and development.
4. **Community Impact:** The report highlights that 83% of graduates remain in Wisconsin, contributing to the local economy and community development. Their skills and expertise are vital to the state's workforce and economic stability.
5. **Graduate Satisfaction:** A remarkable 85% of respondents expressed satisfaction with their technical college education, agreeing they would recommend technical education to others entering their field.

"While news reports often suggest that people are questioning the value of higher education, I think this report demonstrates the return on that investment," said Layla Merrifield, WTCS president. "Students want an education that fits into their life, is accessible and affordable, and provides a credential that will put them on a path to a family-supporting career. They're not just going to college to get a degree; they're going to college to make a difference in their lives, and in the lives of their families and their communities."

About Wisconsin Technical College System

The Wisconsin Technical College System offers more than 500 programs awarding two-year associate degrees, one- and two-year technical diplomas, short-term technical diplomas, and certificates. The System is the major

provider of customized instruction and technical assistance for Wisconsin employers. With more than 287,000 people enrolling each year, it is the largest higher education system in the state.

###

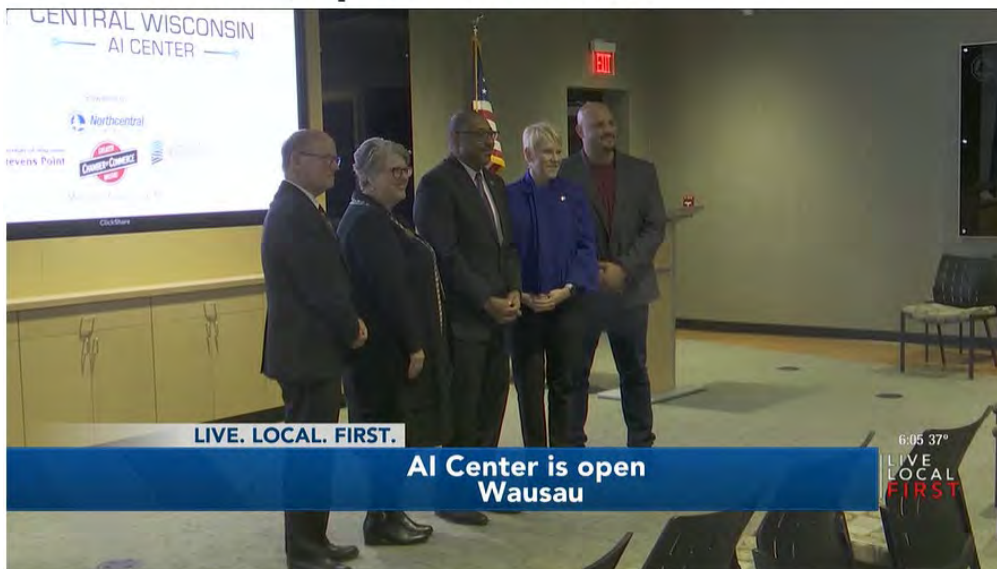
Editor's Note:

The [WTCS Five-Year Follow-up Report](#) and the [2023-24 WTCS Fact Book](#) are both available online. Members of the media interested in discussing the follow-up report or student enrollments with Layla Merrifield, the new WTCS president, are encouraged to contact katy.pettersen@wtcsystem.edu to schedule an interview.

[WTCS logos, map of our colleges](#)

[WTCS president image and biography](#)

New AI Center opens in Wausau



ARTIFICIAL INTELLIGENCE IS VERY NEW. BUT IT'S ALREADY BEING USED FOR VARIOUS JOBS. NOW UNIVERSITIES IN OUR AREA WILL HAVE A CHANCE TO USE IT.

By [Hailey Clevenger](#)

Published: Nov. 1, 2024 at 7:22 PM CDT

WAUSAU, Wis. (WSAW) - Artificial Intelligence is very new, but it's already being used for various jobs. Now universities in our area will have a chance to use it.

The AI Center has officially launched online at [Northcentral Technical College](#) on the Wausau campus.

Students are curious about Artificial Intelligence. Colleges say students are working on AI projects in class and doing their own research. Now they want to help students expand that knowledge.

Midpoint Consulting is helping educate organizations about AI throughout the state. It was a matter of time before they started having conversations about implementing a-i in rural areas.

CEO of Midpoint Consulting Israel Squires says anyone who works with a computer, their job is going to change.

Each university will have a part to play at the AI Center. UW-Stout will bring its expertise in manufacturing and automation.

"Students are working with faculty on various research projects," UW-Stout Chancellor Katherine Frank said. "There are students right now who are working on vision systems with one of our faculty members. Students are working with industry on different processes."

UW-Stevens Point will use the center to get their teachers up to speed on how to use AI.

"What this will allow us to do is to develop a workforce of AI-competent individualism," UWSP Chancellor Thomas Gibson said.

Once the center is fully operational, people will go to the center to research, train, create, and more. Right now the center can be used online.

“There’s going to be an assessment that’s taken to assess where the employer is on their AI journey and how far they’ve implemented and then after that there will be assistance with policy writing to make sure that framework is in place,” NTC President Jeannie Worden said.

Cyber security and computer programming will also get a chance to explore the AI center and other departments.

“We suspect the next program after teacher education would be within our Century School of Business of Economics,” Gibson said. “Finance, accounting, and management are well prime to inbred AI technologies within their practices.”

If you want to learn more about AI UW Stevens Point will be hosting another AI conference in 2025.



NorthCentral Technical College hosts E-Sports championships

By Chris Conley

🕒 Nov 17, 2024 | 5:47 AM

WAUSAU, WI (WSAU-WAOW) – Northcentral Technical College was turned into a gamers dream this weekend for the Wisconsin Esports Association Fall Championships.

About 200 competitors from more than 20 schools across the state gathered to find out who was the best of the best in Super Smash Bros. and Overwatch 2.

For many of the kids, it provides a chance to be a part of something they might not have been otherwise. “We have a large number that this is the only extracurricular, the only thing that connects them after school to their peers, and it’s what they’re good at. So why not promote and celebrate what their talents are. Give them a platform in order to be recognized for what they’re good at,” said Mike Dahle, president of WIHSEA.

And for the competitors, this tournament gives them a chance to show off the skills they’ve worked hard to build.

“It’s cool to go to a statewide thing. I’ve spent the last three years playing this game. It means a lot and I played good today. I didn’t lose today,” said Adam Bieneman, an esports competitor from Waterford.

The competition was held Thursday and Friday at NTC.

The winter season kicks off December 9th and culminates in a state championship March 1st at Madison College.



WAOW.COM
WE'VE GOT YOU COVERED

Hundreds of ESports competitors descend on Wausau for fall championships

By Brad Hanson Nov 16, 2024 Updated Nov 16, 2024 0



WAUSAU, Wis. (WAOW) -- [Northcentral Technical College](#) was turned into a gamers dream this weekend for the Wisconsin Esports Association Fall Championships.

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WAOW.COM
WE'VE GOT YOU COVERED

Jason Weiland Memorial Golf Outing returns for 3rd year

Oct 25, 2024 Updated Oct 25, 2024 0

Jason Weiland Memorial Golf Outing returns for 3rd year

Back in 2017, Everest Metro Detective Jason Weiland was killed in the line of duty.

Now for the last 3 years, Jason's wife Kara, along with some of his other family and friends have been remembering Jason with the Jason Weiland Memorial Golf Outing at 4 Seasons Golf of Wausau.

"Jason really loved serving his community," said Kara. "He loved helping his community. He was very tenacious about his job and just want to foster that in younger people and encourage them to go into a profession that these days isn't the most popular."

Kara said Jason was a committed family man and a loyal friend whether he was making a fantasy football league with all his friends or taking his wife and kids out to a Packers game.

He also enjoyed golf, but Kara said he wasn't the best.

"He hated losing," said Kara. "He wasn't a great golfer so it's kind of fun that we're doing this because even though he wasn't great, he really was competitive in spirit and was always not happy with his golf game, but was always trying to beat his family members."

There is a wide variety of raffle prizes available and the proceeds for those go to funding [Northcentral Technical College's Jason Weiland Memorial Scholarship](#).

Kara's also looking to potentially expand that scholarship to benefit a high school student as well.

The 3rd Annual Jason Memorial Golf Outing runs from 9 am to 2 pm Friday, Oct. 25 and while all golf spots are filled, Kara said anyone who wants to come support Jason's memory and the scholarship can attend.

After the outing, there will also be a raffle for a golf bag that goes through January 3, 2025.

Tickets can be purchased at 4 Seasons Golf of Wausau.



Northcentral Technical College Partners With UW Universities To Open Central Wisconsin's First AI Center

By Thomas Schumacher

🕒 Nov 1, 2024 | 12:07 PM



NTC Announces partnership UWSP and UW-Stout on AI Center - Photo by MWC's Tom Schumacher

NTC Announces partnership UWSP and UW-Stout on AI Center - Photo by MWC's Tom Schumacher

WAUSAU, WI (WSAU) – **Northcentral Technical College**, along with two other local universities, will open central Wisconsin's first AI Center, which will be geared toward helping local businesses prepare for the future.

The partnership includes the University of Wisconsin Stevens Point and the University of Wisconsin Stout, and the institutions of higher learning will be teaching students and businesses about how to properly use AI tools as they continue to be used in more ways nationwide.

Wausau Chamber of Commerce President Dave Eckman says local businesses are looking for more guidance on the tools, saying, "Medium and small enterprises understand that technology is moving rapidly, and so it's incumbent to have a center like this because businesses need to know what it's about, so bringing them into the center and showing them awareness programs because this will impact every business in every industry sector."

University of Wisconsin Stevens Point Chancellor Thomas Gibson spoke about the impact the partnership will have on the state, saying, "Our role is to share our expertise with the region and beyond. How we fit into this AI center and strategy is first we will be embedding AI tools into our K-12 education programs so our students who would graduate and become teachers will now have these competencies to teach their students thus creating an AI competent workforce. Additionally, within our continuing education unit, we will be providing AI competency training to businesses and industry through professional development as well as certification programs."

Grand View Research projects that the worldwide artificial intelligence market will reach USD 1,811.75 billion by 2030, growing at a compound annual growth rate of 36.6% between 2023 and 2030. In the upcoming years, AI is expected to perform a number of jobs, such as automating tedious and repetitive tasks, decreasing errors, and improving accuracy.



The Central Wisconsin AI Center is launching in Wausau with the goal of offering industry-specific AI solutions and training for regional businesses. Pictured are UW-Stout Chancellor Katherine Frank, NTC President Jeannie Worden and UW-Stevens Point Chancellor Thomas Gibson, leaders of the partnering institutions. (Contributed)

New AI center to launch in Central Wisconsin

October 30, 2024

By Patrick Lynn

CENTRAL WISCONSIN — A new initiative aimed at advancing artificial intelligence (AI) through workforce training and industry integration is set to launch this week in central and northcentral Wisconsin.

The Central Wisconsin AI Center (CWAIC) will officially open on Nov. 1 at **Northcentral Technical College (NTC)**. Representatives from **NTC**, the University of Wisconsin-Stevens Point, the University of Wisconsin-Stout, the Greater Wausau Chamber of Commerce, and Midpoint Consulting will discuss the center's goals and the anticipated impact on the region.

The CWAIC will serve as a hub for AI education, business development, and workforce transformation. Its mission is to empower workers and businesses to adopt AI technologies, with a focus on offering workforce training programs, K-12 educational initiatives, and AI solutions tailored to specific industries.

“As the workforce evolves, NTC is committed to providing educational opportunities in AI that empower workers and businesses across the diverse industries we support, including agriculture, manufacturing, healthcare, and more,” said NTC President Jeannie Worden. “We are proud to partner with UW-Stevens Point, UW-Stout, the Greater Wausau Chamber of Commerce, and Midpoint Consulting to build a culture of responsible AI use that drives productivity, sustainability, and innovation in central Wisconsin.”

UW-Stevens Point Chancellor Thomas Gibson highlighted the university’s role in integrating AI into K-12 education, saying, “We will support current and future educators in leveraging AI technologies in the classroom, helping students excel in a rapidly changing technological landscape. The Central Wisconsin AI Center will serve as a critical foundation for growing Wisconsin’s AI talent pool.”

UW-Stout Chancellor Katherine Frank added, “Our collaborative efforts with the center will foster the next generation of AI-driven solutions and tools that will benefit industries far and wide.”

Greater Wausau Chamber of Commerce President Dave Eckmann emphasized the transformative nature of AI, noting that the center will ensure businesses and professionals have access to the tools needed for growth in an AI-driven economy.

The CWAIC aims to position the region as a leader in AI innovation, boosting economic development through cutting-edge education and business collaboration.



Farms lost and won during harvest season, but there's still a chance to catch up



Farmers say crops like corn and hay did well while some root crops suffered due to excess moisture

By [Hailey Clevenger](#)

Published: Oct. 29, 2024 at 6:41 PM CDT

MAINE, Wis. (WSAW) - We've seen lots of sunshine these past weeks, but rain is on the way, which is exactly what the [Northcentral Technical College](#) Agriculture Center of Excellence needs after harvesting corn.

[NTC](#) says overall they've had a good cropping season. The wet spring and summer didn't impact them too much, but they know farms in western Wisconsin suffered from flooding.

[NTC](#) says this season gives them déjà vu and because of this their corn and hay crop is doing well.

"Our hay crop yields and our corn silage have been great in terms of tonnage. We've been fortunate to have a really good harvest season throughout this cropping season and I would expect that to be similar in our growing region here in North Central Wisconsin," [NTC](#) Agriculture Center of Excellence faculty member Trevor Frank said.

Some crops didn't handle this undecisive weather as much though.

"As you get over to Antigo and maybe down towards Stevens Point where they were growing a lot of root crops, those crops suffered a little bit with the excessive moisture and some pathogens or diseases moving," Frank said.

If you are one of the farms that didn't have the crop season you wanted, here's what you can do before winter gets here.

"We have had a few frost events so far this season despite the warmth today, so the frost can definitely accelerate the drying down of your crops so you want to get those harvested on time," Frank said.

[NTC](#) adds that it's too early to tell what kind of prices you'll see for crops, but yield production is doing well.

Wausau Pilot & Review

COMMUNITY

NTC to offer free auto collision, repair training course

October 6, 2024



WAUSAU – **Northcentral Technical College** is offering a free opportunity for anyone to earn the Auto Collision Fundamentals Certificate beginning this fall.

The Auto Collision Fundamentals Certificate provides students with the foundational knowledge needed to join the collision industry as a skilled entry-level technician.

Classes will be taught by industry employees using best-practices, ensuring the training is relevant in today's industry. In collaboration with the Wisconsin Automotive & Truck Education Association, all graduates are guaranteed interviews with regional collision businesses looking to grow their workforce.

Students will grow their knowledge and improve their skills over the course of three classes, all offered on a work- and family-friendly schedule in the automotive lab from 4 p.m. to 8 p.m. at Wausau East High School during nights and weekends:

CLASSES	CREDITS	2024-25 SCHEDULE
Auto Collision Basics	2 credits	Tues. & Thurs., October 15 – December 12*
Intermediate Auto Collision	3 credits	Tues. & Thurs., January 21 – March 20*
Auto Collision Capstone	2 credits	Tues. & Thurs., April 1 – May 15*

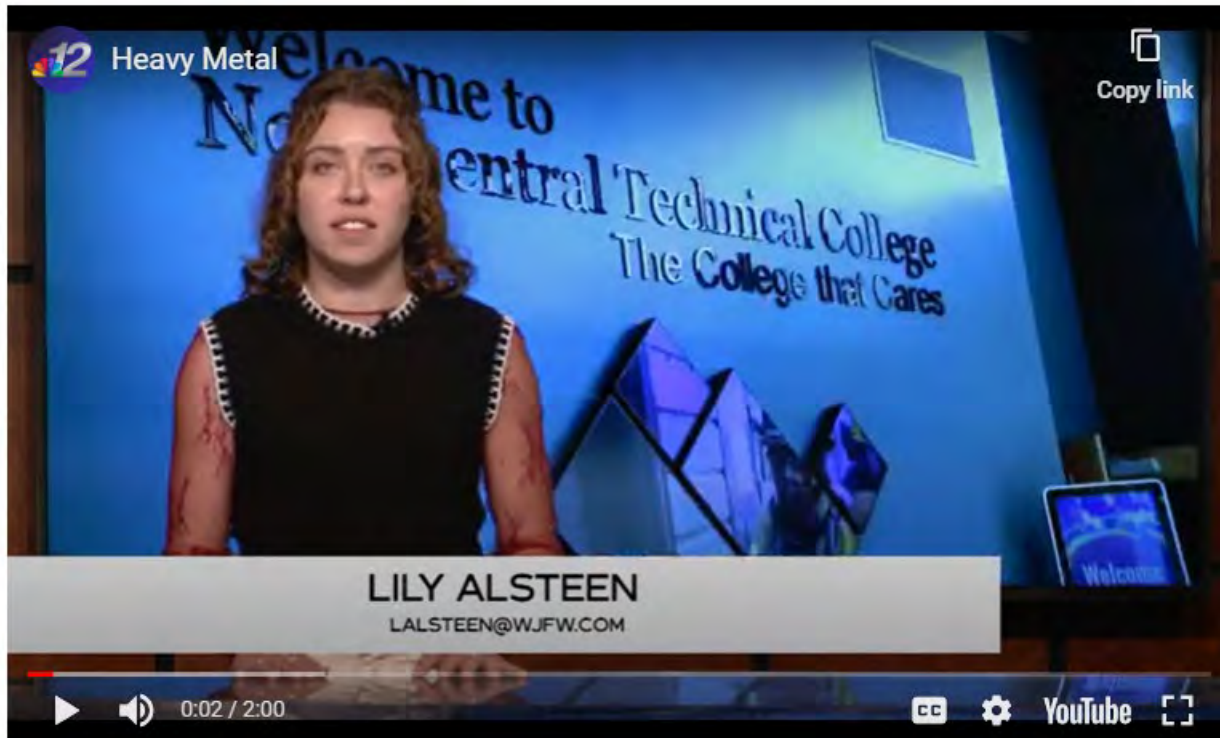
**Classes includes select Saturdays 8 a.m. – 4 p.m.*

For more information or to sign up for this opportunity, contact Sharon Ruff at 715-803-1965 or ruff@ntc.edu.



