

## DISTRICT BOARD OF TRUSTEES REGULAR MEETING

### AGENDA

**DATE:** DECEMBER 5, 2023  
**TIME:** 11:45 A.M. LUNCH WITH FOUNDATION EXECUTIVE BOARD  
12:45 P.M. REGULAR MEETING CALL TO ORDER  
**LOCATION:** NORTHCENTRAL TECHNICAL COLLEGE – TIMBERWOLF CONFERENCE CENTER/D100,  
1000 W. CAMPUS DRIVE, WAUSAU, WI 54401 AND VIA [ZOOM](#)

### 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

### APPROVAL OF MINUTES

- A. Approval of Minutes from October 17, 2023 Board of Trustees Regular Meeting

### ACTION ITEMS

- A. [Final Modifications to the 2022-2023 Budget](#) – Chet Strebe
- B. [Approval of the 2022-2023 Annual Comprehensive Financial Report](#) – Chet Strebe

### CONSENT VOTING AGENDA

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

### INFORMATION/DISCUSSION

- A. President's Report
  - a. Student Representative Update – Mason Knab
  - b. Comments from Informational Update
- B. Chairperson's Report
  - a. Update from WTC DBA Fall Meeting
  - b. NTC Mid-Year Graduation Ceremony: Saturday, December 9, 2023
  - c. Next Regular Board Meeting: Tuesday, January 9, 2024
- 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 provides high-quality, learner and employer focused, educational pathways committed to enriching lives and strengthening the economy.*

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

**MEETING DATE:** December 5, 2023

**TOPIC:** Final Modifications to the 2022-2023 Budget

**POLICY 1.3 – Budgeting** – Budgeting for any fiscal year or the remaining part of any fiscal year shall not deviate materially from Board Community Benefits Statements 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 2022-2023 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:**

Voting Agenda

**PROPOSED MOTION:**

Board approval of the attached motions.

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

Signed: 

Dated: December 5, 2023

Proposed for Board Action  
December 5, 2023

GENERAL FUND  
BUDGET TRANSFER RESOLUTION  
2022-2023 BUDGET

WHEREAS, the Northcentral Technical College District general fund total resources are (\$356,547) less than budgeted for the fiscal year 2022-2023, and

WHEREAS, total uses in the District's general fund are (\$356,547) less than budgeted for fiscal year 2022-2023,

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.

Transfers out were made to the capital projects fund to cover anticipated capital needs related to new ERP system expenses and staff expenses related to capital software.



**Northcentral Technical College  
General Fund  
Budget Transfer Resolution  
2022-2023 Budget**

	<b>2022-2023 Budget</b>	<b>Recommended 2022-2023 Adjusted Budget</b>	<b>Difference</b>
<b><u>RESOURCES</u></b>			
Revenues:			
Local Government	\$9,519,420	\$9,591,597	\$72,177
State Aids	22,090,918	22,078,799	(12,119)
Program Fees	8,942,800	8,872,369	(70,431)
Material Fees	491,491	451,593	(39,898)
Other Student Fees	139,000	124,868	(14,132)
Institutional Revenue	544,000	877,377	333,377
Federal Revenue	0	6,550	6,550
Total Revenues	41,727,629	42,003,153	275,524
Other Funding Sources:			
Interfund Transfers In	1,066,877	422,615	(644,262)
Total Other Funding Sources	1,066,877	422,615	(644,262)
Transfers from Reserves and Designated Fund Balances:*			
Designated for Encumbrances	0	0	0
Designated for Prepaid Expenditures	0	0	0
Designated for Post-Employment Benefits	0	909,429	909,429
Designated for Operations	143,079	171,688	28,609
Designated for State Aid Fluctuations	22,768	12,430	(10,338)
Designated for Subsequent Year	1,000,000	100,000	(900,000)
Designated for Subsequent Years	34,153	18,644	(15,509)
Total Transfers	1,200,000	1,212,191	12,191
Total Resources	\$43,994,506	\$43,637,959	(\$356,547)
<b><u>USES</u></b>			
Expenditures:			
Instructional	\$25,800,413	\$24,008,102	(\$1,792,311)
Instructional Resources	1,069,688	1,087,668	17,980
Student Services	3,054,200	2,781,409	(272,791)
General Institutional	9,832,090	9,077,599	(754,491)
Physical Plant	4,238,115	4,194,949	(43,166)
Public Service	0	0	0
Total Expenditures	43,994,506	41,149,727	(2,844,779)
Interfund Transfers Out	0	1,447,729	1,447,729
	0	1,447,729	1,447,729
Transfer to Reserves and Designated Fund Balances:*			
Designated for Encumbrances	0	20,317	20,317
Designated for Prepaid Expenditures	0	376,579	376,579
Designated for Post-Employment Benefits	0	0	0
Designated for Operations	0	643,607	643,607
Designated for State Aid Fluctuations	0	0	0
Designated for Subsequent Year	0	0	0
Designated for Subsequent Years	0	0	0
	0	1,040,503	1,040,503
Total Uses	43,994,506	43,637,959	(356,547)

\*Represents increase or decrease to designated balance.

SPECIAL REVENUE FUND - OPERATIONAL  
BUDGET TRANSFER RESOLUTION  
2022-2023 BUDGET

WHEREAS, the Northcentral Technical College District special revenue fund – operational total resources are \$1,086,782 greater than budgeted for the fiscal year 2022-2023, and

WHEREAS, total uses in the District’s special revenue fund – operational are \$1,086,782 greater than budgeted for fiscal year 2022-2023,

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

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

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

The increase in Local Government revenue is due to an increase in allocated tax levy funds designated to the Special Revenue Fund-Operational. The increase in State revenue is due to additional state grants made available throughout the fiscal year that the College was awarded. An increase in Workforce Training and Dual Credit contracts led to the increase in Institutional Revenue. The increase in Federal revenue is related to the final spending of COVID relief funding as well as higher activity in several multi-year federal awards than initially estimated.

**Northcentral Technical College  
Special Revenue Fund - Operational  
Budget Transfer Resolution  
2022-2023 Budget**

	<b>2022-2023 Budget</b>	<b>Recommended 2022-2023 Adjusted Budget</b>	<b>Difference</b>
<b><u>RESOURCES</u></b>			
Revenues:			
Local Government	\$800,000	\$900,000	\$100,000
State Aids	2,080,577	2,239,109	158,532
Program Fees	234,000	201,671	(32,329)
Material Fees	29,000	29,423	423
Other Student Fees	500,000	546,092	46,092
Institutional Revenue	5,157,016	5,523,911	366,895
Federal Revenue	2,178,568	2,627,274	448,706
Total Revenues	10,979,161	12,067,480	1,088,319
Other Funding Sources:			
Interfund Transfers In	0	106,263	106,263
Total Other Funding Sources	0	106,263	106,263
Transfers from Reserves and Designated Fund Balances:*			
Designated for Operations	0	100,000	100,000
Designated for Subsequent Year	207,800	0	(207,800)
Total Transfers	207,800	100,000	(107,800)
Total Resources	\$11,186,961	\$12,273,743	\$1,086,782
<b><u>USES</u></b>			
Expenditures:			
Instructional	\$8,425,434	\$8,955,270	\$529,836
Instructional Resources	172,118	112,013	(60,105)
Student Services	1,729,977	1,822,023	92,046
General Institutional	696,196	749,830	53,634
Physical Plant	123,236	20,965	(102,271)
Public Service	0	0	0
Total Expenditures	11,146,961	11,660,101	513,140
Interfund Transfers Out	40,000	365,590	325,590
	40,000	365,590	325,590
Transfer to Reserves and Designated Fund Balances:*			
Designated for Operations	0	148,052	148,052
Designated for Subsequent Year	0	100,000	100,000
	0	248,052	248,052
Total Uses	11,186,961	12,273,743	1,086,782

\*Represents increase or decrease to designated balance.

Proposed for Board Action  
December 5, 2023

SPECIAL REVENUE FUND – NON-AIDABLE  
BUDGET TRANSFER RESOLUTION  
2022-2023 BUDGET

WHEREAS, the Northcentral Technical College District special revenue fund – non-aidable total resources are (\$25,711) less than budgeted for the fiscal year 2022-2023, and

WHEREAS, total uses in the District’s special revenue fund – non-aidable are (\$25,711) less than budgeted for fiscal year 2022-2023,

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 decrease in Local Government revenue is due to a decrease in allocated tax levy funds designated to the Special Revenue Fund-Non-Aidable. The increase in State Aids and Federal Revenue are due to higher state and federal financial aid disbursed to students, which is also reflected in the increased expense.

**Northcentral Technical College  
Special Revenue Fund - Non-Aidable  
Budget Transfer Resolution  
2022-2023 Budget**

	<b>2022-2023 Budget</b>	<b>Recommended 2022-2023 Adjusted Budget</b>	<b>Difference</b>
<b><u>RESOURCES</u></b>			
Revenues:			
Local Government	\$300,000	\$65,770	(\$234,230)
State Aids	1,419,190	1,475,013	55,823
Other Student Fees	250,000	264,769	14,769
Institutional Revenue	55,000	49,738	(5,262)
Federal Revenue	8,280,832	8,424,021	143,189
Total Revenues	10,305,022	10,279,311	(25,711)
Other Funding Sources:			
Interfund Transfers In	0	0	0
Total Other Funding Sources	0	0	0
Transfers from Reserves and Designated Fund Balances:*			
Reserve for Student Organizations	0	0	0
Total Transfers	0	0	0
Total Resources	\$10,305,022	\$10,279,311	(\$25,711)
<b><u>USES</u></b>			
Expenditures:			
Student Services	\$10,254,502	\$10,278,232	\$23,730
Total Expenditures	10,254,502	10,278,232	23,730
Interfund Transfers Out	0	0	0
	0	0	0
Transfer to Reserves and Designated Fund Balances:*			
Reserve for Student Organizations	50,520	1,079	(49,441)
Total Transfers	50,520	1,079	(49,441)
Total Uses	\$10,305,022	\$10,279,311	(\$25,711)

\*Represents increase or decrease to designated balance.

CAPITAL PROJECTS FUND  
BUDGET TRANSFER RESOLUTION  
2022-2023 BUDGET

WHEREAS, the Northcentral Technical College District capital projects fund total resources are (\$176,472) less than budgeted for the fiscal year 2022-2023, and

WHEREAS, total uses in the District's capital projects fund are (\$176,472) less than budgeted for fiscal year 2022-2023,

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. Supply chain issues and long lead times caused a higher than usual construction in progress balance, resulting in a decreased capital project fund expenditures occurring in the current fiscal year.

**Northcentral Technical College  
Capital Projects Fund  
Budget Transfer Resolution  
2022-2023 Budget**

	<b>2022-2023 Budget</b>	<b>Recommended 2022-2023 Adjusted Budget</b>	<b>Difference</b>
<b><u>RESOURCES</u></b>			
Revenues:			
State Aids	382,603	377,489	(5,114)
Institutional Revenue	553,605	995,232	441,627
Federal Revenue	1,714,954	1,410,481	(304,473)
Total Revenues	2,651,162	2,783,202	132,040
Other Funding Sources:			
Proceeds from Debt	12,000,000	12,000,000	0
Interfund Transfers In	0	1,567,235	1,567,235
Total Other Funding Sources	12,000,000	13,567,235	1,567,235
Transfers from Reserves and Designated Fund Balances:*			
Reserve for Capital Projects	1,935,453	59,707	(1,875,746)
Total Transfers	1,935,453	59,707	(1,875,746)
Total Resources	\$16,586,615	\$16,410,144	(\$176,471)
<b><u>USES</u></b>			
Expenditures:			
Instructional	\$3,978,195	\$5,120,338	\$1,142,143
Instructional Resources	806,482	771,569	(34,913)
Student Services	0	7,650	7,650
General Institutional	7,270,798	6,605,151	(665,647)
Physical Plant	4,531,141	3,899,173	(631,968)
Public Service	0	0	0
Total Expenditures	16,586,616	16,403,881	(182,735)
Interfund Transfers Out	0	6,263	6,263
	0	6,263	6,263
Transfer to Reserves and Designated Fund Balances:*			
Reserve for Capital Projects	0	0	0
	0	0	0
Total Uses	\$16,586,616	\$16,410,144	(\$176,472)

\*Represents increase or decrease to designated balance.

Proposed for Board Action  
December 5, 2023

DEBT SERVICE FUND  
BUDGET TRANSFER RESOLUTION  
2022-2023 BUDGET

WHEREAS, the Northcentral Technical College District debt service fund total resources are (\$246,367) less than budgeted for the fiscal year 2022-2023, and

WHEREAS, total uses in the District's debt service fund are (\$246,367) less than budgeted for fiscal year 2022-2023,

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

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



**Northcentral Technical College  
Debt Service Fund  
Budget Transfer Resolution  
2022-2023 Budget**

	<b>2022-2023 Budget</b>	<b>Recommended 2022-2023 Adjusted Budget</b>	<b>Difference</b>
<b><u>RESOURCES</u></b>			
Revenues:			
Local Government	\$14,002,966	\$13,770,657	(\$232,309)
Institutional Revenue	50,000	135,437	85,437
Total Revenues	14,052,966	13,906,094	(146,872)
Other Funding Sources:			
Premium on Long-Term Debt	400,000	300,505	0
Interfund Transfers In	0	0	0
Total Other Funding Sources	400,000	300,505	0
Transfers from Reserves and Designated Fund Balances:*			
Reserve for Debt Service	0	0	0
Total Transfers	0	0	0
Total Resources	\$14,452,966	\$14,206,599	(\$246,367)
<b><u>USES</u></b>			
Expenditures:			
Physical Plant	\$14,002,966	\$14,081,590	\$78,624
Total Expenditures	14,002,966	14,081,590	78,624
Interfund Transfers Out	0	0	0
	0	0	0
Transfer to Reserves and Designated Fund Balances:*			
Reserve for Debt Service	450,000	125,009	(324,991)
	450,000	125,009	(324,991)
Total Uses	\$14,452,966	\$14,206,599	(\$246,367)

\*Represents increase or decrease to designated balance.

Proposed for Board Action  
December 5, 2023

ENTERPRISE FUND  
BUDGET TRANSFER RESOLUTION  
2022-2023 BUDGET

WHEREAS, the Northcentral Technical College District enterprise fund total resources are \$313,183 greater than budgeted for the fiscal year 2022-2023, and

WHEREAS, total uses in the District's enterprise fund are \$313,183 greater than budgeted for fiscal year 2022-2023,

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  
2022-2023 Budget**

	<b>2022-2023 Budget</b>	<b>Recommended 2022-2023 Adjusted Budget</b>	<b>Difference</b>
<b><u>RESOURCES</u></b>			
Revenues:			
Local Government	\$0	\$80,006	\$80,006
Institutional Revenue	1,991,000	2,036,885	45,885
Federal Revenue	0	0	0
Total Revenues	1,991,000	2,116,891	125,891
Other Funding Sources:			
Interfund Transfers In	0	0	0
Total Other Funding Sources	0	0	0
Transfers from Reserves and Designated Fund Balances:*			
Retained Earnings	0	187,292	187,292
Total Transfers	0	187,292	187,292
Total Resources	\$1,991,000	\$2,304,183	\$313,183
<b><u>USES</u></b>			
Expenditures:			
Auxiliary Services	\$1,967,000	\$2,221,844	\$254,844
Total Expenditures	1,967,000	2,221,844	254,844
Interfund Transfers Out	0	82,339	82,339
	0	82,339	82,339
Transfer to Reserves and Designated Fund Balances:*			
Retained Earnings	24,000	0	(24,000)
	24,000	0	(24,000)
Total Uses	\$1,991,000	\$2,304,183	\$313,183

\*Represents increase or decrease to designated balance.

Proposed for Board Action  
December 5, 2023

INTERNAL SERVICE FUND  
BUDGET TRANSFER RESOLUTION  
2022-2023 BUDGET

WHEREAS, the Northcentral Technical College District internal service fund total resources are (\$1,142,445) less than budgeted for the fiscal year 2022-2023, and

WHEREAS, total uses in the District's internal service fund are (\$1,142,445) less than budgeted for fiscal year 2022-2023,

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  
2022-2023 Budget**

	<b>2022-2023 Budget</b>	<b>Recommended 2022-2023 Adjusted Budget</b>	<b>Difference</b>
<b><u>RESOURCES</u></b>			
Revenues:			
Institutional Revenue	\$6,582,000	\$6,410,432	(\$171,568)
Total Revenues	6,582,000	6,410,432	(171,568)
Other Funding Sources:			
Interfund Transfers In	0	0	0
Total Other Funding Sources	0	0	0
Transfers from Reserves and Designated Fund Balances:*			
Retained Earnings	970,877	0	(970,877)
Total Transfers	970,877	0	(970,877)
Total Resources	\$7,552,877	\$6,410,432	(\$1,142,445)
<b><u>USES</u></b>			
Expenditures:			
Auxiliary Services	\$6,526,000	\$5,601,892	(\$924,108)
Total Expenditures	6,526,000	5,601,892	(924,108)
Interfund Transfers Out	1,026,877	194,192	(832,685)
	1,026,877	194,192	(832,685)
Transfer to Reserves and Designated Fund Balances:*			
Retained Earnings	0	614,348	614,348
	0	614,348	614,348
Total Uses	\$7,552,877	\$6,410,432	(\$1,142,445)

\*Represents increase or decrease to designated balance.



**YEARS ENDED  
JUNE 30, 2023 & 2022**

Prepared by the NTC Finance team.

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



**YEARS ENDED 2023 & 2022**

Annual Comprehensive  
Financial Report

December 5, 2023

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, 2023, 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, 2023. 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.

In addition, NTC provides its 2022-2023 Institutional Accomplishments as a source of background information on its financial activities.



## 2022-2023 End of Year College-Wide Accomplishments

### Learner Success

- Successfully launched University Transfer Program. 76 students accepted to NTC's program and 69 in the Madison College shared program.
- Celebrated National Transfer Week with a Transfer Fair that included 15 college partners.
- Completed implementation of student progress tool allowing students and advisors to view percent of progress student has made toward credential completion.
- Decrease in Cohort Default Rate for FY2019 (from 8.5% to 2.0%).
- Moved Alt High to the main campus. This will allow efficiencies in providing security coverage, introduces students to the college environment, saves operating costs, and eliminates the safety issues with students walking down the road without sidewalks to the bus stop.
  - Thanks to the increased proximity, students took 85 college credits, 50 campus tours were provided, and they experienced 187 career explorations.
- Accreditation:
  - Successfully hosted our Automotive Service Excellence (ASE) recertification visit and were recommended for our 5-year recertification.
  - Successful Accreditation Commission for Education in Nursing (ACEN) site visit for Nursing; recommended continued full accreditation.
  - Radiography successfully completed a site visit with the Joint Review Committee on Education in Radiologic Technology (JRCERT) with an anticipated eight-year approval.
- Open Educational Resources (OERs) were implemented for first semester nursing students.
- Completed 3-year nursing simulation clinical enhancement grant which included:
  - Hosting a nursing educator simulation conference
  - Installation of Pyxis machine
  - Virtual Reality equipment installed
  - Purchase of two ethnically diverse simulators
- Completed 2-year Career Pathways Nursing grant which included:
  - Purchase of Next Gen NCLEX preparation product for 3<sup>rd</sup> semester students
  - Increased tutoring for nursing students
- Successfully completed the Faculty Quality Assurance System state office visit, with every area of code identified as "met." They commented that we were recognizably "innovative" and "a forward-thinking organization." They emphasized that these traits are "unique" in our system and they look to us to lead the way.
- Candidate Physical Ability Test (CPAT) continues its success, and the number of registrants in fall was five times higher than when the program started in 2019.
- In the 2021-2022 Fact-Book published by the WTCS, NTC is noted as ranking:
  - 3<sup>rd</sup>: Percent increase in headcount from last year
  - 5<sup>th</sup>: Total headcount in 2021-2022

- 3<sup>rd</sup>: Non-post-secondary (AE/ELL) total headcount 21/22
  - 4<sup>th</sup>: Vocational-adult (CE/PD) total headcount 21/22
  - 3<sup>rd</sup>: Total headcount of justice involved students
  - 4<sup>th</sup>: Most academically disadvantaged students in the WTCS
- Completed blacktop surfaces on the new CDL parking lot at the Public Safety Center of Excellence (PSCoE). This new lot will allow more area to store and park CDL trucks with electrical plugs for winter use. It will also allow for additional training areas when the EVOC track is in use by Public Safety.
- Completed construction of the Center of Excellence in Communication Technologies (Studio 7) and held a ribbon cutting ceremony in March 2023 with the Dudley Foundation, Dudley family, NTC Board of Trustees, and NTC Foundation Executive Committee.
- Moved Nursing Assistant program to the Health Sciences building to integrate Nursing Assistant into the health area and increase exposure to additional health career options.
- Integrated Virtual Reality into Nursing program courses.
- Added Nursing Instructional Assistant to support nursing student learning (with great success!).
- Professional Development reached pre-pandemic levels for students served and revenue generated.
- The NTC Library created a self-guided audio tour and scavenger hunt event to encourage student exploration of the newly redesigned Timberwolf Learning Commons space. The tour includes both audio and transcript to increase accessibility.
- Changed admissions process for culinary and cosmetology programs removing program wait lists resulting in a better experience for incoming students.
- EMS/EMT programming was moved to the Geriatric Education Center which has been renamed the Emergency Services Center. This will allow EMS/EMT classes to be close to the Regional Forensic Science Center.
- Increased Adult Basic Education (ABE)/English Language Learning (ELL) FTE by 16.4 over last year.
- Redesigned the website's mobile navigation menu to provide quicker access to search functionality for individuals using mobile devices.
- Expanded content strategy for digital, social and public relations around storytelling.
- Awarded \$2,406,329 in WTCS competitive and allocation grants for 15 different projects; 100% of NTC proposals were awarded; NTC received the 6th largest amount.
- Workforce Advancement Training grants were awarded by the WTCS for a total of \$766,584 to support 1,400 employees at 39 companies.
- Youth Apprenticeship:
  - Awarded Wisconsin Department of Workforce Development (DWD) Youth Apprenticeship grant for \$477,400 to support 434 youth.
  - Exceeded 2023 goal by 49 students for a total of 401 Youth Apprenticeships.

- Awarded \$400,000 in non-profit grants to support scholarships, Healthcare 4.0, and our sawmill project.
- The 9th Annual Golf Fore Scholarships event was held at Bass Lake Golf Course in Antigo to support Wood Technology students and program; 131 golfers, 48 sponsors participated, and 16 volunteers, including 3 current students and two program alumni; net revenue was \$25,000+.
- Assisted donors in establishing 14 new scholarship funds.
- Phillips Welding Academy graduated 21 students.
- 246 students participated in summer camp activities where they learned about career pathways, leadership, and future job opportunities.
- Graduated our largest Law Enforcement Academy class ever – 21 students.

#### **Diversity, Equity, Inclusion + Accessibility**

- Successful Veterans Affairs (VA) Audit and continued designation as a military friendly college.
- Created Timberwolf-to-Go option (food pantry) and relocated Timberwolf Table to the main building.
- Successfully awarded \$350,000 and began work on a National Science Foundation (NSF) grant ('Retooling Machine Tool') with a focus on supporting and developing manufacturing program access to underserved populations (in particular the southeast Asian population).
- Presented at the Limitless Learning Summit to academic leaders from across the country on NTC's Affordable Educational Resources/Cengage Unlimited Initiative.
- Purchased two ethnically diverse simulators.
- Joined Women in Manufacturing as an organizational member, allowing access to membership and events for our students.
- Amy Gajewski, Marketing Faculty, was awarded an Equity in College Classroom grant from UW Madison which resulted in the research, development and delivery of her presentation "Integrating Diversity, Equity, and Inclusion in the Virtual Classroom".
- Executive Dean of Academic Excellence and Accreditation Manager were selected to present NTC's DEIA rubric at the annual Higher Learning Commission (HLC) Conference.
- Fully implemented our DEIA rubric across all NTC courses.
- Implemented numerous accessibility improvements to ensure that all of our website's content is accessible to all individuals, including those with situational, temporary, or permanent disabilities.
- Provided Spanish language version of viewbook for Spanish speaking community members
- Increased enrollment in ELL classes at the Phillips campus. Great support from employers for their Spanish speaking employees.