Students take part in Northcentral Technical College's Heavy Metal Tour

By Lily Alsteen Oct 2, 2024



RHINELANDER, Wis. - Sometimes students aren't sure what career path they want to take, and that's why a local technical college hosts an annual event to showcase the manufacturing industry.

Today, over 4,000 eighth graders had the opportunity to get a behind-the-scenes look at manufacturing careers like welding and engineering. Today, I joined students from Northcentral Wisconsin along their tour of the facilities.

"Manufacturing is a really cool work environment and we do a lot of really cool things in Central Wisconsin" Said Conney Edmondson, Executive Director of the Central Wisconsin Manufacturing Alliance.

The Heavy Metal Tour is an annual event held by Central Wisconsin Manufacturing Alliance that hopes to inspire students to find interest in the manufacturing industry. This event was created by a group of local manufacturing business owners to address the worker shortage in the trade.

"The reality was that if we didn't all work together to make a difference and change there was a good chance that a lot of our manufacturing facilities were not going to exist in 20 years" Said Edmondson.

During the tour, students are able to walk through North Central Technical College's learning labs and sit in on classes about welding, engineering, and machine tools. They will also tour Wisconsin businesses, receiving a demonstration of their equipment.

“They get to see the different things we get to make here.” Said Edmondson “It’s pretty amazing to see their eyes light up and be excited.”

Some of the facilities students toured were Wausau Tile and County Materials Corporation.

“The most exciting thing for me is to know that the support we all have here in our area to create such a dynamic event.” Said Edmondson

Since starting the tour in 2016, organizers are already hearing success stories of students who decided to go into manufacturing because of this tour.

“Many of our manufactures can give you stories of current employees today who, this is what gave them the desire to go into manufacturing.” Said Edmondson

The Wisconsin manufacturing industry employs about over 400,000 people in the state however there is a shortage that events like these hope to lessen. NTC is excited to continue connecting with students and help them find their passion.



Over 2,000 students take tour to learn about everything heavy metal



Middle school students participate in heavy metal tour

By [Tom Zurawski](#) and [Alicia Schumacher](#)

Published: Oct. 2, 2024 at 9:01 PM CDT

WAUSAU, Wis. (WSAW) - More than 2,000 middle school students from 29 schools went on a heavy metal tour today. No, not the music, but rather manufacturing.

[Northcentral Technical College](#) and two other manufacturing businesses hosted students and exposed them to engineering, machine tools, welding, and more. They are working with the Central Wisconsin Manufacturing Alliance to excite kids and bring more workers into the field.

"It's the ah-ha moments of what the students don't realize sometimes what we manufacture in their backyards and for them to be able to see that and understand that has been really absolutely amazing," Central Wisconsin Manufacturing Alliance Executive Director Conney Edmondson said.

This is the fourth year of the tour. Since its beginning, the manufacturing field has seen a sharp increase in numbers.

Wausau School District students go hands-on to learn about farm life



The Food for America program offered learning stations for the students at NTC's farm

By WSAW Staff

Published: Oct. 9, 2024 at 10:14 PM CDT

WAUSAU, Wis. (WSAW) - Fourth graders from the Wausau School District have a better idea of where food comes from after Wednesday.

Food for America took 400 students out to **NTC's** farm and put up stations, including live animals. From animal care to animal products, FFA wants to teach the upcoming generations what farm life is like and get them excited about agriculture.

They also learned about farm nutrition.

"In this station, it's animal nutrition so we have different buckets of what cows all eat and stuff and we have a great machine behind us that mixes it all up," Wausau East Senior Grace Loos said. "They really get to experience that and see how it works cause a lot of times they think it just comes from bags. So, we tell them about all the ingredients and why it's important for the cows."

While the kids thought some parts were gross, it overall inspired and interested them in farmwork.

Wausau Pilot & Review

COMMUNITY

NTC, DOJ partner to protect Wisconsin's elders

October 1, 2024



WAUSAU – **Northcentral Technical College** and Wisconsin Department of Justice have partnered to offer a free community event addressing the critical issue of protecting Wisconsin's elders.

The half-day session will be held from 1 p.m. to 4:30 p.m. Oct. 17 at **NTC's** Wausau Campus in the Center for Health Science Building (Room 1004), 1000 W. Campus Drive.

The public is invited to attend to explore effective strategies aimed at safeguarding elders from abuse and ensuring the safety and well-being of our senior population. The community session will specifically address preventing and identifying elder fraud.

The session is part of a larger conference, Protecting Wisconsin's Elders: Uniting Forces Against Elder Abuse, designed for law enforcement, healthcare providers and first responders.

Registration is encouraged. For additional information about the community session or conference, contact **NTC's** School of Health Sciences & Community Services at 715-803-1325 or www.ntc.edu/calendar/2024/10/15/protecting-wisconsins-elders-uniting-forces-against-elder-abuse.



WAOW.COM
WE'VE GOT YOU COVERED

NTC hosts elder fraud prevention event

by Nick Robinson Oct 17, 2024 Updated Oct 18, 2024 0



WAUSAU, Wis. -- (WAOW) Scammer often try to cheat elderly people out of the money they worked their entire lives for, so the people at **Northcentral Technical College** wanted to give them the tools to avoid scams.

The school partnered with the Wisconsin Department of Justice to show elderly members of the community what scams look like, and how to make sure they don't fall for them.

Valarie Palarski from **NTC** spoke with us about some of the most common types of scams used on the elderly.

Palarski said, "Love scams, where the people will develop a relationship, but never meet the elderly person. They'll develop a relationship over the phone and then have the person get them to send them money."

She said that people in the area have lost their homes and life savings due to scams, so they're trying to teach them that if something seems suspicious or too good to be true, it probably is.



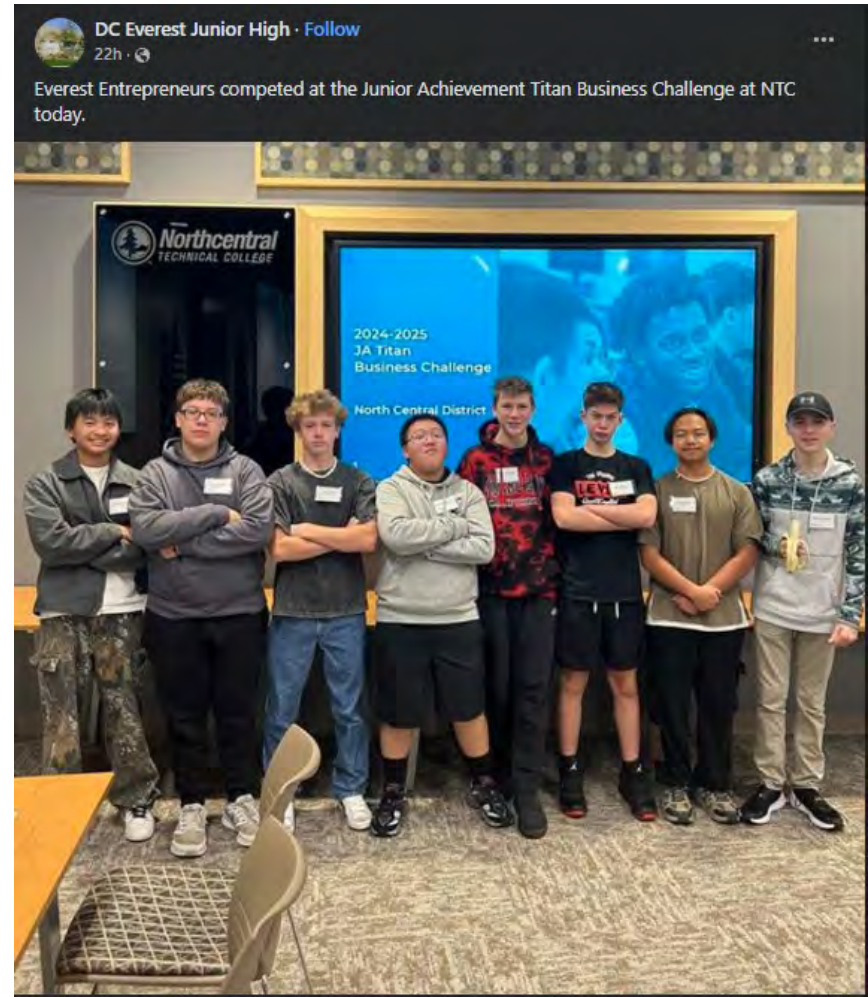
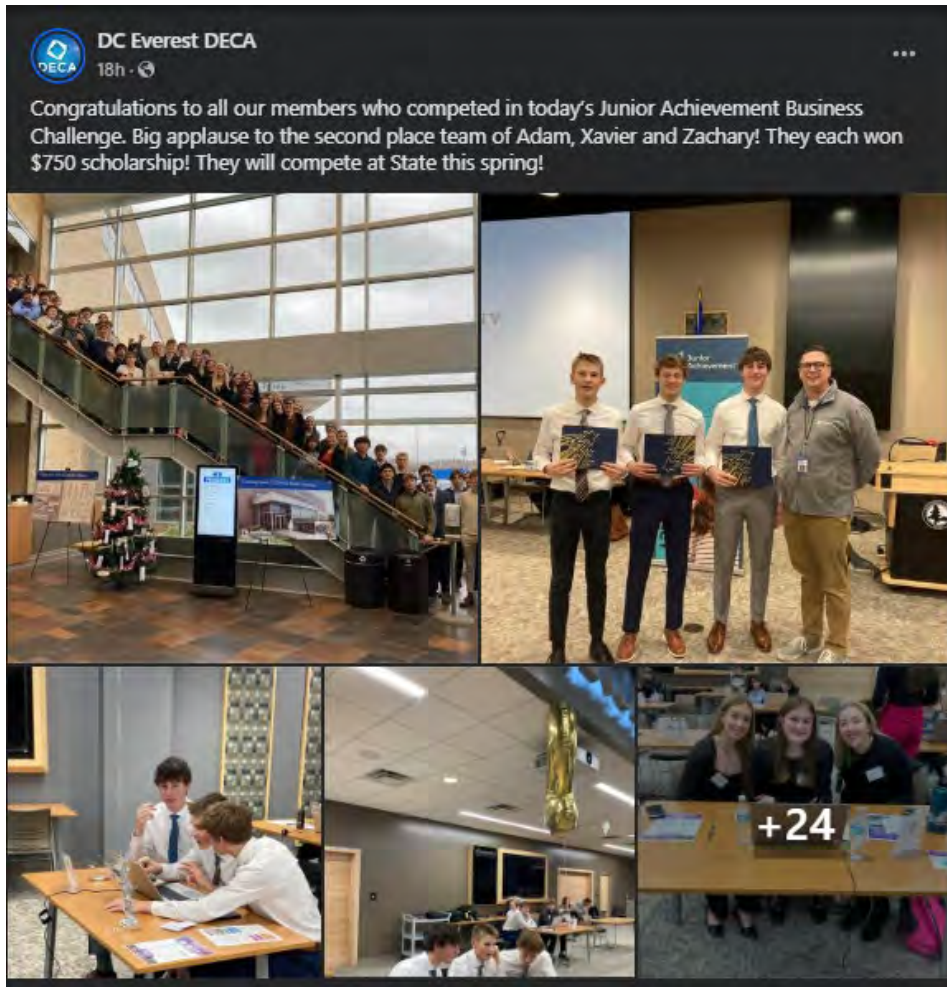
Chequamegon School District · Follow

3h · 🌐

The 9th grade class visited [Northcentral Technical College Phillips Campus](#) . They explored their welding, woods, machine tool, nursing, and animated vr programs.

[#NorthcentralTechnicalCollege](#) [#CHSSoar](#) [#CSDSoar](#)







nathanbychinski and 2 others

Jungle • Back On 74



nathanbychinski 🍁 It's a beautiful day in the neighborhood, won't you be my neighbor? ❤️

We had a great time getting together with our friends @neighborsplace. Some of the best chefs and mixologists in our area got together to create a wonderful evening of food, drink and awareness for such an important cause.

Keeping our community fed is so crucial. Thank you to all of the staff and volunteers for your time, not only on this special night, but every day that you help fight hunger.

#fighthunger #community #cheflife #morethanfood

3w



neighborsplace 🥰 Thank you for capturing these moments! We are thrilled you joined us for this year's event!



3w 2 likes Reply



schneckertins Thank you for all that you did to make the night magical for the dinner guests! Bummed I was sick and couldn't be there. Next year!



78 likes

October 25



Add a comment...





sfcseanprice • Follow
Northcentral Technical College



sfcseanprice Wisconsin High Schools Esports Fall State
Championship 🎮 @ntc_esports
5d



14 likes
5 days ago



Add a comment...



Jefferson High School · Follow
2h · 🌐

MAJOR CONGRATULATIONS to JHS eSports! After SIX trips to the WIHSEA State Tournament, they won their first State Championship this past Saturday at Northcentral Technical College in Wausau! The team members, along with Coach Cory Klecker, are pictured below with their medals, trophy & Championship banner. Way to go, Eagles!
#EaglePride
#gojhseagles



Wisconsin Lutheran High School is at Wisconsin Lutheran High School. · Follow
20h · Milwaukee · 🌐

Esports Overwatch Team Wins State! 🏆 🏆 🏆

Congratulations to the Wisco Overwatch team who finished an undefeated season at Northcentral Technical College in Wausau on Saturday to win Wisco's fourth state championship in esports! 🥳

43 schools began the season, and the top 16 were invited to play in person. After defeating Arrowhead in the first round of the playoffs, the Vikings dispatched teams from Racine and Minneapolis to capture the title. Way to go Wisco! 🥳

Team members included: Jonathan Javier (captain) ('25), John Harders ('25), Daniel Tremaine ('27), Deandrea Thomas Jr. ('28), Leon Steinbrenner ('26), Ricardo Garcia ('25), Jayven Horton ('25), Kelvin Hernandez ('26)

Coaches: Jason Bonow ('19), Drew Miller ('21), and Alex Boreson ('19)

#wiscoway #wels #welsschools #overwatch #esports #esportsstate #overwatchesports





Virtual Vision Computing, LLC · Follow

November 14 at 2:52 PM · 🌐

Today Dylan and Amanda from our management team and our team leads, Kim and Erica attended the [Live2Lead](#) conference. It was an inspiring day with motivating takeaways to continue to invest in our company and the value we can bring to those that we work with service.

Thank you to Todd Kuckkahn for facilitating the sessions and talks and [Northcentral Tech College](#) for hosting the event!

[#LIVE2LEAD2024](#)



Todd Kuckkahn

November 14 at 7:43 PM · 🌐

Had an amazing day facilitating Live2Lead at [NTC Workforce Training + Professional Development](#) in Wausau. [#live2lead2024](#) # 2 was a smashing success. Loads of engagement.





Elkhorn Area High School · Follow

November 19 at 8:11 AM · 🌐

eSports State Championship took place last Saturday at NTC in Wausau.

Waterford defeated them in the semifinals but EAHS conquered Fox Valley Lutheran in the consolation game.

Way to go! Great job!

#goelks



ESPORTS STATE CHAMPIONSHIP RESULTS



TEAM: 3RD PLACE IN D2
INDIVIDUALS: KELLEN TOOK 6TH



DC Everest Senior High School
November 8 at 3:02 PM · 🌐

DCE had a great showing at the Finance Bowl hosted at Northcentral Technical College. Congrats to the second-place team (Morgan Hoesly, Achilles Khang, Madison Pagel and Keegan Nye) who qualified to compete at state. [#EverestPride](#)



QUALIFIED FOR STATE!



MORGAN HOESLY, ACHILLES KHANG, MADISON PAGEL & KEEGAN NYE

WIHSEA ESPORTS

MLHS ESPORTS



Manitowoc Lutheran High School 🌐 [Follow](#)

CONGRATULATIONS to our ESORTS team who have qualified for the WIHSEA @wihsea state tournament! Our Lancers face off against Wisconsin Connections Academy on Saturday, Nov. 16 at Northcentral Technical College in Wausau. God's Blessings to our team as they compete!! [#mlhslancers](#) [#mlhslancersports](#) See less



Business Network of Langlade County · Follow

November 16 at 10:34 AM · 🌐

We had a fantastic first meetup! Thank you to all in attendance. We will be doing it again December 12 from 8-9am at the [Langlade County Economic Development Corporation](#) board room located at [Northcentral Technical College](#) Antigo Campus - Details and info are here on Facebook and our Antigo community calendar!

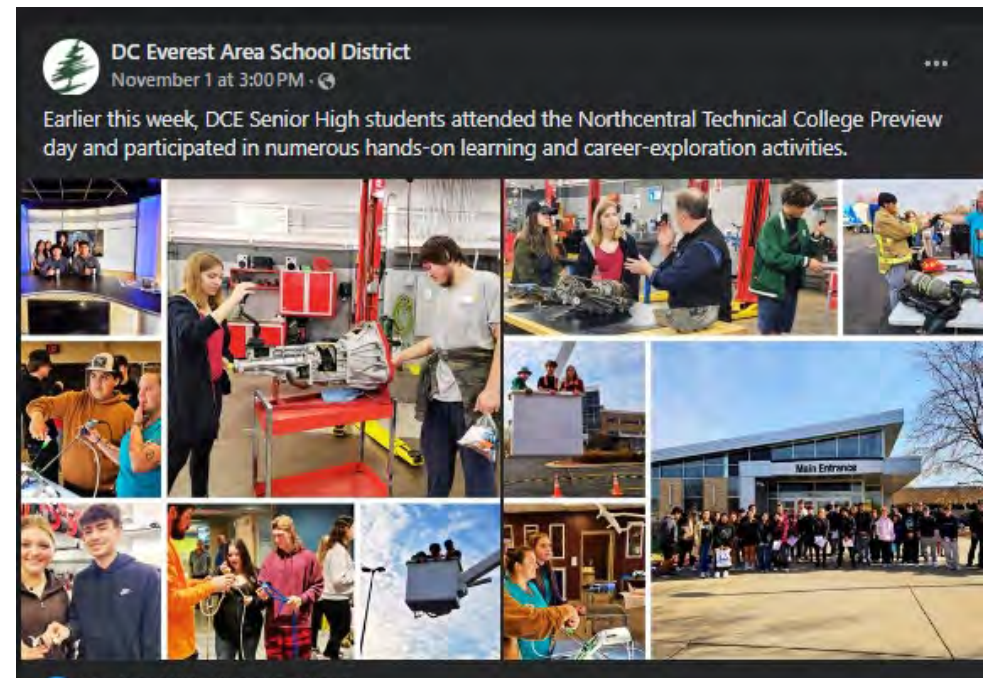


Northcentral Technical College Fire + EMS Training

November 3 at 7:37 AM · 🌐

Saturday November 2nd was the live burn day for our Merrill and Phillips Firefighter 1 classes. This means they spend time in our burn room watching how fire grows, how it reacts to different ventilation tactics, etc. They also get to practice tactics for attacking car and dumpster fires. It was an incredibly busy day. I want to thank my faculty and staff for their dedication to educating our students. To the students: thank you for your hardwork and patience. A huge thank you needs to go to our friends at [The Salvation Army Wausau](#) for providing lunch, drinks and snacks; you're support of our fire program is greatly appreciated. If you think you want to have this much fun on a Saturday you can sign up now for the Spring firefighter 1 classes!







Judicare Legal Aid ► Marathon County Advance Planning Clinic

Yesterday at 8:36 AM · 🌐

Judicare Legal Aid, in partnership with Northcentral Technical College and United Way of Marathon County is hosting a FREE legal clinic for Marathon County residents to assist with essential estate planning documents. Volunteer attorneys will be available to help individuals create Simple Wills, Powers of Attorney for Healthcare and Finances, Living Wills, and Final Dispositions.

Register today at: <https://forms.gle/Rs4AGxPqoycEwF9S7>

For more information or assistance with registration, please contact Katrina at (715) 841-9835 or by email at kmiller@judicare.org.



NORTHCENTRAL TECHNICAL COLLEGE

Advance Planning Clinic

Wednesday, November 13, 2024
3:00 - 6:00 PM

Northcentral Technical College
Room E101
1000 W Campus Dr, Wausau, WI 54401

Register today!



FlipSide Graphics · Follow

22h · 🌐

Thanks to Northcentral Technical College for choosing us to brand your CDL training trailer.





Forward Service Corporation · Follow

a day ago · 🌐

☀️ Thank you to those who made it to our WIOA team's first-ever Dairy Day! 🧀 🥛

We partnered with [Northcentral Technical College's](#) Agriculture Department and [Mullins Cheese Retail Store](#) to host a day of learning about the industry and taste a delicious variety of cheeses, milk, and butter. 🧀 🥛

A special highlight was connecting with a recent graduate who shared her inspiring journey into the agriculture career field. 🌱

A big shoutout to Tiaree and our WIOA team for organizing this fantastic event. We might have another Dairy Day in the future. 🥰

Learn more about our WIOA program and how it can benefit you at <https://fsc-corp.org/.../workforce-innovation.../>

#DairyDay #WIOA #Wausau #Agriculture #CommunityEvent



Saw Filer Apprenticeship Program · Follow

2 hours ago · 🌐

🔴 Seats Still Available for the Saw Filer Apprenticeship Program Cohort 7! 🔴

Advance your team's skills with our 3-Year Apprenticeship Program—flexible, on-site training tailored for your mill, leading to an industry-recognized Department of Labor Journeyworker Certificate.

📅 Start Date: January 22, 2025

🕒 Time: 10:00 AM - 12:00 PM (EST)

✅ Cohort 7

Highlights:

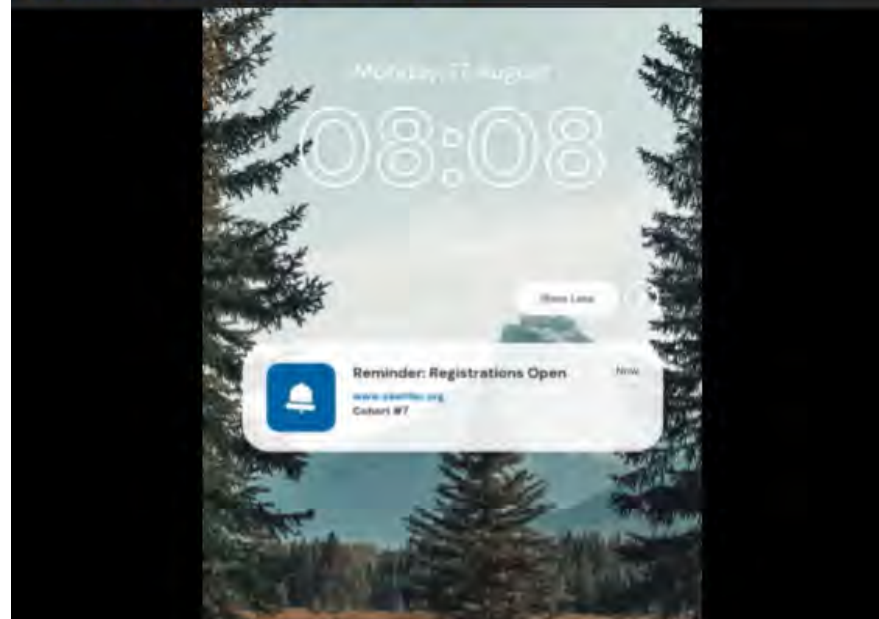
- Train without travel
- Essential Craft Skills in Year One, Filing Room Essentials in Year 2, and Sawmill Machinery, Advanced Techniques/Topics in Year 3
- Certification upon completion

Visit our site to see how this program can drive measurable value and results for your mill.

🔴 www.sawfiler.org 🔴

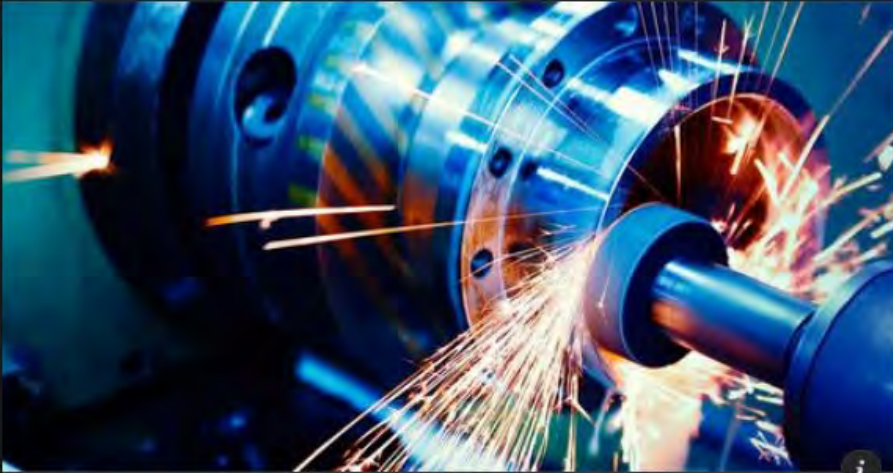
Don't miss out!

#sawfiler #apprenticeships #forestry #wood #bluecollar #bluecollarexcellence #maintenance #tradesman #TradeSkills #CloseTheSkillsGap #journeyman #journeyworker #learnandearn #careerdevelopment #skilledtrades #manufacturing U.S. Department of Labor Weyerhaeuser @interfor @canfor @westfraser Southeastern Lumber Manufacturers Association Southeastern Saw Filer's Educational Association, Inc. National Hardwood Lumber Association Mitch White Northcentral Technical College mikeroweWORKS



Hmong American Center, Inc. · Follow
a day ago ·


Want to learn more about welding? Join in on the amazing opportunity! Just sign up!

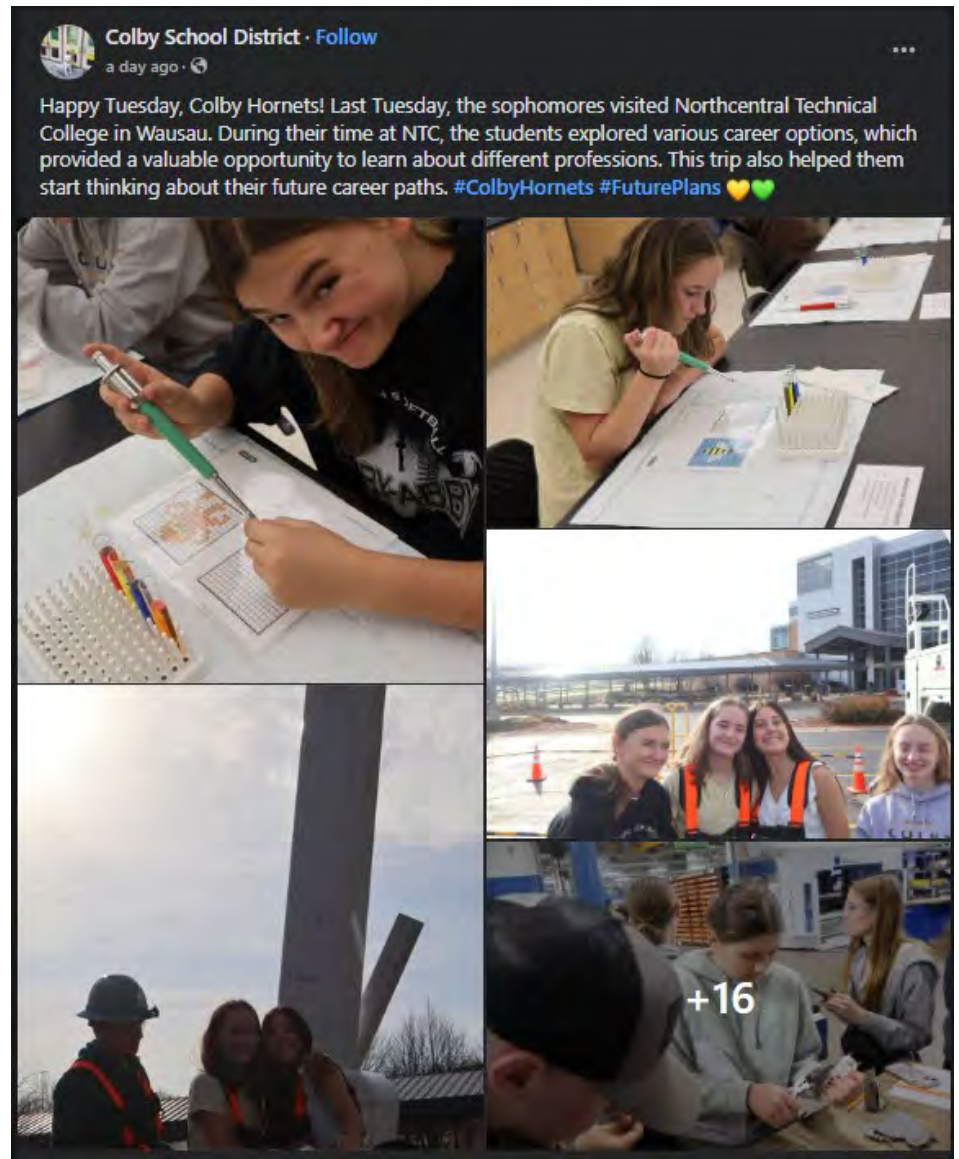
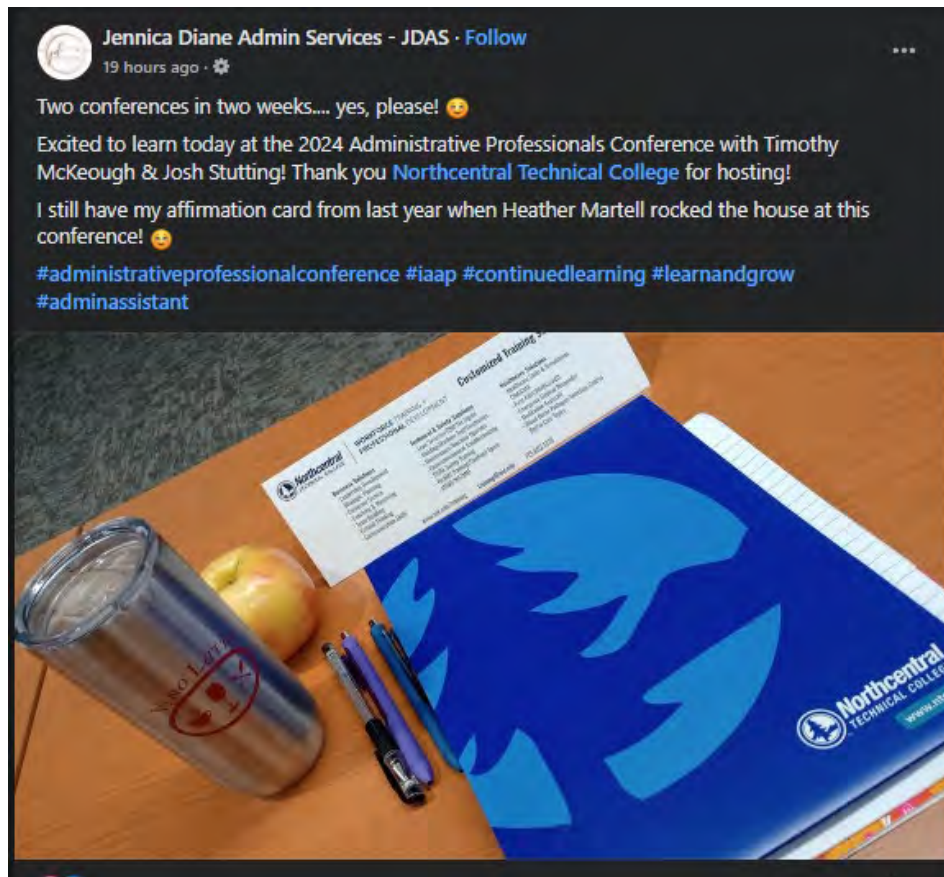