#### **Access**

- Enhanced Chatbot allowing student access to assistance 24/7.
- Community Technology Centers:

- Have served over 150 individuals in Antigo and Phillips.
  - Launched Centers at Medford, Spencer, and Wittenberg campuses.
- Developed new admission pathways for health programs to launch in Fall 2023.
- Revised Church Mutual Scholars program to allow current students to apply.
- Adjusted Promise Program application criteria to remove additional barriers. We received 161 applications for the 2023-2024 Promise program.
- Made improvements to our NTC Connect infrastructure to address issues discovered in our phase one rollout.
- Awarded 245 scholarships totaling \$207,810 for the fall 2022 season. In Spring, 552 scholarships were awarded totaling \$413,500.
- Completed 2022 Employee Giving Campaign raising a total of \$100,830 (surpassing goal of \$82,000). As of June 7, the 2023 Employee Giving Campaign raised over \$74,000 toward the goal of \$82,000.
- Awarded over \$35,000 in student emergency funds (in addition to HEERF).
- Built a CDL Class B and Class A accelerated program, reducing the time for employees to acquire a CDL license.
- 20 NTC Apprenticeship students received a Tools of the Trade Scholarship.
- Through a Community Foundation Grant, offered Alt High School students a welding opportunity in partnership with Monk Gardens. This is our second-year collaborating to develop metal sculptures for Sara's Storybook Garden.
- As of Fall 2022, 53% of NTC courses were using affordable course materials.
- Transitioned to in-person Open House in Fall 2022 and had a turnout of over 300 guests in Spring 2023.
- Received over 760 high school applicants to NTC programs for fall 2023.
- Intramurals were revitalized post-COVID, seeing 116 total participants across all sports.
- Band saw filing classes ran at full capacity. Receiving calls throughout the US inquiring about the program.
- Purchased a Fire Vent Trailer to increase training opportunities as it is a mobile training device which can be utilized for contracts and at other regional sites.

### **Collaboration**

- Exceeding pre-COVID event/activity participation with over 10,000 guests participating in events, tours, custom visits, and presentations.
- Development of Langlade County Human Resources Networking committee in partnership with Langlade County Economic Development Corporation.
- Dean of School of Agricultural Sciences, Utilities + Transportation has been appointed to the Governor's Wisconsin Agriculture Educational and Workforce Development Committee.

- Agriculture Center of Excellence, along with the Wausau Area Builders Association (WABA), hosted 800 students at the farm for Build My Future day.
- Agriculture Center of Excellence hosted 500-4<sup>th</sup> grade students at the farm for Food for America.
- Hosted Early Childhood Education Career + Job Exploration Day with roughly 23 volunteers from different child care settings and agencies. The nearly 50 attendees included community members, high school teachers and students, and NTC students.
- Facilitating short-term training options for Greenheck in partnership with Workforce Training + Professional Development (WT+PD).
- Expanded professional development offerings in Electromechanical and Automation program areas with several industry partners (Harley Davidson, Mullins Cheese, Regal-Beloit) in collaboration with WT+PD.
- Hosted Wisconsin Governor Tony Evers for an event recognizing the success of Wisconsin Apprenticeship which included a tour and presentation of our new Smart Manufacturing Lab.
- Kicked off our partnership with Engineering Tomorrow with four events held in our STEM Center and included 150 students. Ended the year with 10 total events and more than 250 students impacted.
- Hosted a Society of Manufacturing Engineers meeting which included sharing School of Engineering + Advanced Manufacturing program options, and a tour of our labs and facilities.
- Successfully invested and completed over \$700,000 in local business training with our 2022 Workforce Advancement Training (WAT) grant funds.
- Partnership with Comprehensive Drug Testing; launched training portal for partnership with Canadian Hockey League, and have served 1,700 participants.
- Partnering with Wausau Fire Department (WFD) on a paramedic cohort of WFD new hires to take NTC paramedic program while employed with WFD to meet their hiring requirements. These 10+ new hires were added to our regular paramedic class cohort which began in January 2023.
- Completed the grant funded 2018 North Central Sustainable Agriculture + Research Education (SARE) Consortium Project - Community College Alliance for Agriculture Advancement (C2A3): Regionally-Specific and Collaborative Educational Approaches to Promote Sustainable Soil Health Practices; this was a collaboration with eight community colleges from seven states; NTC was the lead.
- Received Mine Safety and Health Administration (MSHA) State Grant funds to conduct safety and health training for Wisconsin's mine workers.
- Partnering with UW-Stevens Point on an awarded Wisconsin Economic Development Corporation (WEDC) Workforce Innovation Grant that will focus on the forestry industry; funds received will create a mini-sawmill at our Wood Technology Center of Excellence at our Antigo campus (\$4,497,518).
- Held a listening session with leaders in the Medford area with a goal of seeking input to improve programming and service to the Medford community. Based on the session:



- Regional Managers meet monthly with Deans to evaluate needs and implement programming;
- NTC participated in the Medford Community Home Show to promote NTC programs and offerings;
- We wrote for and were awarded a Workforce grant to provide Nursing Assistant classes to ELL students in the West Region;
- Started a Health Academy at the Medford campus in partnership with local high schools;
- NTC wrote and received a WTCS Career Pathways Grant: Pioneering + Exploring Career Pathways in NTC's West Region. The grant includes a dedicated Regional Career Pathway Specialist, providing dedicated support to adult students, proactive career exploration to rural high schools, proactive career exploration, apprenticeship access, and allow us to engage employers for hands-on, real-life career exploration opportunities.
- Hosted the Wisconsin Technical College District Boards Association summer meeting.
- Recognized as the Organization of the Year by the Hmong American Center.
- Launched Aspirus/NTC Workforce Pipeline project team.
- Hosted 300 first through third grade students in nursing with NTC students providing education on health topics.
- Planned and executed a collaborative education/employment outreach to the Ho Chunk Nation with Marshfield Clinic and the Ho Chunk Tribal Work Force.
- Workforce Training + Professional Development fulfilled 149 customized training contracts; up 16% over last year.
- Successfully hosted the Central Wisconsin Science + Engineering Festival in April 2023, in partnership with Michigan Tech University – Mind Trekkers Road Show. During the event, we welcomed nearly 4,000 people to campus with the assistance of 181 NTC employee volunteers.
- Collaborated with DWD-BAS on the development of two Transportation Apprenticeship programs.
- Successfully joined a partnership with UW-Stout, SACA, Lab Midwest, Greenheck, and other WTCS institutions to offer a Bachelor's in Automation Leadership to our students in multiple technical program areas.
- Completed an analysis of the On-Site Clinic to determine decisions for best use in future.
- Provided armed intruder training during Faculty Development Days.
- Leadership Development and Business Management Faculty hosted and facilitated "hands on" activities focusing on leadership and career at the Wausau campus for the Central Wisconsin High School Leadership Program offered through the Wisconsin Institute for Public Policy and Service.

- Volunteer Income Tax Assistance (VITA) Program launched and processed over 70 tax returns from community members and NTC students.
- Working closely with Marathon County on plans for the Regional Forensic Science Center to be located on the NTC Wausau Campus. Assisting them with building plans, Memorandum of Understanding (MOU) draft documents, and budgeting.
- Secured two new University Transfer articulation agreements with UW-Green Bay and UW-Oshkosh.
- Partnered with Ethiopian Community Development Council (ECDC) and New Beginnings to establish a bridge between pre-literacy instruction and ELL courses at NTC for Afghan refugees.
- Co-lead on Langlade County Economic Development Community Dream-Up grant to expand child care options in Langlade County.
- Heavy Metal Tour returned this fall with the largest attendance to date.
- Student clubs did 34 community service events, including a project by our Pole Climbers Club where they traveled and extended electricity to homes in the Navajo Nation.
- Phi Theta Kappa chapter earned five-star status for the 10th year in a row.

#### **Innovation + Growth**

- Workday:
  - Successful go-live of Workday Financials and Workday Human Capital Management on July 1, 2022. Training and full rollout of all modules are on target to complete by June 30, 2023.
  - Started Workday Student with target go-live date of October 2024. Data conversions are tracking ahead of schedule.
- Move to Manufacturing (M2M):
  - Built a new "For Employers" section on the Move to Manufacturing website, allowing existing employer partners to easily track participant activity and potential employer partners to connect with us for more information on getting started with the program.
  - Created a Move to Manufacturing Employee Onboarding option to help M2M employer partners get new employees up to speed quicker and to help increase employee retention.
  - Added six new companies as employer partners in M2M: Northern Wire, Roastar, Wausau Tile, Schuette Metals, Jarp, and Kolbe Windows and Doors.
- Revitalized NTC's Virtual Tours of Wausau, Antigo, Phillips, Medford and Spencer campuses as well as the Public Safety Center of Excellence.
- Completed construction, officially opened and held a ribbon cutting ceremony for our new Industry 4.0 Smart Manufacturing Lab and revealed our updated Engineering and Advanced Manufacturing Center of Excellence.
- Received final WTCS approval for our Smart Manufacturing Technology Associate Degree with plans to launch in Fall 2023.

- New Saw Filing lab was completed and we successfully started our Saw Filing program in Fall 2022.
- Community Education courses:
  - New classes created to be hosted at the Agriculture Center of Excellence including Beekeeping, Wine Making, and Pasture Restoration as well as two offerings in our STEM Center.
  - Signed a Memorandum of Understanding (MOU) with Master Gardeners of Marathon County as their educational partner for annual calendar of Continuing Education Unit (CEU) offerings.
- Esports team placed top 8 out of 32 teams in Wisconsin Collegiate Rocket League Tournament beating the 6<sup>th</sup> seed UW Madison team. They are also the #1 seed in the New England Collegiate Conference and won the divisional championship.
- Ran a first-time, summer jail academy to support local employer requests.
- Running double the amount of truck driving/CDL classes since the prior year; added a third full-time truck driving faculty.
- Wisconsin Department of Agriculture, Trade and Consumer Protection Secretary Romanski visited campus to announce NTC as a recipient of \$250,000 in funding from Governor Evers for Meat Processing Development programming (Pasture to Plate).
- Piloting the implementation of an employer sponsored 75-hour nursing assistant course.
- The Medical Laboratory Technician (MLT) distance learning program opened and applications have already exceeded capacity for Fall 2023.
- Ran a summer 2023 Phlebotomy program for the first-time, due to employer requests. This program exceeded capacity for student enrollment.
- Surgical Technology faculty created a “Wound Closure” course for WTPD and have already scheduled a second course due to employer requests.
- Awarded \$250,000 in WTCS Grant Funding for a Career Pathways Grant – “Invigorating NTC’s Engineering Technologies Career Pathways” – with a plan for two years of specific work on developing and increasing our Engineering Technology pathway options for students, incumbent workers, and our community members.
- Awarded Emerging Markets grant in support of developing a Therapeutic Massage program which is scheduled to launch in fall 2023.
- Completed design and Request for Proposal (RFP) for the new Mobile Health Learning Lab trailer. The Lab will be used to train 96 additional Certified Nursing Assistants (CNAs) and provide CPR training to 72 individuals at their locations, in rural northcentral Wisconsin. Scheduled to take delivery of the trailer in December 2023.
- Worked with health staff and engineers to develop plans for the Health 4.0 initiatives. Construction began in June 2023. The project will include additional simulation rooms, surgical suite renovation, an immersive technology room, virtual reality space, and other advanced

technology upgrades like Syndavers and LifeCast simulators. Project is scheduled to be complete and ready for classes in August 2023.

- Agriculture Center of Excellence improvements:
  - Completed the Veterinary Science Lab remodel at the Agriculture Center of Excellence, and currently working with Learning on attaining American Veterinary Medical Association (AVMA) Accreditation.
  - Purchased and installed loafing sheds at the Agriculture Center of Excellence. The loafing sheds will allow the Veterinary program to bring in a variety of animal species for the students in the Veterinary Technician Program.
  - Completed a new Ag Storage Building to replace storage shed used for new Ag Veterinary Science Lab.
  - Completed the new canvas Ag Feed Building. This building will help separate vehicle and equipment storage from excess feed needed to control rodents.
  - Upgraded wells and water system to ensure availability of reliable water and prevent siphoning wells dry.
  - In conjunction with Learning, installed a Grow Pod as part of the Garden to Market program.
  - Installed new staffing space for Customer Service Representative (CSR), Dean, and Learning Coordinator within the Student Engagement Center to bring the entire team to the Farm.
- Added a new state-of-the-art Helping Skills Lab to engage Human Services students in practicing helping skills and telehealth evidence-based practices.
- Completed a new pathway to completion via the High School Equivalency Diploma (HSED) 5.09 at Alt High.

### **Advocacy**

- Awarded the Government Finance Officers Association (GFOA) certificate of achievement for the 26<sup>th</sup> year, in recognition of innovative programs and contributions to the practice of government finance that exemplify outstanding financial management.
- Retained Moody's Aa1 bond rating.
- No annual premium increase to employees for 2023 NTC health + drug plan.
- Awarded a \$20,000 Districts Mutual Insurance (DMI) grant for IT security improvements.
- NTC Foundation and NTC Property Foundation had successful financial audits for fiscal year 2021-2022, confirming compliance with applicable laws and regulations.
- Completed Classification + Compensation Study and implemented College-wide in October 2022. Ongoing communication to ensure understanding including establishing homerooms, placing content on the Intranet, and creating videos.