NTC.EDU
Machine Tool and Welding Night at NTC's Wausau Campus - K-12 Events | Northcentral Technical College

IAAP Greater Central Wisconsin Branch
Ann Dahlke · 5h ·

Spending the day at Northcentral Technical College with other fabulous admins engaged in growth and continuing education. #iaap #KeepLearning #Growth #WeLeadUp #northcentraltechnicalcollege





 **Sunshine Social Dance, Wausau, WI**
November 2 at 4:49 PM · 🌐

👉 6-wk Social Dance Lessons @Northcentral Technical College, Wausau campus.
👉 Link for details and registration <https://www.ntc.edu/.../social-dance-east-coast-swing...>

11/12 to 12/17, 2024

7-8pm
East Coast Swing
aka Triple Step Swing

8-9pm
Progressive Double Two
aka Traveling East Coast Swing

\$75/pp, 6-wk course of one dance



Tue, Nov 12 at 7PM
6-wk Social Dance Lessons @NTC
Wausau
2 people going

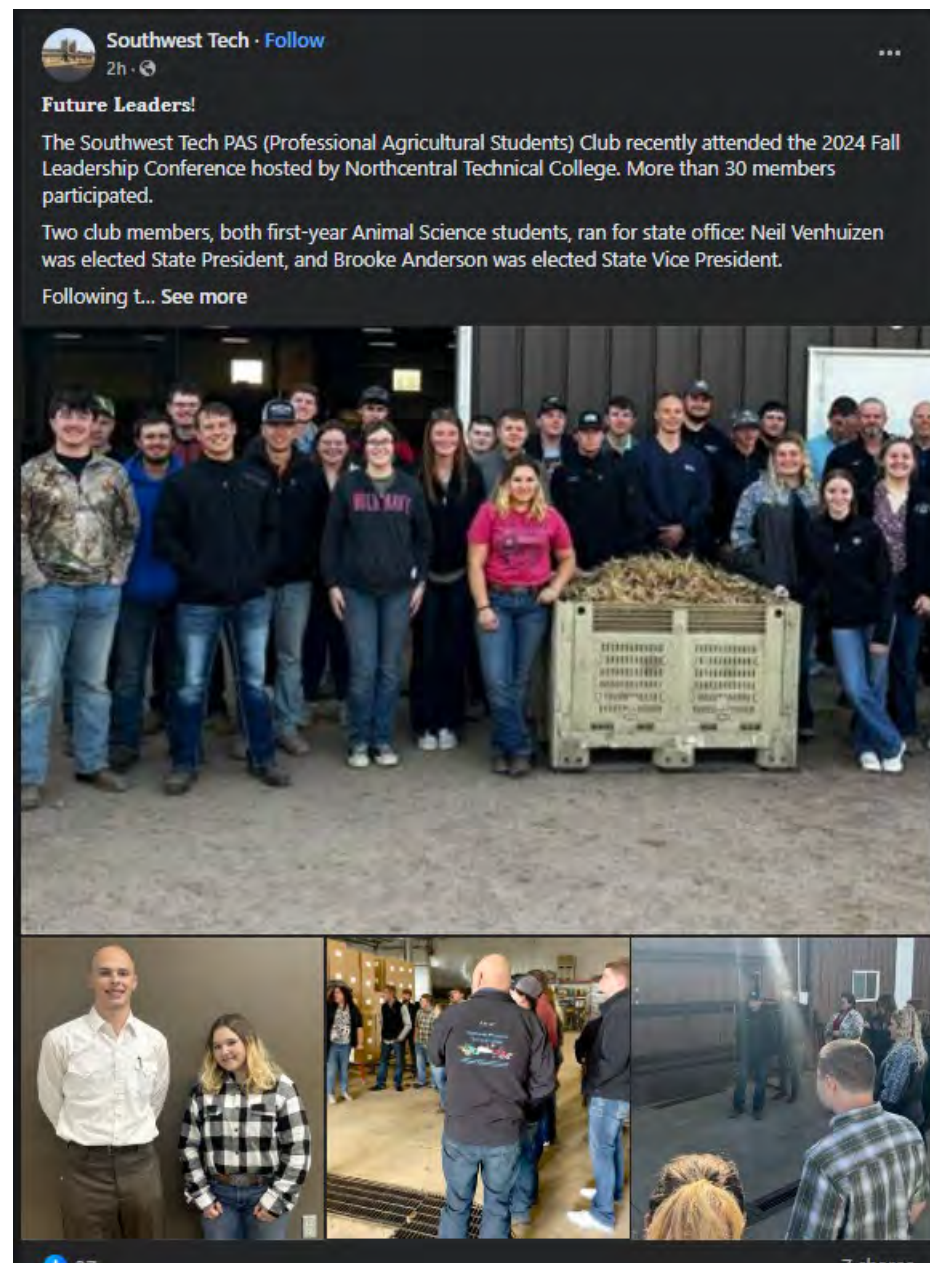
☆ Interested

 **UW-Stevens Point**
17h · 🌐

Last Friday, #UWSP in partnership with Northcentral Technical College, University of Wisconsin-Stout, Greater Wausau Chamber of Commerce and Midpoint Consulting opened the Center Wisconsin AI Center. This center will serve as a hub for AI education, business development and workforce transformation. Learn more about the center here: <https://bit.ly/4fpmeFK>.



 Greater Wausau Chamber of Commerce and 6 others · 7 comments · 2 shares



Greater Wausau Chamber of Commerce
November 1 at 4:28 PM · 🌐

We are delighted to be a part of an exciting partnership with **Northcentral Technical College**, **UW-Stevens Point**, **University of Wisconsin-Stout** and **Midpoint Consulting** on the Central Wisconsin AI Center:



LIVE. LOCAL. FIRST.


AI Center is open Wausau

WSAW.COM


New artificial intelligence training center opens at NTC campus in Wausau

IAAP Greater Central Wisconsin Branch
Ann Dahlke · 4 days ago · 🌐

Join us at NTC in Wausau on Thursday, November 7 for the 2024 Administrative Professionals Conference. There is special pricing for IAAP members and you can earn 4 recertification points.
Register: <https://www.ntc.edu/.../2024-administrative-professionals...>



WORKFORCE TRAINING + PROFESSIONAL DEVELOPMENT



ivate, Inspire, Impact: Future-Ready Admin

Administrative Professionals Conference

Thursday, November 7, 2024
Northcentral Technical College - Wausau Campus

aturing Presenter

ange: Leveraging Person
Admin: Harnessing The
Josh Stutting

Agenda

8:30 a.m. Registration / Networking
9:00 a.m. - 9:30 a.m. Welcome
9:30 a.m. - 11:30 a.m. "Empowering in Charge: Leveraging Technical Writing Skills" (Traci Holbrook)
11:30 a.m. - 12:00 p.m. Lunch (Cafe Bar)
12:00 p.m. - 12:30 p.m. Learning on the Move: Elevating Careers and Certifications
1:00 p.m. - 2:00 p.m. "The Digital Admin: Maximizing Your Power in AI" (Josh Stutting)
2:00 p.m. - 3:30 p.m. Open / Closed

Conference Fees

Volunteer Registration \$70
IAAP Member \$90
NTC Staff Rate \$80
BPA Student \$50

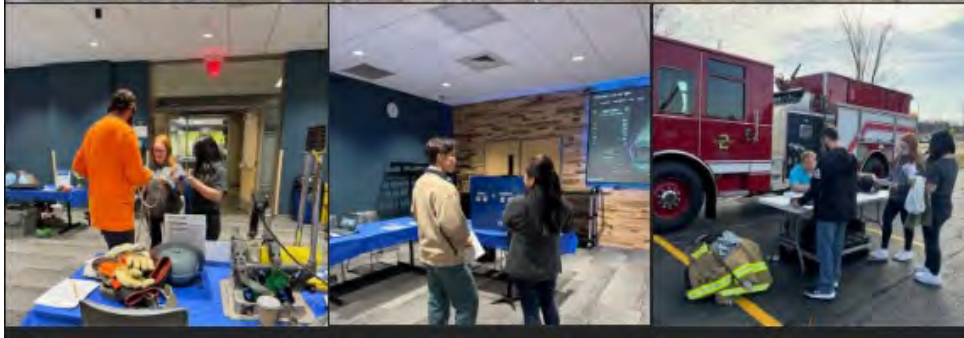
*Conference fees include all sessions, materials, and lunch



Wausau School District

3h · 🌐

Students from the [#WausauSchools](#) West High Business Opportunities and Internship class attended the Northcentral Technical College Preview event, designed to inspire, inform, and ignite student curiosity! Attendees explored NTC's programs and the endless possibilities for their educational journey.



Wausau School District

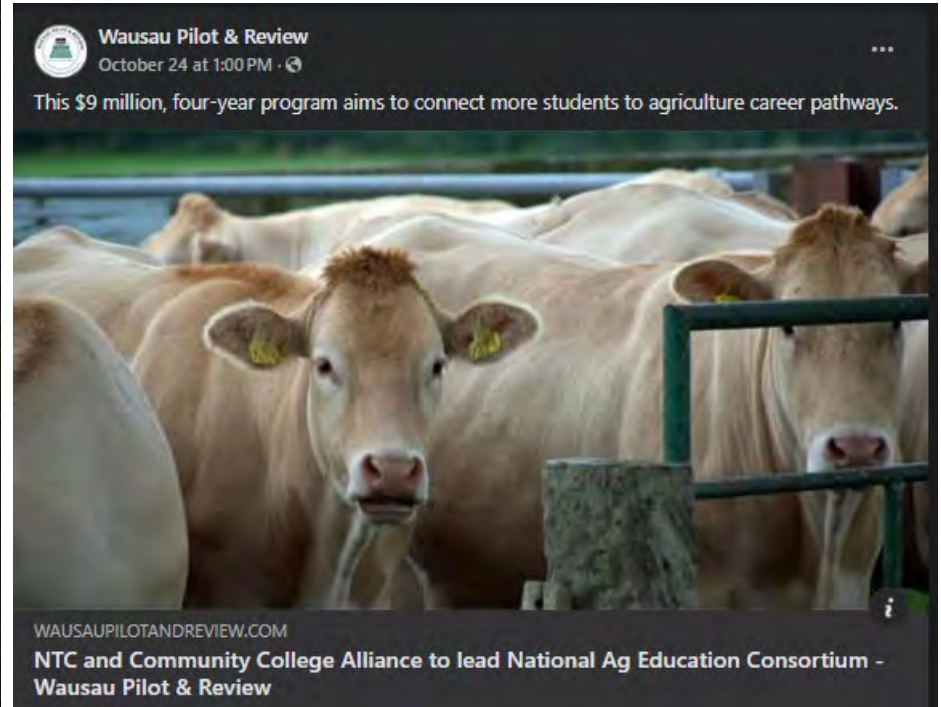
a day ago · 🌐

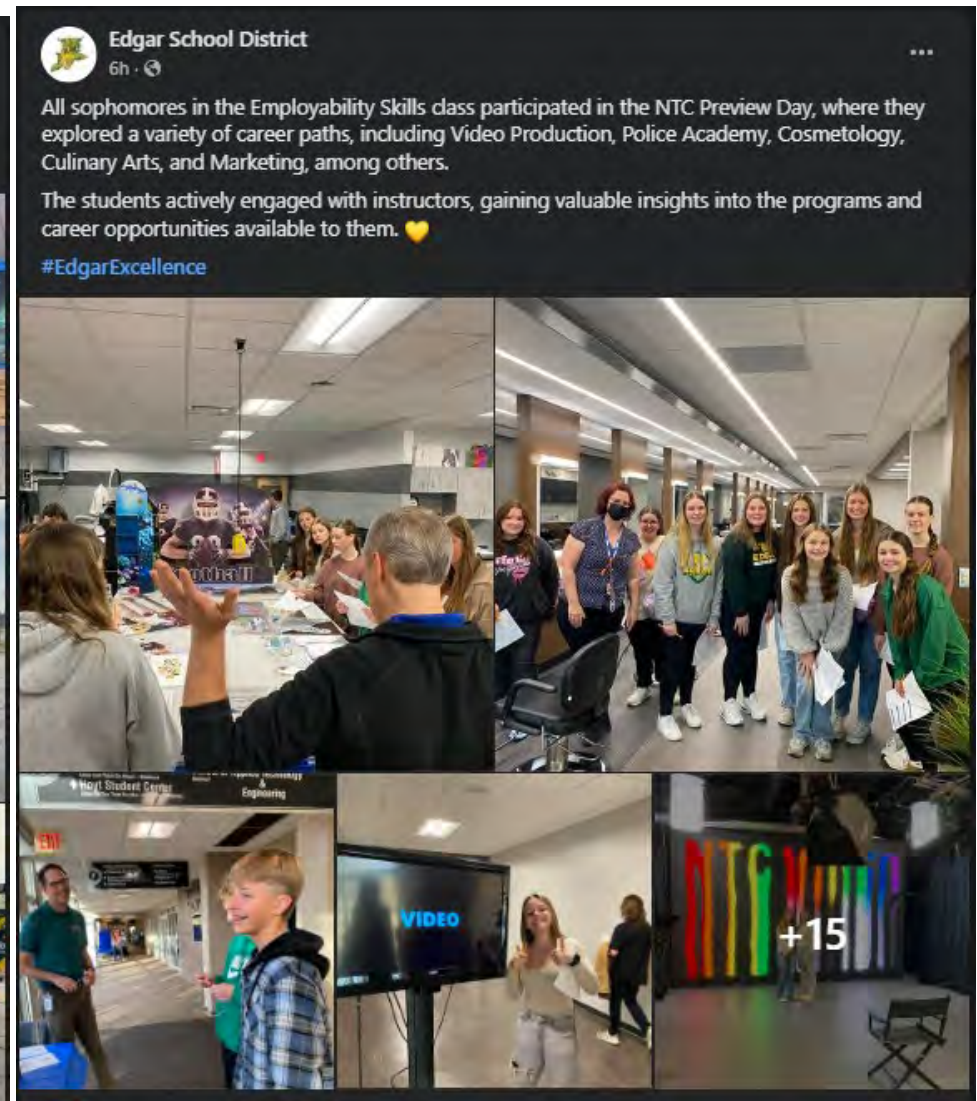
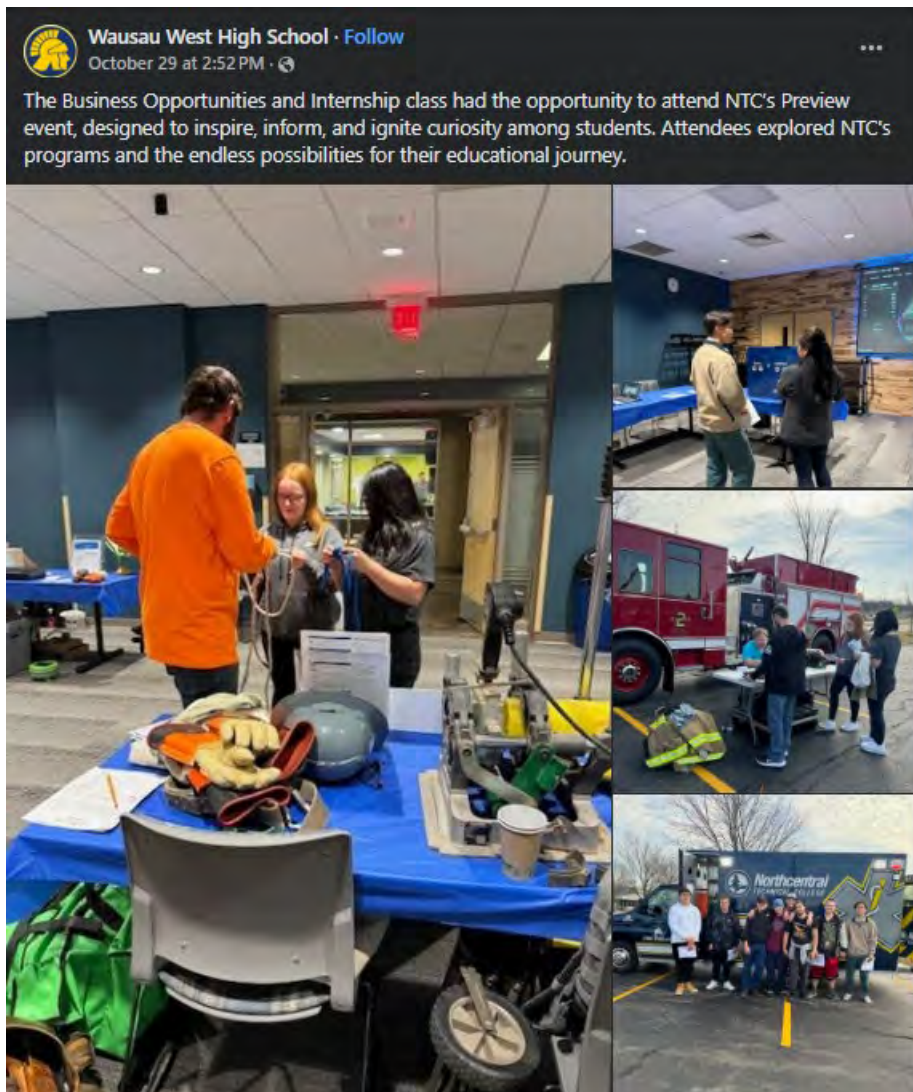
Congratulations to Business Education students from [#WausauSchools](#) West High for earning their industry-recognized Microsoft Office Specialist Master certifications by passing exams in Word, PowerPoint, and Excel!

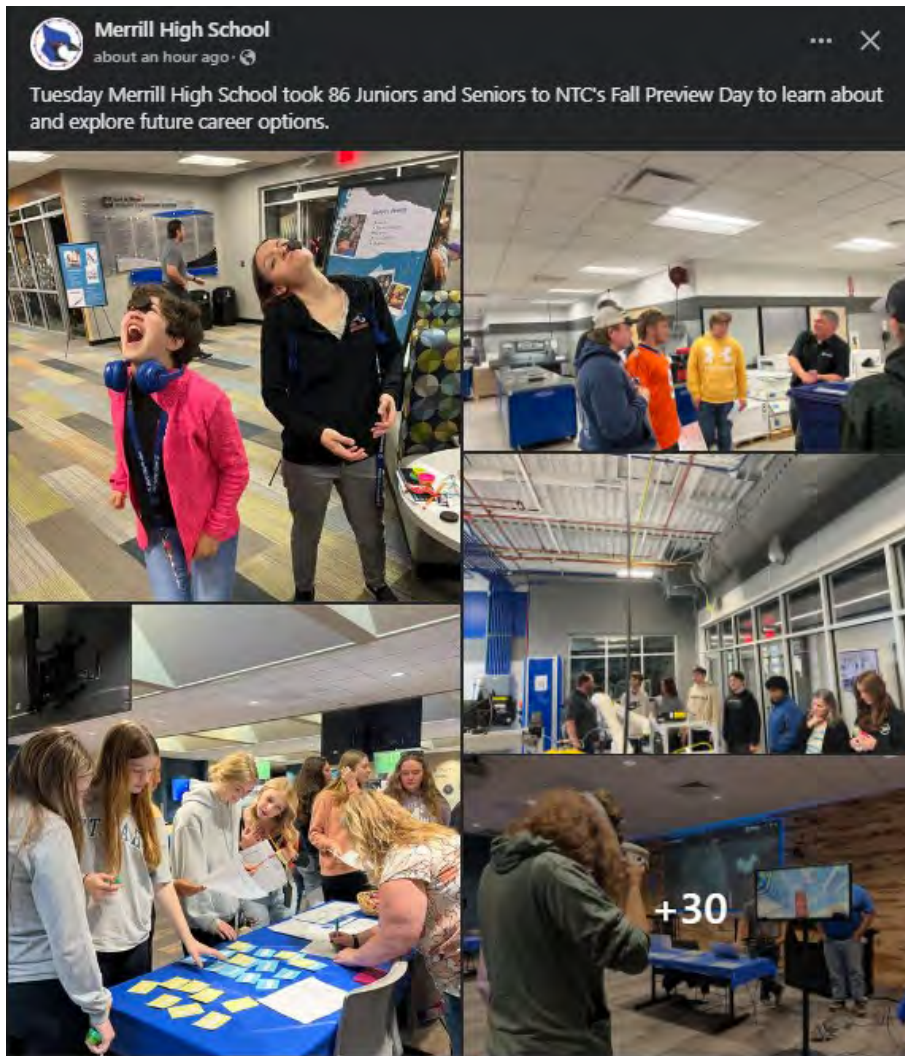
MOS Master certification demonstrates you have the deepest level of skills needed to proficiently use key office programs needed and required in today's industries. In total, 29 certifications have been earned so far!

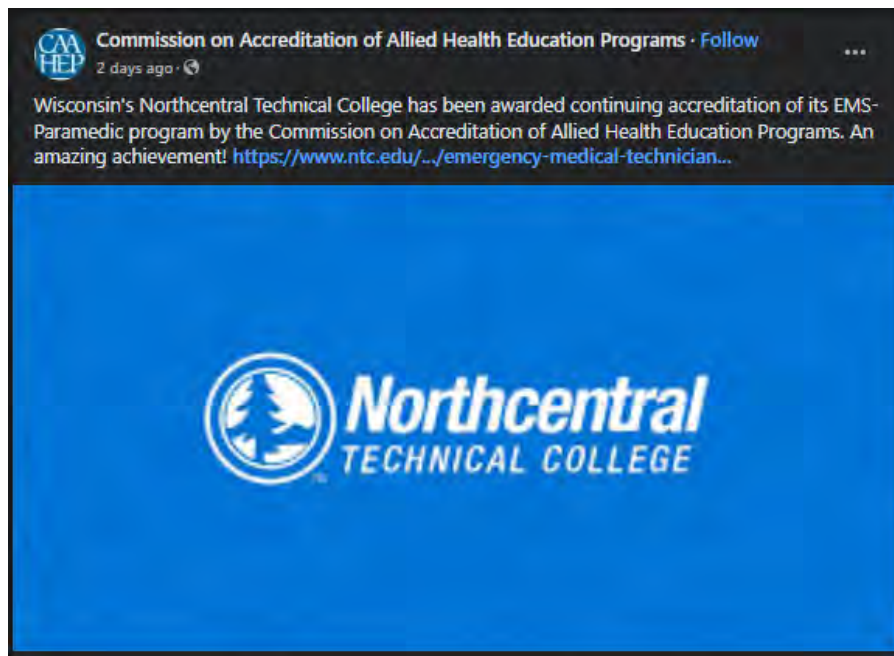
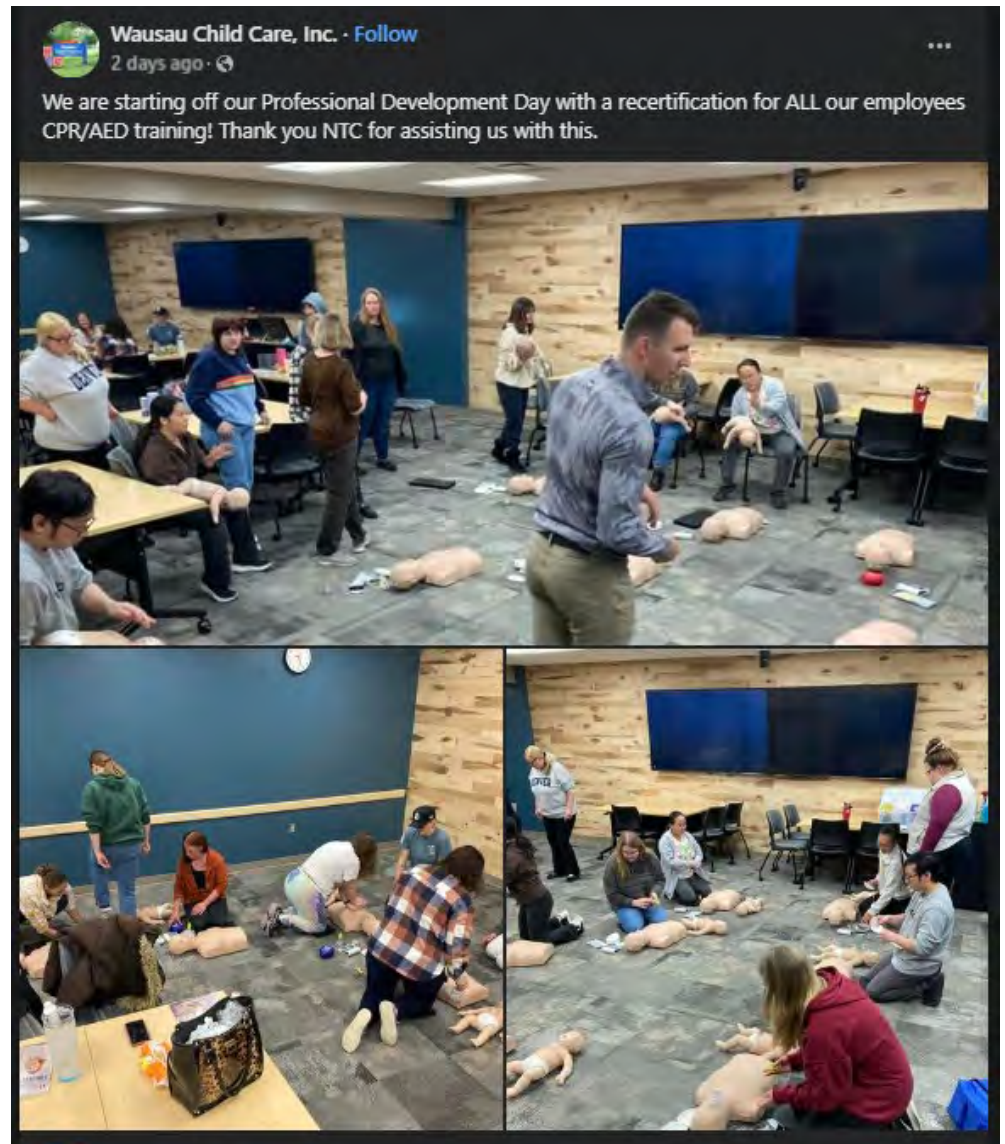
Special thanks to Northcentral Technical College for their support of these programs.

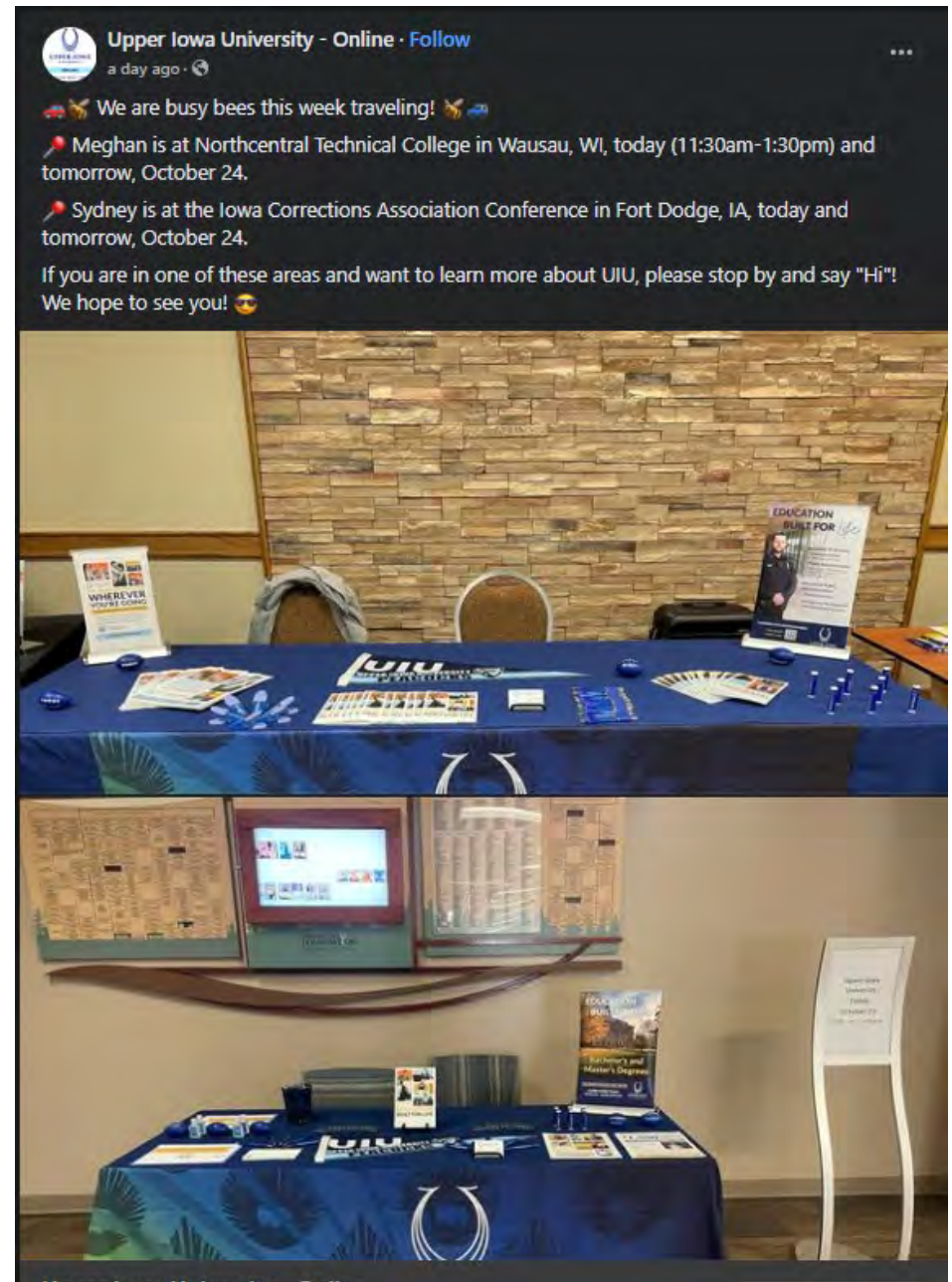














Centergy, Inc. · Follow

26m · 🌐

...

Exciting educational development news! NTC Announces 2024-2029 Strategic Plan

Northcentral Technical College (NTC) has unveiled its strategic plan for 2024-2029, aimed at enhancing educational access, promoting workforce development, and fostering community engagement. The plan focuses on five key pillars: student success, community partnerships, operational excellence, inclusive practices, and innovative programming. By prioritizing these areas, NTC seeks to create a more equitable learning environment, expand partnerships with local businesses, and adapt to the evolving needs of the workforce.

View their full plan here:



NTC.EDU

www.ntc.edu



JARP Industries

2m · 🌐

...

Come visit our table at the [Northcentral Technical College](#) engineering and manufacturing career fair.



1 share



The Ogema Public Library · Follow

a day ago ·

Join us Wednesday, October 30! FREE Technology Help - No need to register!

10:00 - 11:30am Ogema Public Library

12:00 - 1:30pm Westboro Public Library

2:00 - 4:00pm Rib Lake Public Library

Not sure how to use your new electronic device? Need help setting up a device or interested in learning more about technology?

Northcentral Technical College Instructor, Kathy, will teach you how to use your smartphone, tablet, or computer including how to setup your device, basic maneuvering and how to download apps. Bring your own device to this class for personalized technology support.

#TheOgemaPublicLibrary #WestboroPublicLibrary #RibLakePublicLibrary
#NorthcentralTechnicalCollege



Northcentral
TECHNICAL COLLEGE

Community Tech Time

Basic Technology Help Sessions

Free | No registration is required

October 30, 2024 & March 12, 2025

10:00 AM - 11:30 AM

Ogema Public Library

W5005 State Road 86

Ogema, WI 54459

12:00 PM - 1:30 PM

Westboro Public Library

N8855 Second Street

Westboro, WI 54490

2:00 PM - 4:00 PM

Rib Lake Public Library

645 Pearl Street

Rib Lake, WI 54470

Not sure how to use your new electronic device? Need help setting up a device or interested in learning more about technology? Let's learn together.

Our instructor, Kathy, will teach you how to use your smartphone, tablet or computer including how to setup your device, basic maneuvering and how to download apps. Bring your own device to this class for personalized technology support.

CONTACT

NTC's Medford Campus with any questions by calling 715.748.3603.

Northcentral Technical College does not discriminate on the basis of race, color, sex, religion, marital status, sexual orientation, gender identity, age, or ancestry. The following person has been designated to handle inquiries regarding this policy.



Emerging Leaders United Way of Marathon County

Emily Champine · 2 days ago ·

There's still time to register for the last Leadership Launch of the year!

This Leadership Launch will focus on Coaching Job Skills and Employee Performance.

Our speaker will be Cher Vink, Vice President of Human Resources, Facilities & Risk Management at Northcentral Technical College, Wausau Campus.

The cost is \$10 and food will be provided.