- For retention and recruitment purposes, completed a vacation benefit review/study and revamped the hourly vacation policy, effective July 1, 2023.
- Continue to improve our IT security posture. Recently went live with Cisco's Managed Detection and Response (MDR) service which provides 24/7 network monitoring to identify and respond to security threats. Enhanced our two-factor authentication (2FA) to protect new applications and provide additional functionality.
- Technical Support provided:
  - Supported 191 special events in our large conferencing space
  - Immediately answered 98.26% of incoming calls
- Completed disbursement of US Department of Education's Higher Education Emergency Relief Funds (HEERF) for Institutional and Strengthening Institutions Program (SIP) portions, totaling over \$7.8 million. Quarterly and annual reports were completed and posted, as well as annual audits performed for compliance.
- Completed the installation of infrared lighting to the HVAC units at all College owned facilities. This was a project covered under HEERF and will help reduce the transmission of viruses and bacteria.
- Created and implemented a paperless New Employee Orientation.
- Re-introduced Real Appeal program for employee wellness.
- Developed and organized the college-wide Timberwolf Trail wellness activity.
- Built new servers for our video surveillance and door access system, Genetec. This enhancement increases security throughout the infrastructure.
- Participated in advocacy and lobbying efforts as part of the WTCS Day at the Capitol and Central Wisconsin Days.
- Supported Marshfield Clinic workers affected by layoffs by showcasing NTC credit and non-credit programs that may be of interest or benefit.
- Advocated for opposition to AB-2 which would eliminate operating tax levy.
- Asked to participate in Phillips Medisize employee layoff support.

## ***Vision, Mission, and Core Beliefs & Values***

### **Vision**

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

### **Mission**

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

### **Core Beliefs & Values**

- **Learner focus:** We believe in and promote an engaging life-long learning environment that supports learners as they realize their educational and career goals.
- **Continuous improvement:** We believe in and promote the continuous improvement of learning, support systems and processes to meet learner, employer and community needs.
- **Ingenuity:** We believe in and promote a learning environment that fosters innovation and entrepreneurship.
- **Access:** We believe in and promote flexible educational opportunities to serve all learning communities.
- **Service to community:** We believe in and promote service to our communities through leadership, collaboration and volunteerism.
- **Diversity:** We believe in and promote an inclusive environment that celebrates, embraces and respects individual differences.
- **Culture of professionalism:** We believe in and promote a culture of knowledgeable, forward-thinking, accountable, caring and collaborative employees who act with integrity and respect.
- **Advocacy:** We believe in and promote the success of our learners, employers and communities.

### ***Profile of the NTC District***

NTC is a customer-focused, accessible provider of innovative lifelong learning that builds a globally competitive workforce. The College's 5,900 square mile, 10-county district includes six convenient campus locations in Wausau, Antigo, Medford, Phillips, Spencer and Wittenberg, as well as a Public Safety Center of Excellence 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 featuring a Center for Simulation + Innovation, 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.

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 2023, all but one of the counties (Clark County at 2.8 percent) in the NTC District are experiencing unemployment rates higher than the state's unemployment rate of 2.9 percent. Menominee County is experiencing the highest rate in District at 5.8 percent, which is down from 11.2 percent the previous month.

### **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 state aids underscore the importance of prudent fiscal management and long-term planning at NTC.

## ***Financial Policies***

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



### **Internal Controls**

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

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

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

### **Long-term Financial Planning and Budgeting**

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

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

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

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



### **Independent Audit**

CliftonLarsonAllen LLP, Certified Public Accountants, has issued an unmodified (“clean”) opinion on Northcentral Technical College District’s financial statements for the year ended June 30, 2023. The independent auditor’s report is located at the front of the financial section of this report. The auditor’s reports that relate specifically to the single audit are included in the single audit section.

### **Excellence in Financial Reporting**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Northcentral Technical College for its annual comprehensive financial report for the fiscal year ended June 30, 2022. This was the 27<sup>th</sup> consecutive year that NTC has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both accounting principles generally accepted in the United States and applicable legal requirements.

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

### **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, 2023**

### **Members of the Board**

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

### **Executive Leadership Team**

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

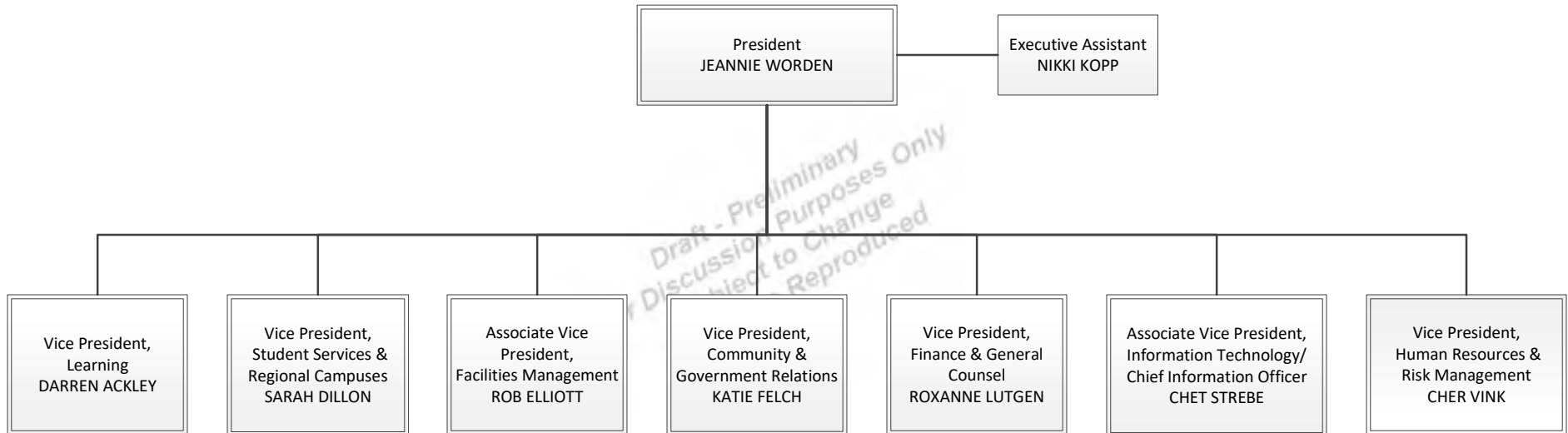
### **MISSION STATEMENT**

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

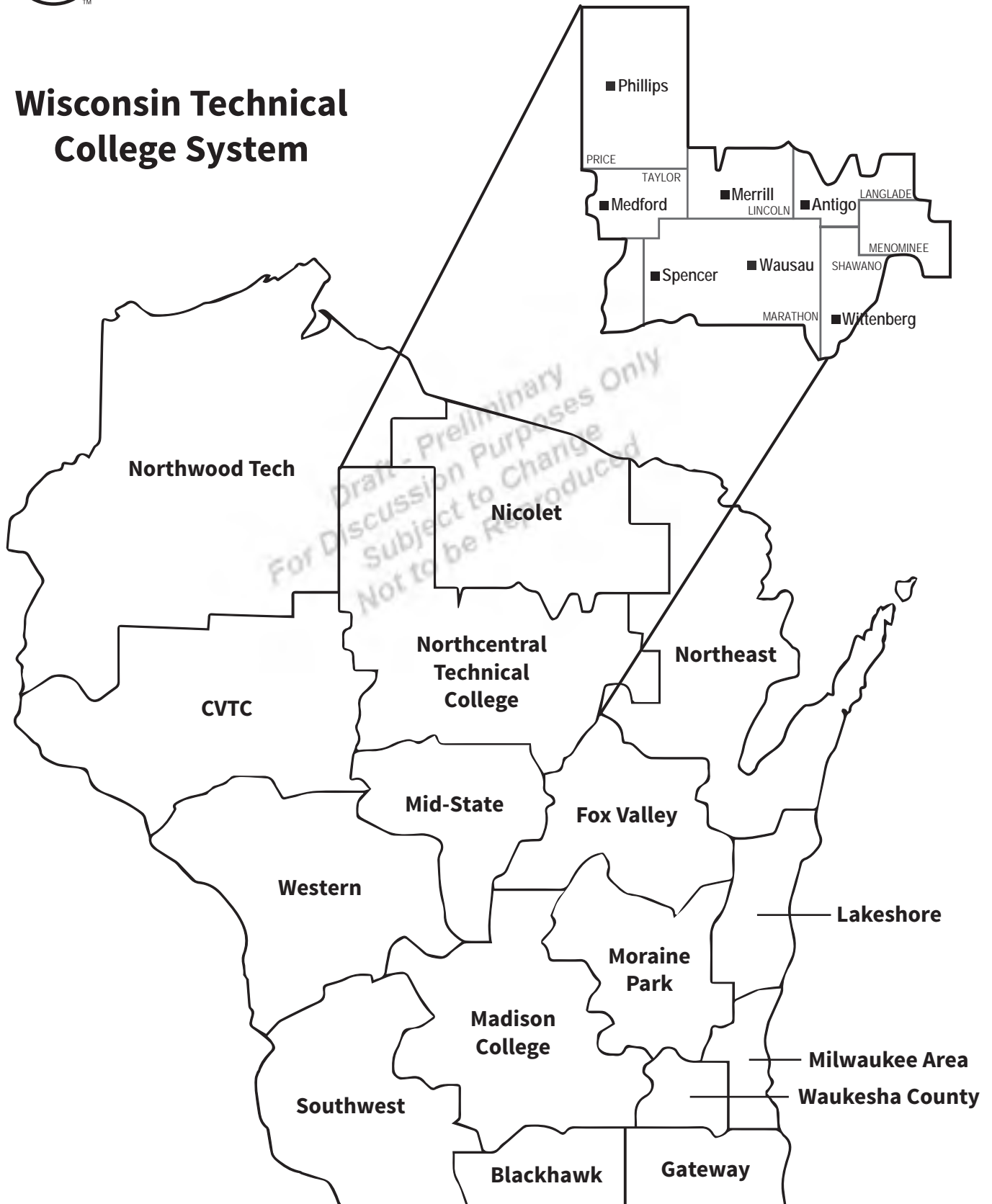
### **DISTRICT OFFICE**

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, 2022

*Christopher P. Morill*

Executive Director/CEO

# FINANCIAL SECTION



**YEARS ENDED 2023 & 2022**

Annual Comprehensive  
Financial Report

## INDEPENDENT AUDITORS' REPORT

District Board  
Northcentral Technical College District  
Wausau, Wisconsin

### Report on 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 year ended June 30, 2023 and 2022, 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, 2023 and 2022, and the respective changes in its financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States.

#### **Basis for Opinions**

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

#### **Emphasis-of-Matter Regarding a Change in Accounting Principle**

As discussed in Note 14 to the financial statements, the District adopted GASB Statement No. 96, *Subscription Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

#### **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 require that the management's discussion and analysis the schedule of changes in total other postemployment benefit (OPEB) liability and related ratios, and the schedules of the employer's proportionate share of the net pension liability (asset) and employer contributions - Wisconsin Retirement System, 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 audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The 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 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the budgetary comparison schedules and the accompanying schedules of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

### ***Other Information***

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated REPORT DATE, 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  
REPORT DATE

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

Draft - Preliminary  
For Discussion Purposes Only  
Subject to Change  
Not to be Reproduced

# Northcentral Technical College District

## Management's Discussion and Analysis

Year Ended June 30, 2023

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Northcentral Technical College District's ("NTC", the "College", or the "District") Management's Discussion and Analysis (MD&A) of its financial condition provides an overview of financial activity, identifies changes in financial position, and assists the reader of these financial statements in focusing on noteworthy financial issues for the years ended June 30, 2023 and 2022.