Register here today: <https://www.secure.unitedwaymc.org/.../SinglePageRegEvent...>



Leadership Launch #5

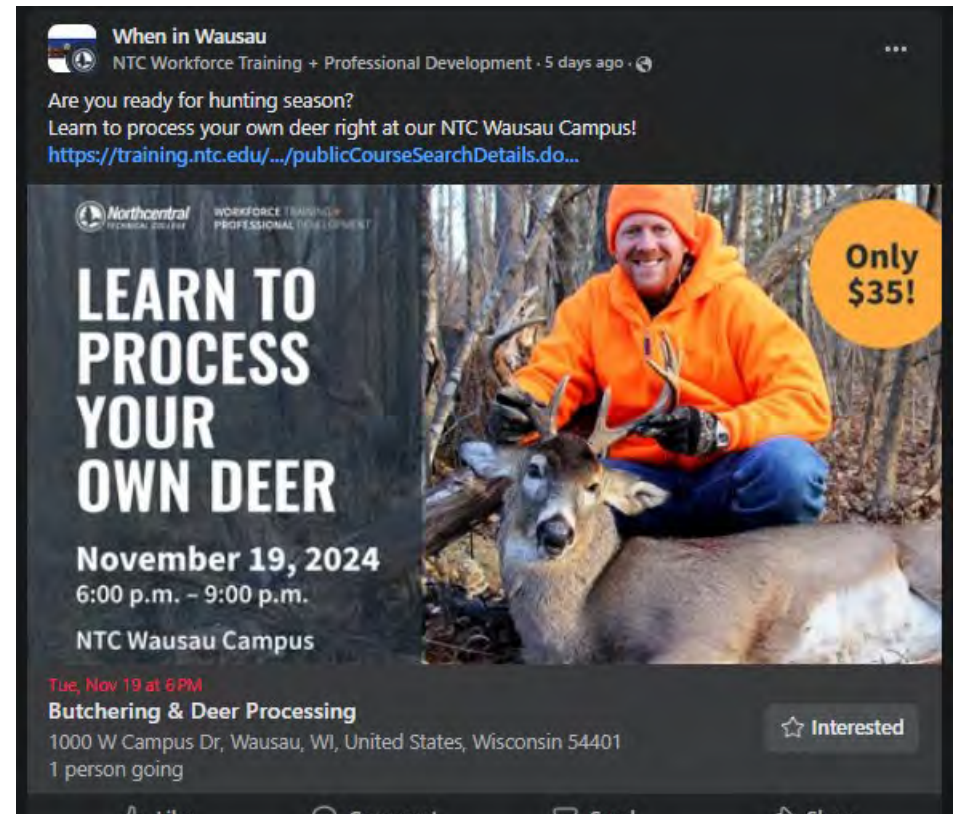
Tue, Nov 12 at 5 PM

Leadership Launch #5

Wausau

Created for Emerging Leaders United Way of Marathon County

☆ Interested





Community Partners Campus
October 18 at 3:59 PM · 🌐

With Halloween just around the corner, now is the time to join us for a **FREE dental sealant clinic** on October 25 from 8a -12p for children ages 6 to 17!

Once again, [Northcentral Technical College](#) has been a wonderful collaborator and we are more than excited to see beautiful, healthy smiles as the result of this teamwork.


One Vision. Many Healthy Teeth.

AN APPOINTMENT IS REQUIRED. To make an appointment for this event, call 715.803.1585.

Services are provided by NTC dental hygiene students, under the supervision of dentists and hygienists, and focus on preventative dental care to keep teeth healthy.

Dental sealants are preventative care that help reduce tooth decay by creating a thin barrier on the chewing surface of the teeth.

Location: NTC Wausau Campus | Center for Health Sciences | 1000 W. Campus Drive | Wausau, WI 54401



This Friday at 8 AM

FREE Dental Sealant Clinic for Kids (Appointment Required)
1000 W Campus Dr, Wausau, WI, United States, Wisconsin 54401
4 Going · 10 Interested

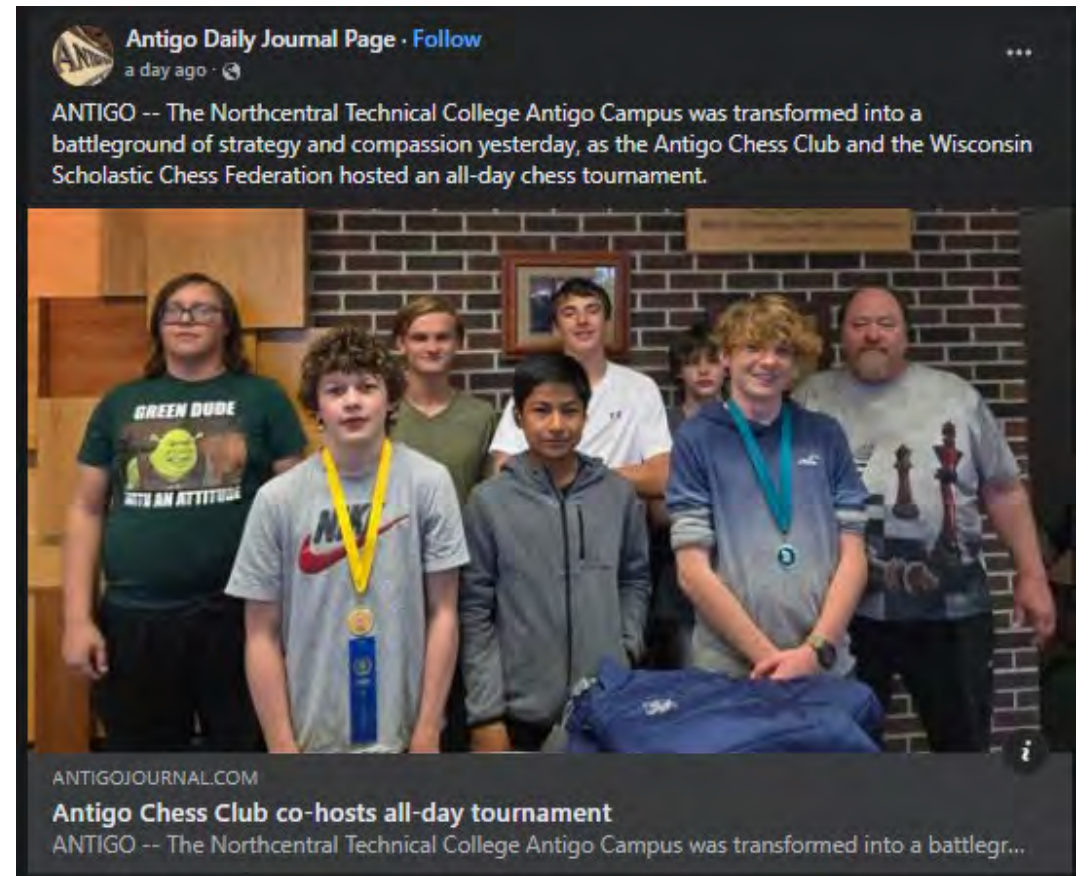
News 9 WAOW · 3 days ago · 🌐

To protect the elderly in the community from scams, NTC and the Wisconsin DOJ held an elder fraud prevention event.



WAOW.COM

NTC hosts elder fraud prevention event
WAUSAU, Wis. -- (WAOW) Scammer often try to cheat elderly people out of the money th...





Antigo information · Join
NTC Workforce Training + Professional Development · 2h ·

Are you ready for hunting season?
Learn to process your own deer right at our NTC Wausau Campus!
<https://training.ntc.edu/.../publicCourseSearchDetails.do...>

Northcentral TECHNICAL COLLEGE
WORKFORCE TRAINING + PROFESSIONAL DEVELOPMENT

LEARN TO PROCESS YOUR OWN DEER

November 19, 2024
6:00 p.m. – 9:00 p.m.
NTC Wausau Campus

Only \$35!

Tue, Nov 19 at 6 PM
Butchering & Deer Processing
1000 W Campus Dr, Wausau, WI, United States, Wisconsin 54401
1 person going

Interested

Wisconsin Concrete Park

4 days ago · 🌐

Our new site map and selfie collage is up!! Redesigning the map has been a year long project and we are SO grateful for all the help from NTC Wausau's graphic design class, April Johnson, Jan Favret, Signature Sign, and our Friends of Fred Smith sign committee. Stop by the Concrete Park to check it out!



Edgar School District

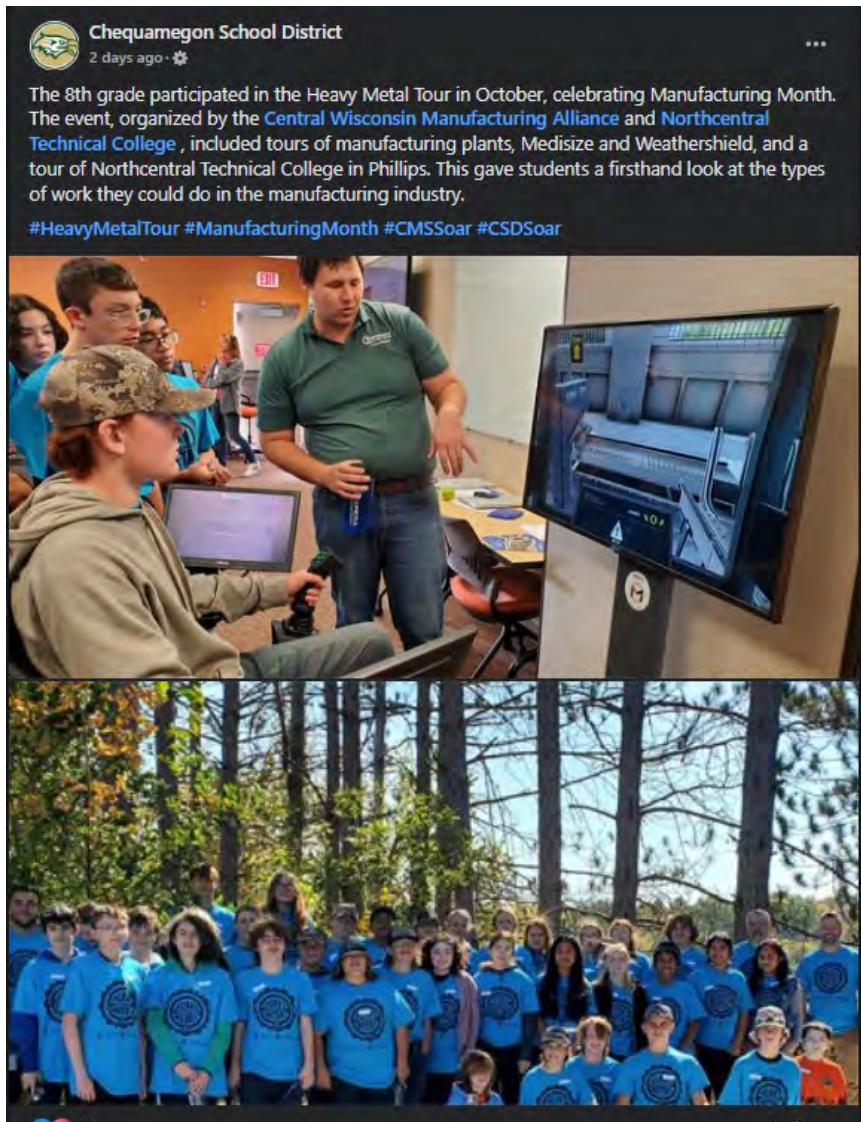
3h · 🌐

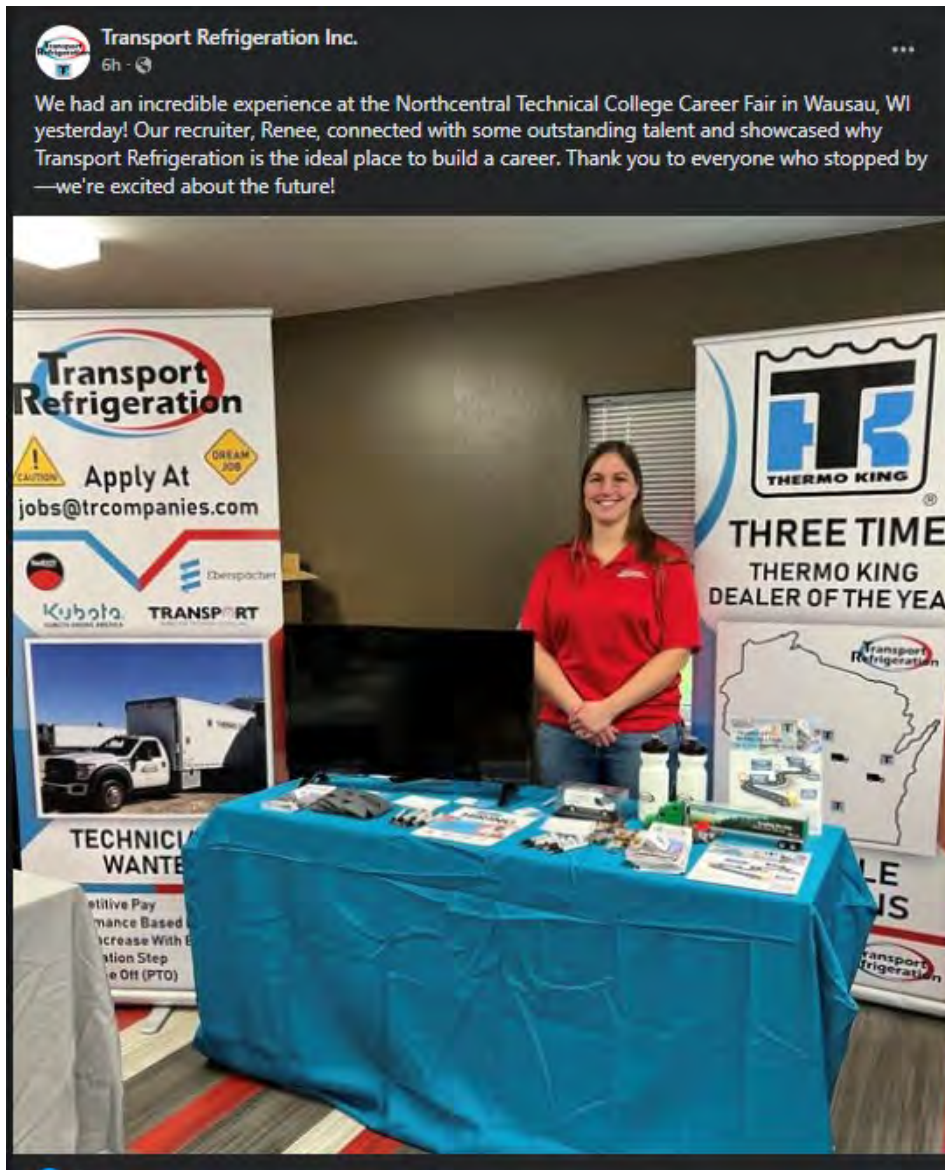
Edgar's eighth-grade students embarked on an exciting field trip focused on Heavy Metal. They began their journey with a tour of Menzer's and County Materials in Marathon, where they explored various industrial processes. Following this, the students visited North Central Technical College for an informative walkthrough tour.

The students thoroughly enjoyed the opportunity to examine the impressive machinery 🏠 and tools 🛠️ firsthand!

#EdgarExcellence







Lucie Panhia Vue-Lee
2 days ago · 🌐

2024 WI Phi Theta Kappa Regional Conference

Today I had the opportunity to take 4 of my honor society students to NorthCentral Technical College in Wausau to learn how to advance their leadership skills, make an important difference in the community, and have long lasting impact on others. The key note speakers were amazing & meeting the other advisors were so inspiring. It was so good to see that I wasn't the only Hmong PTK Advisor in WI. We will definitely be coming back next year.

#iamPTK #PTKadvisor #LeadershipDevelopment



Pine Tree Quilters Guild
Yesterday at 8:32 AM · 🌐

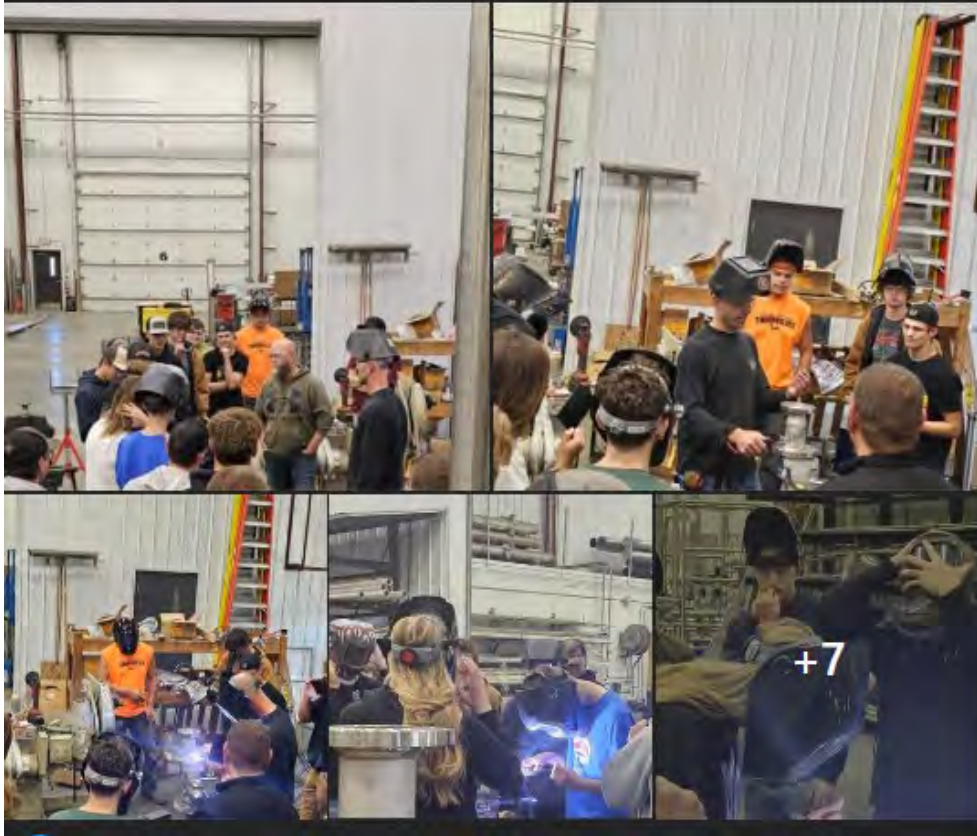
What a great day at the 2024 Pine Tree Quilters Quilt College on Saturday. There were over 85 attendees learning from a choice of 4 different classes - curved piecing, hand needlework, waxed canvas bags and beginning collage quilting! New friends and old, new skills, shopping and lunch at a beautiful facility at Northcentral Technical College. A practically perfect day. A special thank you to our instructors, Mary Wilke (Sew Smart), Heidi Millet (Created Anew), Teresa Locknane (Red Spool Designs) and Kari Bender (Needle and Quilting Workshops).





MP Membrane Process & Controls
SC 10h · 🌐

Today, students from the accelerated welding program at **Northcentral Technical College** visited our facility for an immersive tour designed to enhance their practical skills and industry knowledge. As they explored the facility, they engaged with professional welders, observed advanced techniques in action, and gained insight into real-world applications of their training. This hands-on experience not only reinforces their classroom learning but also allows them to envision their future careers in a dynamic field, fostering connections that could lead to valuable opportunities.



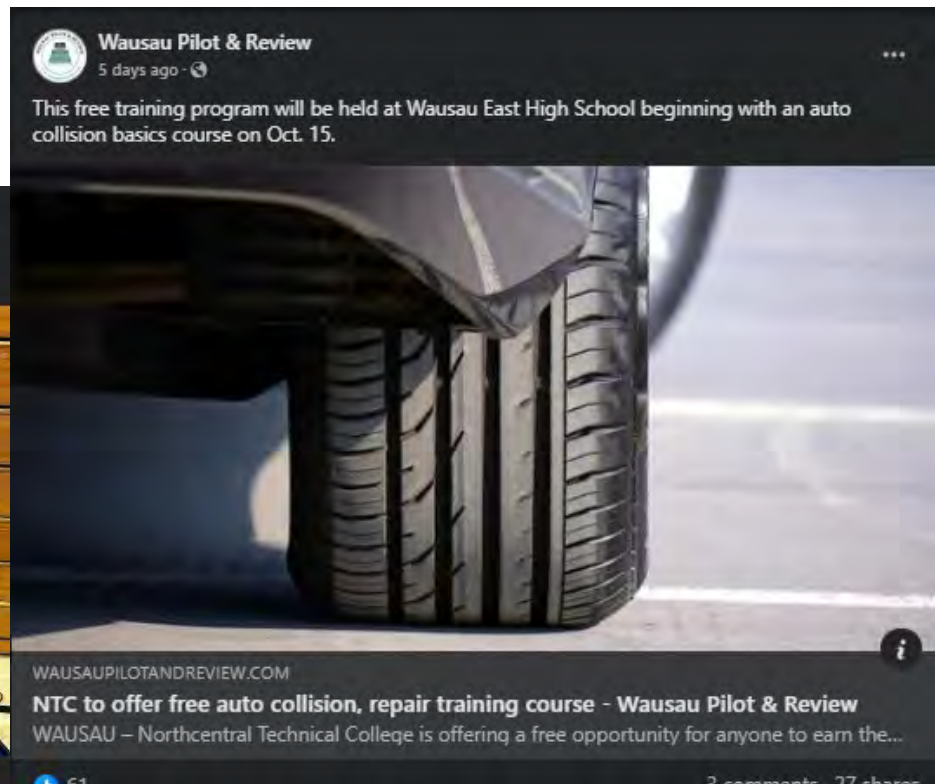
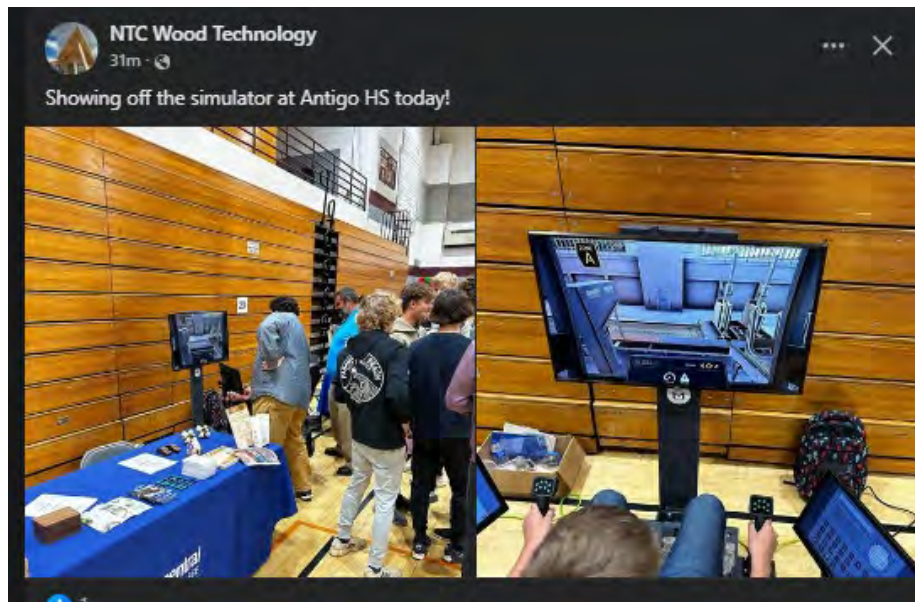
Schuetz Metals, Inc.
20h · 🌐

Yesterday we welcomed **Northcentral Technical College!**

We were excited to have the students from NTC on-site today for a tour of our facility. It was a great opportunity to give a firsthand look into what life after graduation can look like in a real-world, high-tech environment. We are passionate about showing the exciting careers that await in the manufacturing industry and proud to support the next generation!









Chequamegon School District

2h · 🌐

Here's a little "Chequamegon: Where Are They Now?" Mrs. Patterson recently ran into Dakota Larson, CHS '24, down in Wausau. Post-Chequamegon, he enrolled in the Culinary Arts program at [Northcentral Technical College](#). As Mrs. Patterson describes, "he absolutely loves it!" Congratulations and good luck, Mr. Larson!

#WhereIsCSD #WhereAreTheyNow #CSDAlumniSoar #CSDSoar



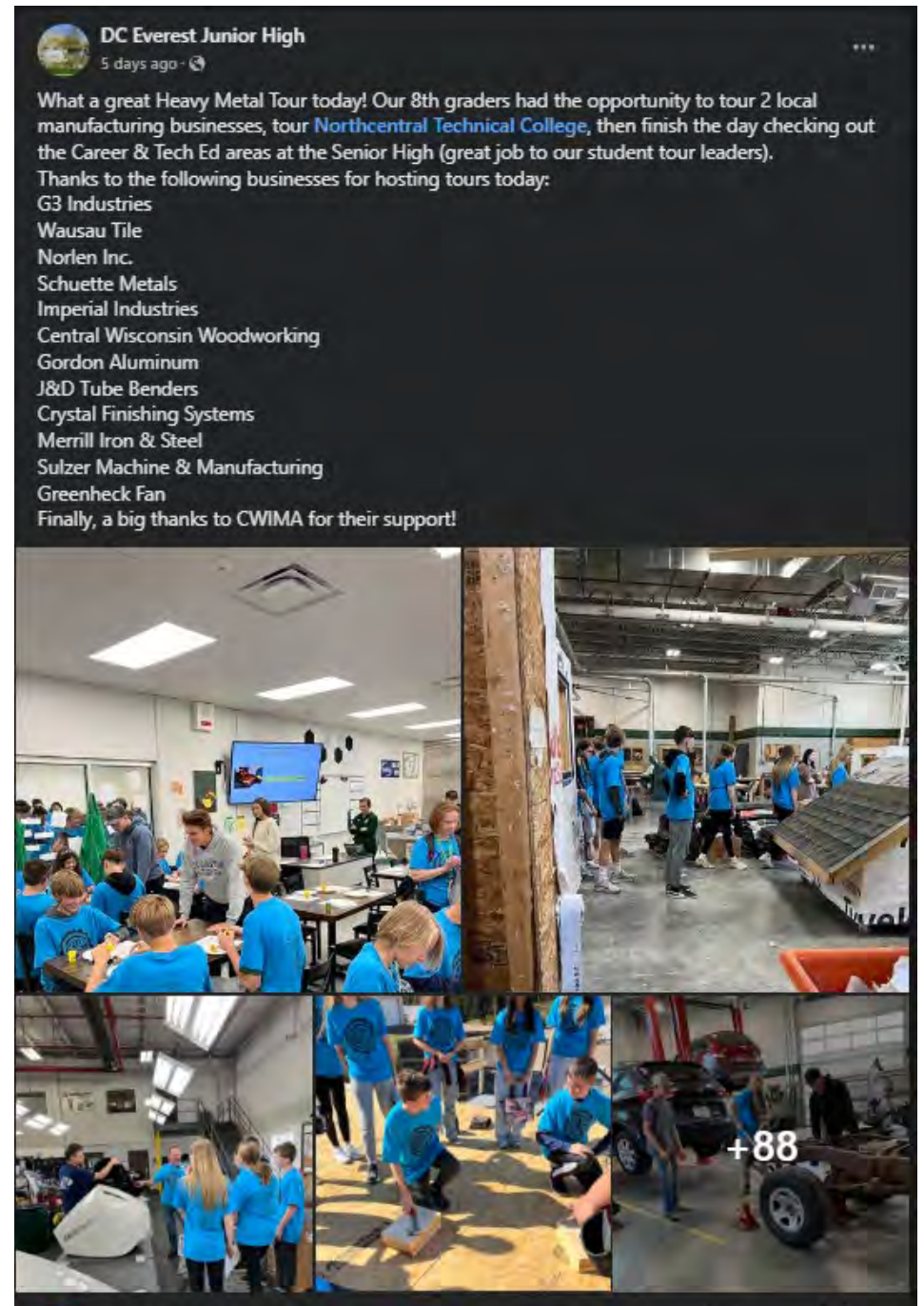
School District of Abbotsford

5 days ago · 🌐

Heavy Metal Tour 2024

Thank you NTC and CWIMA for inviting our 8th graders to their "Heavy Metal Tour." Thank you also to Loos Machine and B&D Fabricators.









Wausau School District

3 days ago · 🌐

October is Manufacturing Month. To highlight the various careers in manufacturing and to showcase the industry, more than 800 #WausauSchools 8th graders participated in Central Wisconsin Manufacturers Alliance's (CWIMMA) Annual Heavy Metal Tour!

Student groups toured manufacturing facilities, viewed state-of-the-art technology, and learned about the variety of career opportunities available in manufacturing. Thank you to the following local manufacturers and community agencies for helping make this awesome event available for our students!

Norlen Inc., J&D Tube Benders Inc., Merrill Iron & Steel, Crystal Finishing Systems, Veritas Steel, Gordon Aluminum Industries, Wausau Tile, Greenheck, Epiroc, Kolbe & Kolbe Millwork, Roastar, Inc., Schuette Metals, and Northcentral Technical College
#CWIMA



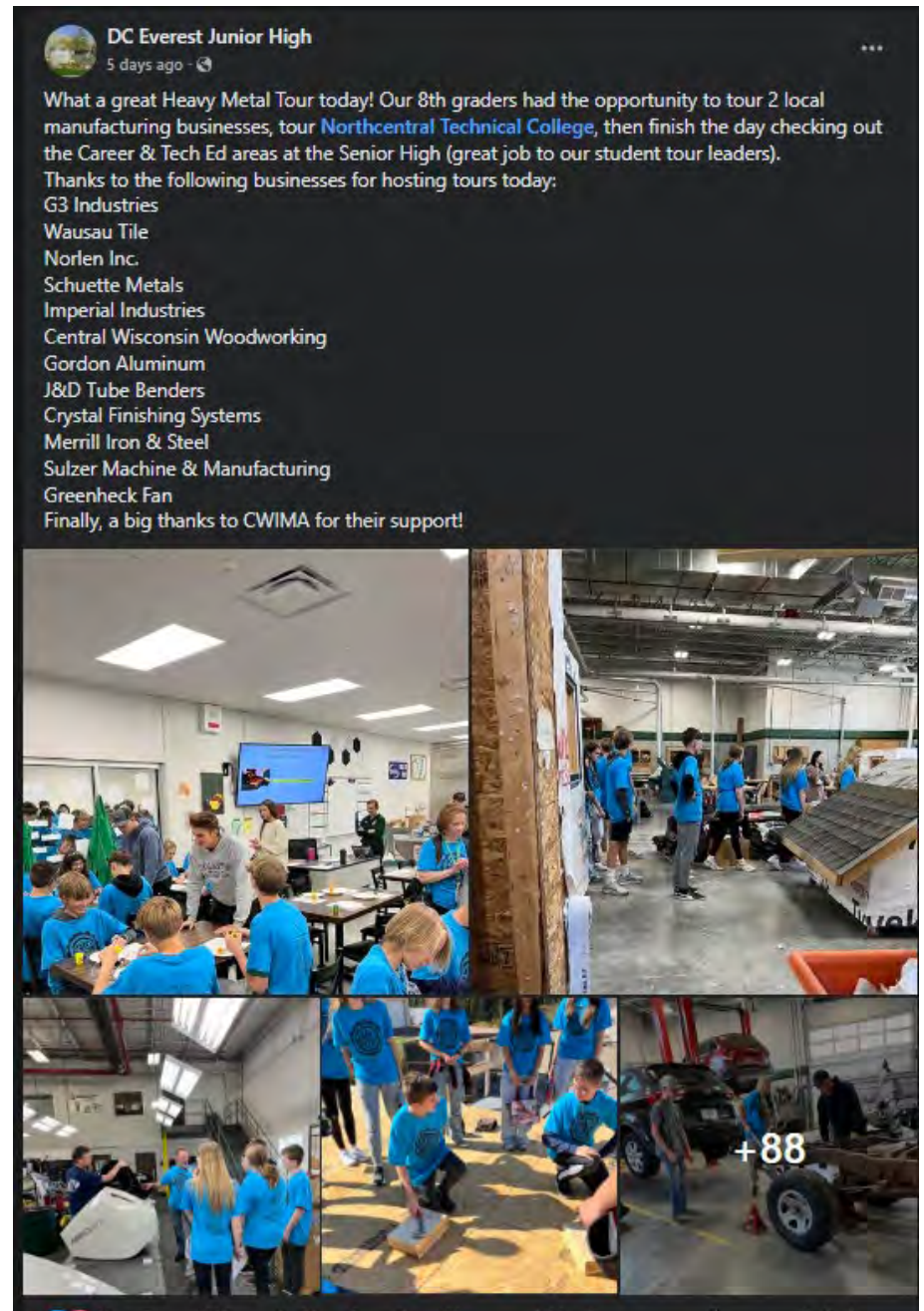
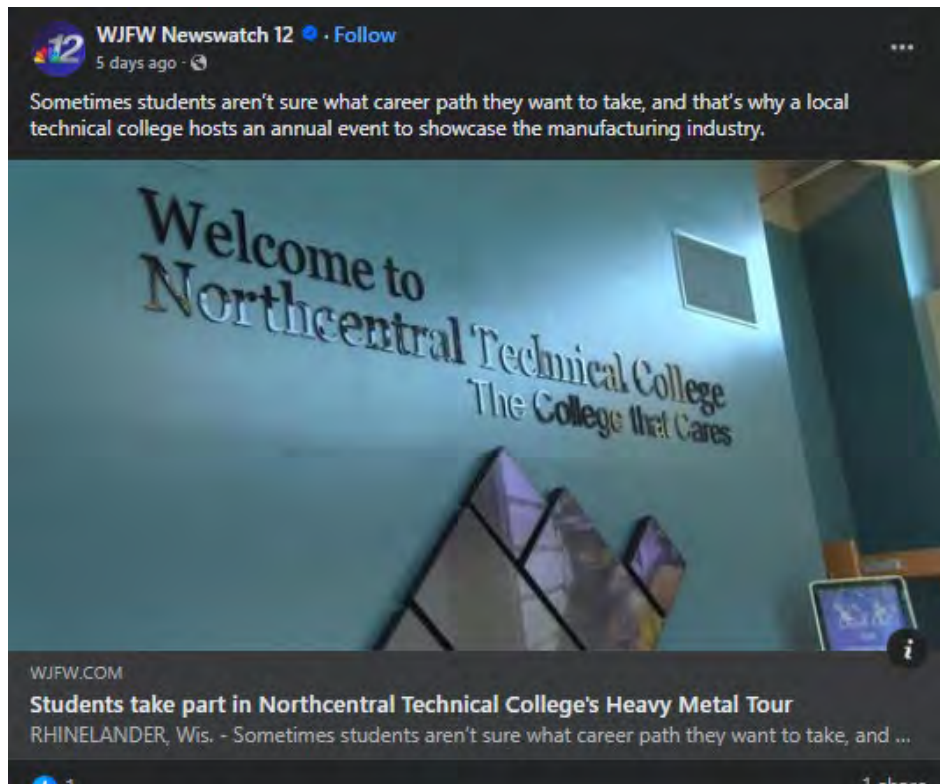
Chequamegon School District

September 30 at 6:00 PM · 🌐

While Freshmen, Sophomores, and Juniors were taking their Pre-ACT exams a couple weeks ago, Seniors were given a glimpse of the future after Chequamegon. Representatives from [Northcentral Technical College](#), [U.S. Army](#), and [BW Papersystems](#) met with students to discuss career paths, go over various documents they would work with, and test their physical capabilities in certain situations. Our eldest student Eagles now have a better idea of what life path might best suit them after next May.