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:

	2023	Increase or (Decrease) %	2022	Increase or (Decrease) %	2021
<b>OPERATING REVENUES</b>					
Student Fees	\$ 6,987,596	-0.5%	\$ 7,021,768	9.7%	\$ 6,399,164
Federal Grants	7,512,766	23.2%	6,097,982	-8.3%	6,651,294
State Grants	4,078,111	1.9%	4,003,017	15.5%	3,465,957
Contract Revenues	3,978,021	-18.9%	4,902,395	27.0%	3,859,875
Auxiliary Enterprise Revenues	2,063,309	-2.0%	2,105,630	1.7%	2,069,712
Miscellaneous	2,229,847	156.9%	868,016	-12.4%	990,569
Total Operating Revenues	26,849,650	7.4%	24,998,808	6.7%	23,436,571
<b>OPERATING EXPENSES</b>					
Instruction	33,427,679	22.4%	27,307,022	6.7%	25,592,175
Instructional Resources	1,273,267	13.2%	1,124,463	49.6%	751,674
Student Services	5,335,454	12.0%	4,764,606	21.0%	3,937,774
General Institutional	12,604,792	37.4%	9,175,463	9.0%	8,415,620
Physical Plant	3,725,383	-0.6%	3,746,237	9.6%	3,419,077
Auxiliary Enterprise Services	2,252,885	8.8%	2,071,539	4.3%	1,985,894
Depreciation	12,170,756	7.0%	11,375,288	26.6%	8,982,799
Student Aid	2,668,655	-63.1%	7,227,917	150.9%	2,880,996
Total Operating Expenses	73,458,871	10.0%	66,792,535	19.3%	55,966,009
<b>OPERATING LOSS</b>	(46,609,221)	11.5%	(41,793,727)	28.5%	(32,529,438)
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Property Taxes	21,613,330	-4.6%	22,644,579	-1.2%	22,919,150
State Operating Appropriations	22,078,799	1.8%	21,691,319	6.4%	20,385,536
HEERF Act Funding	1,301,418	-83.9%	8,078,397	0.0%	3,258,871
Gain (Loss) on Disposal of Capital Assets	(44,316)	-59.7%	(109,988)	147.8%	(44,392)
Investment Income	1,331,426	2404.0%	53,172	-1.2%	53,840
Interest Expense	(1,169,576)	10.0%	(1,063,275)	1.4%	(1,048,105)
Net Nonoperating Revenues	45,111,081	-12.1%	51,294,204	12.7%	45,524,900
<b>CHANGE IN NET POSITION</b>	(1,498,140)	-115.8%	9,500,477	-26.9%	12,995,462
Net Position - Beginning of Year	72,567,514		63,067,037		50,071,575
<b>NET POSITION - END OF YEAR</b>	<u>\$ 71,069,374</u>		<u>\$ 72,567,514</u>		<u>\$ 63,067,037</u>

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

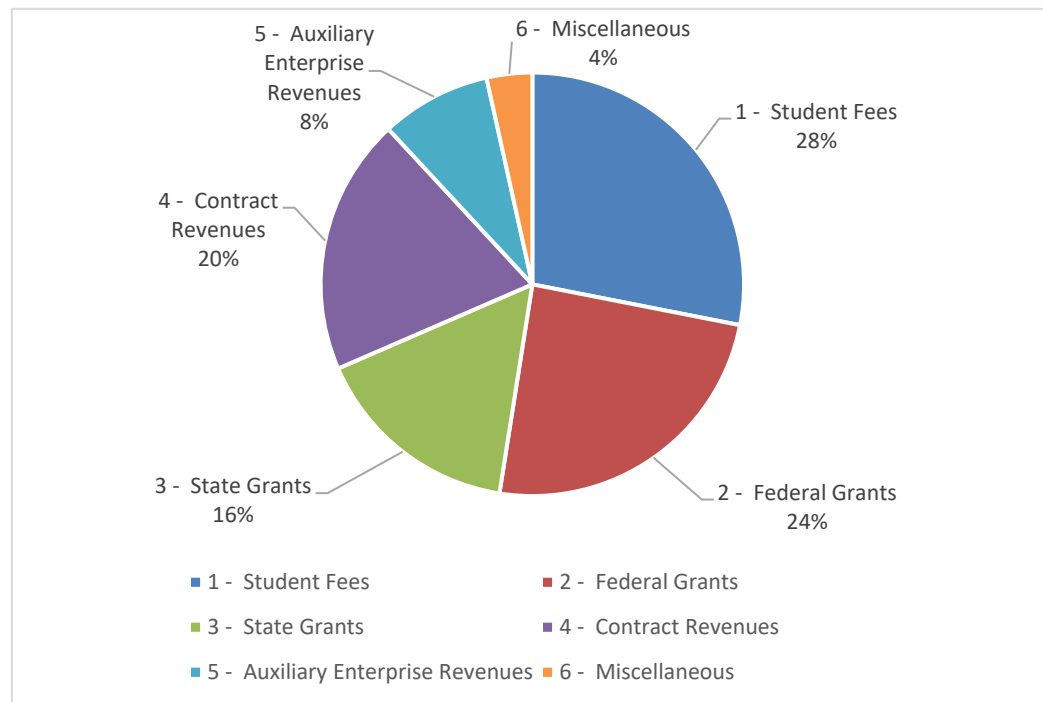
Some of the noteworthy results of operations for the current year are reflected below:

Operating revenues are the charges for services offered by the College. During 2023, the College generated \$26.8 million of operating revenues for the offering of services, up 7.4% from 2022 (\$25.0 million), which was up 6.7% from 2021 (\$23.4 million). Significant items and revenue sources are as follows:

- Student fees decreased 0.5% (\$34k) in fiscal year 2023, compared to \$7.0 million and \$6.4 million in 2022 and 2021, respectively. Total revenues from program, material, and other student fees were approximately \$10.5 million, down 7% before scholarship allowances.
- Nearly \$11.6 million in operating revenues from state and federal grants were earned by the District during the year, up as compared to \$10.1 million in 2022 and 2021. The increase in operating revenue (25%) in 2023 was primarily due to student financial assistance funding. The 15.5% increase in state revenue in 2022 was due, in part, to increased Wisconsin Technical College System grant dollars awarded. There was also increased spending in 2022 on multi-year grant awards due to fewer COVID-19 restrictions and delays. Federal revenue decreased 8.3% due to an NSF grant ending in FY21 and the Department of the Treasury COVID-19 relief funding ending in FY21.
- Contract revenues of \$0.1 million for the year represent revenues from instructional and technical assistance contracts with businesses and industries, as well as local school districts. The 97.1% decrease in contract revenues in 2023 represents decreased contract activity due to operations stabilizing subsequent to the COVID-19 pandemic. The 27% increase in contract revenues in 2022 represents increased contract activity due to restrictions lifting subsequent to the COVID-19 pandemic.
- Auxiliary enterprise revenues include revenues generated by the campus store, campus café, dental clinic, and other similar activities of the College. These activities generated revenues of approximately \$2.0 million this year, a decrease of 2.0% from the prior year.
- Miscellaneous revenue increased 598.7% in 2023 to roughly \$5.2 million, which had decreased 12.4% in the prior fiscal year. This revenue category includes rental income, commissions, and donations; NTC experienced growth in commission and rental income in 2023 compared to the decline seen in the prior fiscal year.

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

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

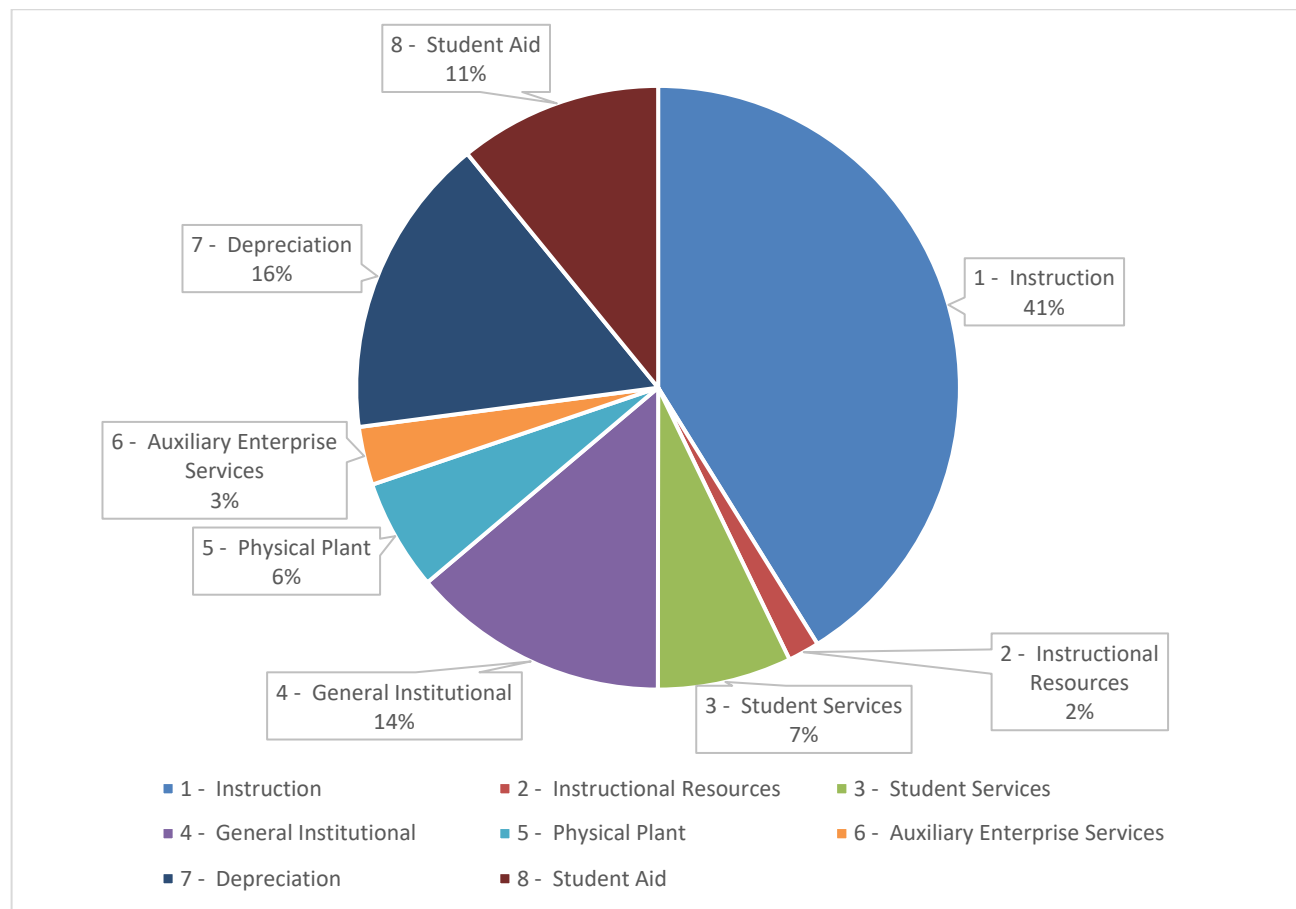


Operating expenses are costs related to offering the programs of the District. During 2023, operating expenses totaled \$69.0 million, up from \$66.4 million in 2022. The majority of the District's expenses, about 54%, are for personnel related costs. Other major types of expenses include supplies and minor equipment (3%), contracted services (8%), depreciation (15%), and student aid (4%). Expenses such as travel, printing, advertising, repairs and maintenance, rentals, insurance, utilities, and other expenses account for the remaining 16% of total operating expenses. (See Note 13 to the Financial Statements for further details.)

- Salaries increased \$396,000 or 1.3% in 2023 and increased \$2,518,100 or 8.7% in 2022.
- Employee benefit expenses increased \$1,212,049 or 25% in 2023 and increased \$439,337 or 10% in 2022.
- NTC experienced increased costs related to travel, memberships and subscriptions, supplies and minor equipment, postage, printing and advertising, repairs and maintenance, contracted services, utilities, and other in 2023.
- NTC saw a decrease in costs related rentals, insurance, and student aid. Depreciation expense decreased \$0.5 million or 4.5% compared to 2022.
- Student financial aid awards (excluding student loans) decreased 63.1% in 2023, due primarily to less COVID-19 pandemic funding awarded during fiscal year 2023.

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

The graph below categorized operating expenses by function:



Nonoperating revenues and expenses are items not directly related to providing instruction. Net nonoperating revenues for the year ended June 30, 2023, were approximately \$45.1 million. The most significant components of net nonoperating revenues include the following:

- Property taxes levied by the District for the year were approximately \$21.6 million, a 4.6% or \$1.0 million decrease from the prior fiscal year, 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. The prior year decrease of 1.2% was also 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 \$22.1 million in revenues in 2023, up from \$21.7 million in 2022, which had increased from \$20.4 million in 2021.
- In 2023 the District received Higher Education Emergency Relief Funds for both Student and Institutional Aid.
- Investment income was up 2404.0% or \$1.3 million during 2023 due to significant increases in interest rates during the fiscal year. Investment income stayed relatively consistent at \$53k during 2022 and 2021.
- Interest expense of approximately \$1,169,576 was recorded by the District this year, up 10.0% from \$1,063,275 in 2022, which increased 1.4% from \$1,048,105 in 2021.
- Net position at June 30, 2023, was \$71,559,774 as a result of the above activity.

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

### 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:

	2023	Increase or Decrease %	2022	Increase or Decrease %	2021
Net Cash Provided (Used) by Operating Activities	<u>\$ (33,060,108)</u>	2.9%	<u>\$ (32,129,228)</u>	11.3%	<u>\$ (28,877,054)</u>
Net Cash Provided by Noncapital Financing Activities	48,034,986	-8.8%	52,671,099	13.0%	46,608,750
Net Cash Provided (Used) by Capital and Related Financing Activities	(17,315,189)	0.6%	(17,205,538)	80.3%	(9,540,715)
Net Cash Provided by Investing Activities	<u>1,331,426</u>	2404.0%	<u>53,172</u>	-1.2%	<u>53,840</u>
Net increase (decrease) in cash and cash equivalents	<u>\$ (1,008,885)</u>		<u>\$ 3,389,505</u>		<u>\$ 8,244,821</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 \$25.5 million was paid in 2023, as compared to \$24.5 million in 2022, and \$22.5 million in 2021.
- Another significant component of operating cash flows is payments to employees. The District paid \$31.9 million in salaries/wages and benefits in 2023 (\$32.5 million in 2022 and \$28.8 million in 2021).
- The largest cash inflows from operating activities included \$3.8 million in student fees and \$11.6 million in state and federal grants in 2023, as compared to \$6.7 million in student fees and \$10.1 million, respectively in 2022, and \$5.4 million and \$10.1 million, respectively in 2021.
- All property taxes received, roughly \$24.6 million this year, are categorized as cash flows from noncapital financing activities (\$22.6 million in 2022 and \$23.0 million in 2021). HEERF funding totaled nearly \$1.3 million in 2023, and approximately \$8.1 million in 2022. The other major item in this category is state appropriations, which accounted for \$22.1 million of positive cash flow (\$21.7 million in 2022 and \$20.4 million in 2021.).
- 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 \$1,008,885 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:

	2023	Increase or (Decrease) %	2022	Increase or (Decrease) %	2021
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 50,104,755	-2.0%	\$ 51,113,640	7.1%	\$ 47,724,135
Net capital assets	75,719,555	3.0%	73,495,889	19.9%	61,286,059
Other assets	14,062,844	-39.9%	23,382,554	4.2%	22,430,796
Total Assets	<u>\$ 139,887,154</u>	<u>-5.5%</u>	<u>\$ 147,992,083</u>	<u>12.6%</u>	<u>\$ 131,440,990</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 31,640,902</u>	<u>23.6%</u>	<u>\$ 25,601,156</u>	<u>47.7%</u>	<u>\$ 17,335,921</u>
<b>LIABILITIES</b>					
Other Liabilities	\$ 9,660,206	150.7%	\$ 3,852,879	-10.2%	\$ 4,289,828
Noncurrent liabilities	71,491,391	9.8%	65,112,537	11.9%	58,176,612
Total Liabilities	<u>\$ 81,151,597</u>	<u>17.7%</u>	<u>\$ 68,965,416</u>	<u>10.4%</u>	<u>\$ 62,466,440</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>\$ 19,307,085</u>	<u>-39.8%</u>	<u>\$ 32,060,309</u>	<u>37.9%</u>	<u>\$ 23,243,434</u>
<b>NET POSITION</b>					
Net Investment in Capital Assets	\$ 37,213,215	10.4%	\$ 33,696,112	14.2%	\$ 29,514,527
Restricted:					
Net Pension Asset	-	-100.0%	13,204,201	0.0%	10,460,144
Debt Service	8,145,380	4.3%	7,812,886	4.7%	7,461,581
Unrestricted	25,710,779	44.0%	17,854,315	14.2%	15,630,785
Total Net Position	<u>\$ 71,069,374</u>	<u>-2.1%</u>	<u>\$ 72,567,514</u>	<u>15.1%</u>	<u>\$ 63,067,037</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, 2023, was approximately \$169.3 million and \$100.1 million, respectively. Capital assets at June 30, 2022, were approximately \$156.2 million and \$89.6 million accumulated depreciation and capital assets at June 30, 2021, were \$140.9 million and \$79.6 million accumulated depreciation.
- The other assets category is primarily made up of various accounts receivable balances, the largest being property taxes receivable of over \$2.7 million (\$5.7 million in 2022 and \$6.0 million in 2021), and a net pension assets of \$-0- (\$13.2 million in 2022 and \$10.5 million in 2021).

## 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, 2023, amounts to \$69,235,270 (net of accumulated depreciation). This includes land and land improvements, buildings and improvements, and moveable equipment.

The District completed the following during fiscal year 2022-2023.

Facilities-related Projects, Wausau Campus:

- \$1,163,000 – Industry 4.0 Addition
- \$ 590,000 – Advanced Manufacturing & Engineering Renovation
- \$ 341,000 – Communication Technology Center/Studio 7 Remodel
- \$ 306,000 – Elevator Modernization – A & F Building Elevators
- \$ 237,000 – General Maintenance Capital Projects and Small Remodeling Projects
- \$ 227,000 – Floor Refinishing
- \$ 206,000 – Infrared Lighting Upgrades
- \$ 120,000 – Academic Excellence Office Remodel – Upper Library
- \$ 111,000 – EMS & CNA Remodel
- \$ 106,000 – Academic Excellence Faculty Training Center Renovation
- \$ 93,000 – Wausau Parking Lot Improvements
- \$ 77,000 – Data Cabling for remodeled areas

Facilities Related Projects, Regional Campuses:

- \$1,243,000 – Veterinary Technician Lab & Classroom Remodel
- \$ 356,000 – Ag Storage Building
- \$ 180,000 – General Maintenance Capital Projects and Small Remodeling Projects

Additional Major Capital Purchases:

- \$1,625,000 – Instructional-related Equipment, including:
- \$411,000 – FANUC CRX – 10iA Robots (set of 8), Industry 4.0
- \$351,000 – Autonomous Cobot Robot, Industry 4.0
- \$186,000 – 2023 Ambulance, EMS-Paramedic
- \$162,000 – Virtual Production Video Wall/Green Screen, Communications-Video Production
- \$126,000 – Haptic Robot, Industrial Manufacturing Technology
- \$109,000 – 2020 Kenworth T680 Semi Tractor, CDL
- \$104,000 – Armstrong Wood Saw Filing Equipment, Wood Technology
- \$ 87,000 – Industrial Lab Cabinetry, Industry 4.0

### Statement of Net Position (Continued)

- \$ 89,000 – Go!Scan Spark Scanners (set of 3), Industry 4.0
- \$1,564,000 – NTC Connect Classrooms Upgrade, 60 Rooms – Equipment & Installation
- \$ 370,000 – IT Equipment – PC's, Laptops, and related
- \$ 314,000 – Cisco Core Switch Replacement
- \$ 170,000 – E101/E102 AV Upgrades – Equipment & Installation

Construction in Progress, totaling approximately \$10,060,000, included the following at fiscal year-end.

#### Facilities Related Projects, Wausau Campus:

- CHS HVAC Upgrades
- H Building Roof Replacement
- Health Occupations Industry 4.0 Renovation
- LED Lighting Upgrade
- Workforce Training Classroom Renovation
- Workforce Training Staff Offices Renovation

#### Facilities Related Projects, Regional Campuses:

- Ag Center Fencing
- Antigo Roof Replacement
- Antigo Sawmill Addition
- Feed Storage Building/Canopy
- Merrill Lot Improvements

#### Additional Major Capital Purchases:

- CDL Class A Semi Tractor
- Heath Occupations Industry 4.0 Instructional Equipment
- Industry 4.0 Instructional Equipment
- Meat Talent Equipment
- NTC Connect Smart Classroom Equipment and Installations
- Sawmill Equipment
- Server Equipment
- Workday ERP

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

At the end of the 2023 fiscal year, the District had total general obligation debt outstanding of \$48,910,000. 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 2023. The Aa1 rating reflects the District's sound financial operations supported by healthy reserves and trend of annual General Fund surpluses, ability to generate additional revenues under the state imposed operating mill rate cap, large tax base, and average debt burden with a very rapid rate of principle amortization.

## **Statement of Net Position (Continued)**

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 2023 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 2023 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, Director of Finance, at 1000 W. Campus Dr., Wausau, WI 54401

# Financial Statements

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**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
STATEMENTS OF NET POSITION  
JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>		
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	\$ 50,104,755	\$ 51,113,640
Property Taxes Receivable	2,708,796	5,750,235
Accounts and Other Receivables - Net	9,837,549	3,620,206
Inventories	139,101	191,929
Prepaid Expenses and other assets	<u>1,377,398</u>	<u>615,983</u>
Total Current Assets	64,167,599	61,291,993
<b>NONCURRENT ASSETS</b>		
Restricted - Net Pension Asset	-	13,204,201
Capital Assets Not Being Depreciated	11,188,864	9,299,505
Capital Assets Being Depreciated	165,907,476	154,407,975
Less: Accumulated Depreciation	<u>(101,376,785)</u>	<u>(90,211,591)</u>
Total Noncurrent Assets	<u>75,719,555</u>	<u>86,700,090</u>
Total Assets	139,887,154	147,992,083
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Related to OPEB - District OPEB Plan	416,578	818,944
Related to Pensions	<u>31,224,324</u>	<u>24,782,212</u>
Total Deferred Outflows of Resources	<u>31,640,902</u>	<u>25,601,156</u>
Total Assets and Deferred Outflows of Resources	<u><u>\$ 171,528,056</u></u>	<u><u>\$ 173,593,239</u></u>

See accompanying Notes to Financial Statements.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
STATEMENTS OF NET POSITION (CONTINUED)  
JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 3,783,582	\$ 1,617,111
Accrued Liabilities:		
Payroll, Payroll Taxes, and Insurance	1,880,250	1,329,304
Interest	463,133	438,309
Unearned Revenue	<u>3,533,241</u>	<u>468,155</u>
Total Current Liabilities	9,660,206	3,852,879
<b>NONCURRENT LIABILITIES</b>		
Due Within One Year	16,010,193	13,439,651
Due in More than One Year	43,232,512	47,156,198
Total OPEB Liability - District OPEB Plan	3,607,259	4,516,688
Net Pension Liability	<u>8,641,427</u>	<u>-</u>
Total Noncurrent Liabilities	71,491,391	65,112,537
 Total Liabilities	 81,151,597	 68,965,416
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Related to OPEB - District OPEB Plan	1,205,747	947,263
Related to Pensions	<u>18,101,338</u>	<u>31,113,046</u>
Total Deferred Inflows of Resources	19,307,085	32,060,309
<b>NET POSITION</b>		
Net Investment in Capital Assets	37,213,215	33,696,112
Restricted:		
Pension Benefits	-	13,204,201
Debt Service	8,145,380	7,812,886
Unrestricted	<u>\$ 25,710,779</u>	<u>\$ 17,854,315</u>
Total Net Position	71,069,374	72,567,514
 Total Liabilities, Deferred Inflows of Resources, and Net Position	 <u><u>\$ 171,528,056</u></u>	 <u><u>\$ 173,593,239</u></u>

See accompanying Notes to Financial Statements.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
YEARS ENDED JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b>OPERATING REVENUES</b>		
Student Program Fees, Net of Scholarship Allowances of \$3,169,686 and \$3,849,499 Respectively	\$ 5,950,417	\$ 6,071,204
Student Material Fees, Net of Scholarship Allowances of \$114,253 and \$164,829, Respectively	369,703	364,103
Other Student Fees, Net of Scholarship Allowances of \$268,253 and \$317,387, Respectively	667,476	586,461
Federal Grants	7,512,766	6,097,982
State Grants	4,078,111	4,003,017
Business and Industry Contract Revenues	3,133,591	4,012,673
School District Contract Revenues	844,430	889,722
Auxiliary Enterprise Revenues	2,063,309	2,105,630
Miscellaneous	2,229,847	868,016
Total Operating Revenues	<u>26,849,650</u>	<u>24,998,808</u>
<b>OPERATING EXPENSES</b>		
Instruction	33,427,679	27,307,022
Instructional Resources	1,273,267	1,124,463
Student Services	5,335,454	4,764,606
General Institutional	12,604,792	9,175,463
Physical Plant	3,725,383	3,746,237
Auxiliary Enterprise Services	2,252,885	2,071,539
Depreciation and Amortization	12,170,756	11,375,288
Student Aid	2,668,655	7,227,917
Total Operating Expenses	<u>73,458,871</u>	<u>66,792,535</u>
<b>OPERATING LOSS</b>	(46,609,221)	(41,793,727)
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Property Taxes	21,613,330	22,644,579
State Operating Appropriations	22,078,799	21,691,319
HEERF Funding	1,301,418	8,078,397
Gain (Loss) on Disposal of Capital Assets	(44,316)	(109,988)
Investment Income	1,331,426	53,172
Interest Expense	(1,169,576)	(1,063,275)
Net Nonoperating Revenues	<u>45,111,081</u>	<u>51,294,204</u>
<b>CHANGE IN NET POSITION</b>	(1,498,140)	9,500,477
Net Position - Beginning of Year	<u>72,567,514</u>	<u>63,067,037</u>
<b>NET POSITION - END OF YEAR</b>	<u><u>\$ 71,069,374</u></u>	<u><u>\$ 72,567,514</u></u>

See accompanying Notes to Financial Statements.