#SeniorWorkshop ##CHSSeniorLife #CHSSoar #CSDSoar







School District of Stratford

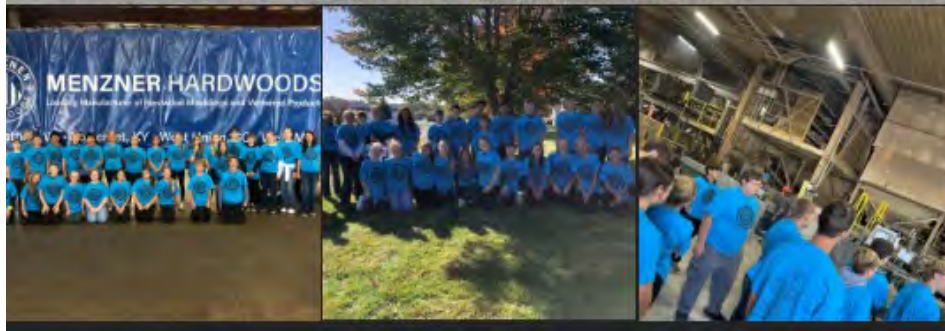
5 days ago · 🌐

🔥🔥 October is Manufacturing Month in Wisconsin! As part of the Heavy Metal Tour, our 8th graders had an incredible opportunity to explore some of the leading manufacturing companies in our area! 🏭⚡

They toured A&B Processing Systems in Stratford, Menzer Hardwoods Co. in Marathon, Membrane Process & Controls Inc. in Edgar, and County Materials in Marathon, plus a walkthrough of **Northcentral Technical College in Wausau! 🛠️🔧

A huge THANK YOU to NTC, CWIMA, and all the amazing businesses and sponsors who made this event possible! 🙌

#Teamwork #Excellence #GoTIGERS #AlwaysTIGERS #iagdtbat 🐾🔥



Dairy Farmers of Wisconsin

6 days ago · 🌐

FFA Day at World Dairy Expo! 💙💚

We're proud to sponsor and support the next generation of agricultural leaders. At Dairy Farmers of Wisconsin, we know the future of farming is in good hands with these passionate [Wisconsin Association of FFA](#) members! 🐮

A big thank you to our partners who made this day possible! Together, we're cultivating the future of dairy! 🌱🔧

Armor Animal Health Farm First Dairy Cooperative Professional Dairy Producers - PDP Calf Star BouMatic Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) Wisconsin Beef Council National Dairy FARM Program Northcentral Technical College Southwest Technical College University of Wisconsin-Platteville University of Wisconsin-River Falls Global Cow ZISK App Fox Valley Technical College

#WisconsinDairy #ProudlyWisconsin #WDE24 #WIFFAw





Northcentral Technical College Fire + EMS Training

5 days ago · 🌐

...

The [Colby School District](#) EMR class traveled to the [Marshfield Fire and Rescue Department](#) to learn about what a day in the life of a Marshfield Firefighter looks like. Thank you to Firefighter/Paramedic Paul Tackes for your time and hospitality.



Media Monitoring Suite



Reports

Name Report

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Date DMA

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Ascending ▲

[Export to Excel »](#)



WSAW (CBS) 10/1/2024 6:21:01 PM

Wausau, WI

NewsChannel 7 @ 6

Local Viewership: 12,501

Local Publicity Value: \$839.70

10 in the morning and 2 in the afternoon. you can bring prescription and over-the-counter medications, and other expired medications. the service is free. northcentral technical college is offering their auto collision fundamentals certificate. the program is free. all will be held at wausau east's automotive lab on tuesday and thursdays and some saturdays. classes start on october 15th. the first day of the october means beginnings and endings. we have an update on the



WSAW (CBS) 10/2/2024 4:38:11 AM

Wausau, WI

Sunrise 7 @ 4.30am

Local Viewership: 3,686

Local Publicity Value: \$129.96

collected. this time of year, people will likely find more deer ticks. for more details about the tick collection, head to our website w-s-a-w dot com. northcentral technical college is offering their auto collision fundamentals certificate. the program is free. all will be held at wausau east's automotive lab on tuesday and thursdays and some saturdays. classes start on october 15th. in continuing coverage... crews in la crosse county were out yesterday battling a fire at a train tie yard. they were called to the scene around 1-30 tuesday morning. the fire was in a shed where wood chips are stored... winds caused the fire to



WAOW (ABC) 10/2/2024 4:37:21 PM

Wausau, WI

News 9 WAOW at 4 PM

Local Viewership: 10,025

Local Publicity Value: \$323.78

>> welcome into this abbreviated news. 9 at 4 o'clock. i'm adam rasmussen, area manufacturers and northcentral technical college hosted thousands of middle schoolers to learn about a career in the industry. news nine's nick robinson is in wausau with what school officials wanted the kids to learn its grade students from over 20 area. middle schools came to ntc to learn about manufacturing and school leaders hope it'll spark their interest from a young age. >> whether it was welding engineering or machine tools. but college showed the students how it's done. the 2 were put on by the central wisconsin manufacturing



WAOW (ABC) 10/2/2024 6:06:49 PM

Wausau, WI

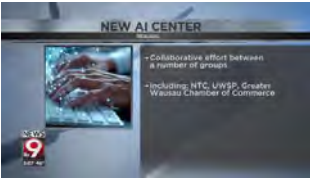
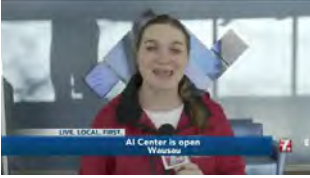



News 9 WAOW at 6PM

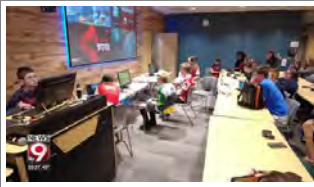
Local Viewership: 24,586

Local Publicity Value: \$1,338.45

website has a full donation page for you to get involved. >> in strafford white williams news 9 w. >> very manufactures along with staff at northcentral technical college hosted thousands of middle schoolers. it's all for them to learn about manufacturing news nine's nick robertson gives us a look at what they're learning. >> 8th grade students from over 20 area. middle schools came to ntc to learn about manufacturing and school leaders hope it will spark their interest from a young age. >> whether it was welding engineering or machine tools. but college show the students how it's done. the tour put on by the central wisconsin

	<p>WAOW (ABC) 10/3/2024 8:27:26 AM Wausau, WI Good Morning America Local Viewership: 1,031 Local Publicity Value: \$16.29</p> <p>>> good morning and thank you for joining us. i'm city for sure if grade students from over 20 area middle schools, rhett northcentral technical college learning about manufacturing school leaders hope to spark their interest from an early age that was put on by the central wisconsin manufacturing alliance. the kid saw manufacturing plants and then headed over the ntc. school officials say the students could really helpful in need further on down the road. >> you know that we have such a demand in our and poor manufacturing careers and to build that and they got like this allows students to start thinking about it to see it in a way that is not formal and</p>
	<p>WAOW (ABC) 10/9/2024 5:08:22 PM Wausau, WI News 9 WAOW at 5PM Local Viewership: 10,025 Local Publicity Value: \$323.78</p> <p>usa marathon county held mock presidential conventions. 650 students from west east and dc. every schools took part at northcentral technical college in wausau. it gave him the chance to talk about issues important to them develop platforms, listening to debates and choose a candidate that they support. it's been kind of fun to watch the spirited debate. and i'm like, man, there's gonna be some pretty good politicians coming out of here. i think it's just a good opportunity >> a good way to preserve place about something new. >> and i had the opportunity to be one of the panelists during the questioning of the debates today and the people taking part very impressive</p>
	<p>WAOW (ABC) 10/14/2024 4:40:09 PM Wausau, WI News 9 WAOW at 4 PM Local Viewership: 12,167 Local Publicity Value: \$357.75</p> <p>>> some area chess champions got the chance to show off their moves. this weekend. the northcentral technical college and ago campus became the board. it's for the end of chess club and the wisconsin scholastic chess federation's all-day chess tournament. the event not only showcase the talents of young players from an ago. marilyn edgar was also a fundraiser for the construction of williams. house of hope, a homeless shelter and ago took home first place team award. today marks indigenous peoples day and it's being recognized on the uw stevens point campus, a free public educational event</p>
	<p>WAOW (ABC) 10/17/2024 10:23:16 PM Wausau, WI News 9 WAOW at 10PM Local Viewership: 20,652 Local Publicity Value: \$1,294.72</p> <p>>> welcome back. scammers often try to cheat elderly people. lot of money. they worked their entire lives for. so the people at northcentral technical college want to give them tools to avoid being swindled school partnered with the wisconsin doj to show elderly community members what scams look like and how to avoid getting ripped off. ntc officials say there are a variety of scams. people fall for. >> love scams. >> where that people will develop a relationship. never meet elderly person. you know about the relationship over the phone. we have the person.</p>
	<p>WSAW (CBS) 10/30/2024 12:10:48 PM Wausau, WI NewsChannel 7 @ Noon Local Viewership: 15,545 Local Publicity Value: \$664.62</p> <p>sunday through tuesday. it's too early to tell how much rainfall we will get. some farmers are bringing the harvest season to an end. others are just beginning because they wait a little longer to start planting. "northcentral technical college" has talked to some farms who have just started harvesting because of the wet spring and summer." but corn harvesting is done. animals are being fed and corn is being sent out to producers. the recent dry weather actually helped this year instead of delaying harvest. trevor frank/ faculty, north central technical college agriculture center of excellence "it has been dry since august, then especially into september through harvest season so that allowed us to get into fields, harvest crops on time and then do some fall applications of manure and plant a cover crop as well."</p>

	<p>WAOW (ABC) 10/31/2024 5:08:00 PM Wausau, WI News 9 WAOW at 5PM Local Viewership: 14,900 Local Publicity Value: \$456.38</p> <p>part in that scheme. new artificial intelligence center is launching in wausau. it is part of a collaborative effort between number of groups including northcentral technical college uw stevens point and the greater was chamber of commerce. the goal is to offer industry specific ai solutions and training or regional businesses. >> new at 5 kids stuck in the hospital. still got their chance to go trick-or-treating today. >> news nine's, why williams in marshfield with the impact that the program had an area families. i'm here at the marshall children's hospital where today every kid, even if</p>
	<p>WSAW (CBS) 11/1/2024 4:02:05 PM Wausau, WI Newschannel 7 @ 4pm Local Viewership: 3,882 Local Publicity Value: \$135.00</p> <p>incorporate it. now, a-i is coming to universities in our area with the very first a-i center. newschannel seven's hailey clevenger was at northcentral technical college for the launch and tells us more. multiple universities in wisconsin are coming together to better understand ai. and they bringing local businesses and you to help them out. it was opening day for the ai center. n-t-c, uw stevens point, uw stout and the wausau chamber will all play a part in the ai center and teaching. once the center is fully operational-- people will go to the center for research, train, create and more. right now the center can be used online. president jeannie worden/ north central technical college "there's going to be an</p>
	<p>WSAW (CBS) 11/4/2024 4:07:31 PM Wausau, WI Newschannel 7 @ 4pm Local Viewership: 5,470 Local Publicity Value: \$185.33</p> <p>normally use campus drive. it's closed between north 4th avenue and north 14th avenue east of mcdonalds crews are working on completing sewer and water laterals for the northcentral technical college campus. traffic is detoured on north 4th avenue, cassidy drive and north 14th avenue. the road is expected to reopen on next monday. many of you will be heading to the polls to cast your ballot on election day. but we already know nearly 150-thousand of you in the newschannel 7 viewing area have your ballots in your local clerk's hands. what does that mean for results on tuesday? 7 investigates' emily davies joins us with what we can</p>
	<p>WAOW (ABC) 11/6/2024 4:13:30 PM Wausau, WI News 9 WAOW at 4 PM Local Viewership: 10,049 Local Publicity Value: \$333.23</p> <p>take a look at some hometown headlines now. northcentral technical college is holding a community open house at the wausau campus. >> it runs until 05:30am, tonight and it is free to the public. you can visit with faculty and staff learned about almost 200 programs and also tour the campus financial aid resource room is also available for anyone who would like additional information about paying for college mosaic of north central wisconsin is holding a conference this week. the second annual connecting communities conference set for november 8th at uw sp wausau.</p>
	<p>WSAW (CBS) 11/16/2024 10:06:24 PM Wausau, WI NewsChannel 7 @ 10 Local Viewership: 21,490 Local Publicity Value: \$1,502.88</p> <p>gives you highlights and reaction from today's game. plus the history made through a record-breaking performance. northcentral technical college played host to its own set of champions today. it's the last day of the wisconsin high school esports association's fall state championship tournament. about 40 high schools from across wisconsin competed. it included games like overwatch 2 and smash bros. students at d.c. everest are also reminding everyone what a champion look like. the school's technology department is creating a trophy for w-i-a-a girls state wrestling. like any piece of great</p>



WAOW (ABC) 11/16/2024 10:37:52 PM

Wausau, WI

Weird Earth

Local Viewership: 15,781

Local Publicity Value: \$936.80

playing this game. so it means a lot. and i mean, playing good today. i didn't i didn't lose today the competition was held over 2 days of northcentral technical college. the winter season kicks off december 9th that culminates in a state tournament in madison on march. well, the badgers getting some well needed rest coming off the bye because they had a big one tonight. let's bring in news 9 sports, austin schiller to break down tonight's matchup. austin, a big one, indeed, brat, especially when you're hosting the number one team in the nation in the oregon ducks looking for their first win over number one team since 2010 down the buckeyes. >> it was the defense that



WAOW (ABC) 11/18/2024 11:24:56 AM

Wausau, WI

News 9 WAOW at 11AM

Local Viewership: 923

Local Publicity Value: \$115.39

i spent the last 3 years playing this game. so it means a lot. and i mean, i'm a pretty good today. i didn't i didn't lose today. >> the competition was held over 2 days. that northcentral technical college. the winter season kicks off december 9th culminates in a state tournament in madison on march. first, a couple of central wisconsin football teams will play for state titles at camp randall this thursday at her in division, 7 in stratford in division 5 are back to the state title game both a year after winning it and are pulled out a thriller beating boyceville. 21 to 20 will take on but o see in cassville thursday morning at 10 strafford also eked out the one point when taking down prairie du chien. 26 to 25.

Items in this report: 16

Total Local Viewership: 182,713

Total Local Market Publicity Value: \$8,954.04

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