**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
STATEMENTS OF CASH FLOWS  
YEARS ENDED JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Tuition and Fees Received	\$ 3,835,339	\$ 6,675,130
Federal and State Grants Received	11,590,877	10,100,999
Business, Industry, and School District Contract Revenues Received	3,978,021	4,902,395
Payments to Employees	(31,892,033)	(32,498,953)
Payments to Suppliers	(24,865,468)	(24,282,445)
Auxiliary Enterprise Revenues Received	2,063,309	2,105,630
Other Receipts	<u>2,229,847</u>	<u>868,016</u>
Net Cash Provided (Used) by Operating Activities	(33,060,108)	(32,129,228)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Local Property Taxes Received	24,654,769	22,901,383
HEERF Funding	1,301,418	8,078,397
State Appropriations Received	<u>22,078,799</u>	<u>21,691,319</u>
Net Cash Provided (Used) by Noncapital Financing Activities	48,034,986	52,671,099
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Purchases of Capital Assets	(14,619,931)	(16,667,790)
Proceeds from Sale of Capital Assets	42,401	32,673
Proceeds from issuance of capital debt	12,300,505	12,017,328
Debt issuance costs paid	(119,989)	(119,989)
Principal paid on capital debt	(12,590,000)	(10,750,000)
Principal paid on subscriptions	(589,145)	(205,093)
Principal paid on leases	(367,427)	(331,796)
Interest paid on capital debt	<u>(1,371,603)</u>	<u>(1,180,871)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	(17,315,189)	(17,205,538)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income Received	<u>1,331,426</u>	<u>53,172</u>
Net Cash Provided by Investing Activities	<u>1,331,426</u>	<u>53,172</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(1,008,885)	3,389,505
Cash and Cash Equivalents - Beginning of Year	<u>51,113,640</u>	<u>47,724,135</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u><u>\$ 50,104,755</u></u>	<u><u>\$ 51,113,640</u></u>

See accompanying Notes to Financial Statements.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
STATEMENTS OF CASH FLOWS (CONTINUED)  
YEARS ENDED JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES</b>		
Operating Loss	\$ (46,609,221)	\$ (41,793,727)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:		
Depreciation and Amortization	12,170,756	11,375,288
Changes in Operating Assets and Liabilities:		
Accounts and Other Receivables	(6,217,343)	(310,298)
Inventories	52,828	20,106
Prepaid Items	(761,415)	1,825,687
Accounts Payable	2,545,026	491,496
Accrued Expenses	550,946	(485,322)
Unearned Revenue	3,065,086	(36,340)
Net Pension Changes (Including Deferred Outflows and Inflows)	(6,249,619)	(3,148,403)
Postemployment Benefit Changes (Including Deferred Outflows and Inflows)	8,392,848	(67,715)
Net Cash Used by Operating Activities	<u><u>\$ (33,060,108)</u></u>	<u><u>\$ (32,129,228)</u></u>
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:</b>		
Purchase of Capital Assets in Accounts Payable	<u><u>\$ 1,045,870</u></u>	<u><u>\$ 667,315</u></u>

See accompanying Notes to Financial Statements.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
STATEMENTS OF FIDUCIARY NET POSITION  
JUNE 30, 2023 AND 2022**

	Custodial Funds	
	2023	2022
<b>ASSETS</b>		
Cash	\$ 1,212,693	\$ 1,788,980
Prepays	8,100	-
Receivables	27,003	-
	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 1,247,796</u>	<u>\$ 1,788,980</u>
<b>LIABILITIES AND NET POSITION</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 7,409	\$ 268,865
Other Liabilities	27,638	43,050
Total Liabilities	<u>35,047</u>	<u>311,915</u>
<b>NET POSITION</b>		
Restricted for Individuals and Organizations	<u>1,212,749</u>	<u>1,477,065</u>
Total Liabilities and Net Position	<u>\$ 1,247,796</u>	<u>\$ 1,788,980</u>

See accompanying Notes to Financial Statements.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION  
YEARS ENDED JUNE 30, 2023 AND 2022**

	Custodial Funds	
	2023	2022
<b>ADDITIONS</b>		
Student Fees Collected	588,777	516,127
Purchasing Consortium Fees	4,319,648	4,634,922
Miscellaneous Fees	151,018	131,497
Total Additions	5,059,443	5,282,546
<b>DEDUCTIONS</b>		
Student Activities	540,180	465,366
Purchasing Consortium Expenses	4,372,514	4,526,116
Public Service Disbursements	411,065	112,118
Total Deductions	5,323,759	5,103,600
<b>CHANGE IN NET POSITION</b>	(264,316)	178,946
Net Position - Beginning of Year	1,477,065	1,298,119
<b>NET POSITION - END OF YEAR</b>	<u>\$ 1,212,749</u>	<u>\$ 1,477,065</u>

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**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**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, 2023 AND 2022**

**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. 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, 2023 AND 2022**

**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, 2023 AND 2022**

**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 represent payments made by the District for which benefits extend beyond June 30. Other assets represent the District's participation in self-funded health insurance as described in Note 9.

**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 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 contract made to the SBITA vendor at the commencement of the subscription term, when applicable, and capitalizable implementation costs, less any SBITA vendor incentives received from the SBITA vendor at the commencement of the SBITA 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 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, 2023 and 2022.



**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**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, 2023 AND 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Net Position**

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Unspent portions of capital-related debt proceeds are not included in this category. Net position is reported as restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Unrestricted net position consists of the remaining amounts that do not meet the definition of the two preceding categories.

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

**Property Tax Levy**

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

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

The District Board is limited by state law that the operational tax levy cannot exceed a rate of \$1.50 per \$1,000 of the full equalized value of taxable property within the area served by the District for the purposes of making capital improvements, acquiring equipment, operating, and maintaining schools. The mill rate limitation is not applicable to taxes levied for the purpose of paying principal and interest on general obligation notes payable issued by the District. For the years ended June 30, 2023 and 2022, the District levied at the following mill rate:

	2023	2022
Operating Purposes	\$ 0.57249	\$ 0.57249
Debt Service Requirements	0.63817	0.63817
Total	<u>\$ 1.21066</u>	<u>\$ 1.21066</u>

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**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, 2023 AND 2022**

**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 position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District reports deferred outflows of resources related to pensions for its proportionate shares of collective deferred outflows of resources related to pensions and District contributions to pension plans subsequent to the measurement date of the collective net pension liability (asset). The District also reports deferred outflows of resources related to its other postemployment benefit (OPEB) plan including the District's contributions to OPEB subsequent to the measurement date of the total OPEB liability.

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

**Subsequent Events**

Subsequent events have been evaluated through REPORT DATE, which is the date the financial statements were available to be issued.

**GASB Statement No. 96, *Subscription-Based Information Technology Arrangements***

In May 2020, the GASB issued GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This standard defines a subscription-based information technology arrangement (SBITA); establishes that a SBITA results in a right-to-use subscription asset (an intangible asset) and a corresponding subscription liability; provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and requires note disclosures regarding a SBITA.

The District adopted the requirements of the guidance effective July 1, 2022 (*modify date as applicable*) and has applied the provisions of this standard to the beginning of the earliest comparative period presented. See Note X for the restatement as a result of this implementation.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**NOTE 2 CASH AND INVESTMENTS**

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

	2023	2022
Cash on Deposit with Financial Institutions	\$ 6,413,162	\$ 34,566,188
Wisconsin Local Government Investment Pool	44,896,102	18,327,298
Cash on Hand	8,184	9,134
Cash and Cash Equivalents with Financial Institutions Carrying Amount	51,317,448	52,902,620
Less: Cash and Cash Equivalents Held by Fiduciary Funds	(1,212,693)	(1,788,980)
Total Cash and Cash Equivalents	<u>\$ 50,104,755</u>	<u>\$ 51,113,640</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, 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 31 days.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**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, 2023 and 2022, 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>2023</u>	<u>2022</u>
Federal and State Grants	\$ 2,360,172	\$ 1,793,760
Student Tuition and Fees	1,693,786	1,391,106
Business and Industry Contracts	-	126,116
Bookstore Sales	22,876	22,812
Health Claim Stop-Loss	-	3,705
Other	6,438,314	1,060,433
Allowance for Uncollectible Amounts	<u>(677,599)</u>	<u>(777,726)</u>
Total	<u>\$ 9,837,549</u>	<u>\$ 3,620,206</u>

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

**NOTE 4 CAPITAL ASSETS**

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

	2023			
	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated:				
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	9,299,505	7,155,149	5,265,790	11,188,864
Capital Assets Being Depreciated:				
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	154,407,975	12,591,780	1,092,279	165,907,476
Less Accumulated Depreciation 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	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)
Plus Capital Projects Funds Borrowed But Not Spent	20,796,072			20,736,365
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, 2023 AND 2022**

**NOTE 4 CAPITAL ASSETS (CONTINUED)**

	2022		
	Beginning Balance	Increases	Decreases
Capital Assets Not Being Depreciated:			Ending Balance
Land	\$ 1,128,946	\$ -	\$ 1,128,946
Construction in Progress	1,574,392	9,358,878	8,170,559
Total Capital Assets Not Being Depreciated	2,703,338	9,358,878	9,299,505
Capital Assets Being Depreciated:			
Site Improvements	13,087,603	1,153,492	-
Buildings and Building Improvements	70,385,898	725,517	-
Subscription Based IT Assets	-	7,529,160	-
Lease Assets (Right to Use)	2,128,831	-	-
Furniture and Equipment	49,410,617	4,786,614	884,088
Computer Software	3,147,502	2,936,829	-
Total Capital Assets Being Depreciated	138,160,451	17,131,612	884,088
Less Accumulated Depreciation for:			
Site Improvements	5,509,704	844,962	-
Buildings and Building Improvements	36,747,381	3,741,679	-
Furniture and Equipment	37,003,139	4,797,323	741,427
Subscription Based IT Assets	-	627,430	-
Lease Assets (Right to Use)	317,506	349,839	-
Computer Software	-	1,014,055	-
Total Accumulated Depreciation	79,577,730	11,375,288	741,427
Net Capital Assets	61,286,059	\$ 15,115,202	\$ 2,905,372
Less Outstanding Debt Related to Capital Assets, Including Premium	(52,636,223)		(60,595,849)
Plus Capital Projects Funds Borrowed But Not Spent	20,864,691		20,796,072
Net Investment in Capital Assets	\$ 29,514,527		\$ 33,696,112



**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**NOTE 5 LONG-TERM OBLIGATIONS**

Long-term liability activity for the years ended June 30, 2023 and 2022, was as follows:

	Balance 7/1/22	Additions	Reductions	Balance 06/30/23	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	200,527
<b>Total</b>	<b>\$ 60,595,849</b>	<b>\$ 12,540,268</b>	<b>\$ 13,893,412</b>	<b>\$ 59,242,705</b>	<b>\$ 15,357,531</b>

	Balance 7/1/21	Additions	Reductions	Balance 6/30/22	Amounts Due Within One Year
General Obligation Notes	\$ 48,750,000	\$ 11,500,000	\$ 10,750,000	\$ 49,500,000	\$ 12,590,000
Premium on General Obligation Notes	2,070,032	517,328	295,107	2,292,253	-
Subscriptions Payable	-	7,529,160	205,093	7,324,067	508,355
Lease Liability - Right to Use	1,811,325	-	331,796	1,479,529	341,296
Compensated Absences	4,866	-	4,866	-	-
<b>Total</b>	<b>\$ 52,636,223</b>	<b>\$ 19,546,488</b>	<b>\$ 11,586,862</b>	<b>\$ 60,595,849</b>	<b>\$ 13,439,651</b>

**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, 2023 and 2022, is comprised of the following individual issues:

	2023	2022
June 11, 2013 General Obligation Promissory Note (1)	\$ -	\$ 1,525,000
May 2, 2016 General Obligation Promissory Note (2)	3,170,000	4,155,000
June 15, 2016 General Obligation Promissory Note (3)	455,000	595,000
June 30, 2016 General Obligation Promissory Note (4)	320,000	480,000
June 1, 2017 General Obligation Promissory Note (5)	3,835,000	4,725,000
June 1, 2018 General Obligation Promissory Note (6)	5,855,000	6,890,000
May 28, 2019 General Obligation Promissory Note (7)	5,860,000	6,705,000
June 25, 2020 General Obligation Promissory Note (8)	4,270,000	4,790,000
March 26, 2021 General Obligation Promissory Note (9)	1,245,000	1,375,000
June 1, 2021 General Obligation Promissory Note (10)	6,125,000	6,760,000
May 24, 2022 General Obligation Promissory Note (11)	5,775,000	11,500,000
June 1, 2023 General Obligation Promissory Note (12)	12,000,000	-
<b>Total General Obligation Debt</b>	<b>\$ 48,910,000</b>	<b>\$ 49,500,000</b>

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**NOTE 5 LONG-TERM OBLIGATIONS (CONTINUED)**

**General Obligation Debt (Continued)**

- (1) Promissory note issued by Piper Jaffray & Co., to remodel buildings and to acquire and replace equipment, with interest at 2% to 3%. Principal due annually on September 1, beginning September 1, 2014, with final maturity September 1, 2022.
- (2) Promissory note issued by 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.
- (3) 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.
- (4) 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.
- (5) 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.
- (6) 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.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**NOTE 5 LONG-TERM OBLIGATIONS (CONTINUED)**

**General Obligation Debt (Continued)**

- (7) 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.
- (8) 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.
- (9) 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.
- (10) 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.
- (11) 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.
- (12) 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.

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, 2023, was \$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. The 5% limit for the year ended June 30, 2022, \$997,658,446 and the District's outstanding general obligation debt of \$49,500,000, net of resources available of \$5,715,273 to pay principal, was \$43,784,727.

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 \$449,206,484 and \$399,063,378 at June 30, 2023 and 2022, respectively. The District had no outstanding bonded indebtedness as of June 30, 2023 and 2022.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**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, 2023, follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 14,530,000	\$ 1,486,900	\$ 16,016,900
2025	7,365,000	1,067,050	8,432,050
2026	7,670,000	813,550	8,483,550
2027	6,555,000	560,081	7,115,081
2028	4,505,000	341,731	4,846,731
Thereafter	8,285,000	436,213	8,721,213
Total	<u>\$ 48,910,000</u>	<u>\$ 4,705,525</u>	<u>\$ 53,615,525</u>

**Subscription-Based Information Technology Arrangements**

The District has entered into subscription-based information technology arrangements (SBITDAs). The SBITAs expire at various dates through 2034 and provide for renewal options. As of June 30, 2023, SBITA assets and the related accumulated amortization totaled \$7,790,082 and \$1,305,797, respectively. As of June 30, 2022, SBITA assets and the related accumulated amortization totaled \$7,529,160 and \$627,430, 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>
2024	\$ 627,004	\$ 127,580	\$ 754,584
2025	631,193	114,247	745,440
2026	566,308	101,896	668,204
2027	577,738	90,466	668,204
2028	589,399	78,805	668,204
2029-2033	3,163,196	214,688	3,377,884
2034-2038	819,847	-	819,847
Total	<u>\$ 6,974,685</u>	<u>\$ 727,682</u>	<u>\$ 7,702,367</u>

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

**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>2023</u>	<u>2022</u>
Leased Asset - Buildings	\$ 1,582,527	\$ 1,582,527
Lease Asset - Equipment	<u>546,304</u>	<u>546,304</u>
Total	<u><u>2,128,831</u></u>	<u><u>2,128,831</u></u>

Total principal and interest costs for such leases were \$367,427 and \$356,506 for the fiscal years ended June 30, 2023 and 2022. The future minimum lease payments for these agreements are as follows:

Right to Use Asset Payments <u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 200,527	\$ 20,366	\$ 220,893
2025	177,063	16,820	193,883
2026	160,333	13,446	173,779
2027	164,071	10,224	174,295
2028	170,025	6,884	176,909
Thereafter	<u>266,214</u>	<u>3,798</u>	<u>270,012</u>
Total	<u><u>\$ 1,138,233</u></u>	<u><u>\$ 71,538</u></u>	<u><u>\$ 1,209,771</u></u>

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**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, 2023 AND 2022**

**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>
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	-	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0

**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 \$1,938,108 in contributions from the employer.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**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, 2023 and 2022:

Employee Category	2023		2022	
	Employee	Employer	Employee	Employer
General (Including Teachers, Executives, and Elected Officials	6.80%	6.80%	6.75%	6.75%

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

At June 30, 2023 and 2022, the District reported a liability (asset) of \$8,641,427 and \$(13,204,201), 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, 2022 and 2021, the District's proportion was 0.16311647% and 0.16382010%, which was a decrease of 0.00070363% and a decrease of 0.00372614% from its proportion measured in the respective prior year.

For the years ended June 30, 2023 and 2022, the District recognized pension expense of \$(4,396,679) and \$(1,148,532), respectively.



**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**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, 2023 and 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2023		2022	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 13,763,114	\$ 18,081,644	\$ 21,330,719	\$ 1,538,175
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	14,679,790	-	-	29,538,895
Changes in Assumptions	1,699,262	-	2,463,451	-
Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	51,777	19,694	22,433	35,976
Employer Contributions Subsequent to the Measurement Date	1,030,381	-	965,609	-
Total	<u>\$ 31,224,324</u>	<u>\$ 18,101,338</u>	<u>\$ 24,782,212</u>	<u>\$ 31,113,046</u>

The \$984,923 reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended June 30, 2023. 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>
2024	\$ 501,784
2025	2,506,849
2026	2,575,121
2027	6,508,851

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**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, 2023 and 2022, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	2023	2022
Actuarial Valuation Date	December 31, 2021	December 31, 2020
Measurement Date of Net Pension Liability (Asset)	December 31, 2022	December 31, 2021
Actuarial Cost Method	Entry Age	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	Wisconsin 2020 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, 2023 AND 2022**

**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	Asset Allocation %	As of December 31, 2021	
		Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Core Fund:			
Global Equities	52.0 %	6.8 %	4.2 %
Fixed Income	25.0 %	4.3 %	1.8 %
Inflation Sensitive Assets	19.0 %	2.7 %	0.2 %
Real Estate	7.0 %	5.6 %	3.0 %
Private Equity/Debt	12.0 %	9.7 %	7.0 %
Total Core Fund	<u>115.0 %</u>	<u>6.6 %</u>	<u>4.1 %</u>
Variable Fund:			
U.S. Equities	70.0 %	6.3 %	3.7 %
International Equities	<u>30.0 %</u>	<u>7.2 %</u>	<u>4.6 %</u>
Total Variable Fund	<u>100.0 %</u>	<u>6.8 %</u>	<u>4.2 %</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.*

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**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	115.0 %	7.4 %	4.8 %
Variable Fund:			
U.S. Equities	70.0 %	7.2 %	4.6 %
International Equities	30.0 %	8.1 %	5.5 %
Total Variable Fund	100.0 %	7.7 %	5.1 %

*New England Pension Consultants Long-Term US CPI (Inflation) Forecast: 4.1%*

*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 4.05%. (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, 2022. 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, 2023 AND 2022**

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

**Actuarial Assumptions (Continued)**

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

	2023		2022	
	Discount Rate	Net Pension Liability (Asset)	Discount Rate	Net Pension Liability (Asset)
1% Decrease to the Rate	5.8%	\$ 28,680,615	5.8%	\$ 9,369,317
Current Discount Rate	6.8%	8,641,427	6.8%	(13,204,201)
1% Increase to the Rate	7.8%	(5,143,815)	7.8%	(29,452,934)

**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, 2023 and 2022, the District reported a payable of \$- and \$432,386 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, 2023 AND 2022**

**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, 2023 AND 2022**

**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, 2022, the measurement date, the following employees were covered by the benefit terms:

Inactive Employees Currently Receiving Benefit Payments	21
Inactive Employees Entitled to, But Not Receiving, Benefit Payments	193
Active Employees	<u>364</u>
Total	578

**Total OPEB Liability**

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 actuarial valuation as of that date. The District's total OPEB liability at June 30, 2022 was \$4,516,688, was measured as of June 30, 2021, and was determined by an update to the actuarial valuation from the previous year.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**Actuarial Assumptions**

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 total OPEB liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions and other inputs:

Actuarial cost method	Entry Age Normal
Discount rate	2.25 %
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, 2022, actuarial valuation mortality rates are based upon the Wisconsin Retirement System (WRS) 2018 Mortality Table. The mortality table and other significant assumptions are based on the WRS's actuarial experience study from 2015-2017.



**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**Changes in Total OPEB Liability**

OPEB liability activity for the years ended June 30, 2023 and 2022, were as follows:

Balance - July 1, 2021	\$ 5,540,389
Service Cost	114,215
Interest	121,987
Changes of Benefit Terms	4,660
Differences Between Expected and Actual Experience	(993,054)
Changes of Assumptions or Other Input	80,202
Benefit Payments	<u>(351,711)</u>
Balance - June 30, 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	<u><u>\$ 3,607,259</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:

	2023		2022	
	Discount Rate	Total OPEB Liability	Discount Rate	Total OPEB Liability
1% Decrease to the Rate	3.00%	\$ 3,946,404	1.25%	\$ 4,124,221
Current Discount Rate	4.00%	\$ 3,607,259	2.25%	\$ 4,516,688
1% Increase to the Rate	5.00%	\$ 3,309,504	3.25%	\$ 4,972,015

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**Sensitivity of the District's Total OPEB Liability to Changes in the Healthcare Cost Trend Rate**

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

	2023		2022	
	Healthcare Cost Trend Rate	Total OPEB Liability	Healthcare Cost Trend Rate	Total OPEB Liability
1% Decrease to the Rate	5.5% decreasing to 4%	\$ 3,431,355	5.5% decreasing to 4%	\$ 4,326,527
Current Discount Rate	6.5% decreasing to 5%	\$ 3,607,259	6.5% decreasing to 5%	\$ 4,516,688
1% Increase to the Rate	7.5% decreasing to 6%	\$ 3,811,334	7.5% decreasing to 6%	\$ 4,738,335

**OPEB Expense and Deferred Outflow of Resources**

For the years ended June 30, 2023 and 2022, the District recognized OPEB expense of \$(19,906) and \$233,106, respectively. At June 30, 2023 and 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2023		2022	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 16,277	\$ 624,936	\$ 70,331	\$ 744,790
Changes in Assumptions or Other Inputs	171,628	580,811	447,792	202,473
Employer Contributions Subsequent to the Measurement Date	228,673	-	300,821	-
Total	<u>\$ 416,578</u>	<u>\$ 1,205,747</u>	<u>\$ 818,944</u>	<u>\$ 947,263</u>

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**OPEB Expense and Deferred Outflow of Resources (Continued)**

The \$228,673 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, 2024. 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>
2023	\$ (368,941)
2024	(450,080)
2025	(198,821)
2026	-
2027	-

**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 2023 and 2022. For the years ended June 30, 2023 and 2022, the District paid premiums of \$- and \$435,526, 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, 2023 AND 2022**

**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 2023.

**Public Risk Entity Pool**

As of January 1, 2019, the District joined the Wisconsin Technical College Employee Benefits Consortium (WTCEBC). WTCEBC is a public entity risk pool that the District participates in to provide health insurance coverage to its employees. The main purpose of WTCEBC is to jointly self-insure certain risks up to an agreed upon retention limit and to obtain excess catastrophic coverage and aggregate stop-loss reinsurance over the selected retention limit. The District pays WTCEBC a monthly premium based on the number of participants and the type of coverage that has been elected. Individual claims below \$100,000 are self-funded by the District. Any individual claim exceeding \$100,000, but less than \$250,000 is shared in a pooled layer among all of the colleges participating in the consortium. Individual claims exceeding \$250,000 and aggregate claims exceeding \$1,000,000 are subject to reinsurance. Each college maintains an individual reserve with WTCEBC. In the event a college were to leave the consortium, their reserve would be used to pay their remaining claims, and the balance would be refunded to the college. The District reports an asset in the amount of \$-0- and \$198,129 as of June 30, 2023 and 2022, respectively. The District exited the WTCEBC as of January 1, 2022. As a result, the District received a return of funds of \$2,600,000. The Districts also reports a claims liability in accordance with Governmental Accounting Standards Board Statement No. 10.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**NOTE 9 RISK MANAGEMENT (CONTINUED)**

**Public Risk Entity Pool (Continued)**

Changes in the claims liability reported in accrued liabilities for the years ended June 30 was as follows:

	2023	2022
Unpaid claims at beginning of year	\$ -	\$ 501,000
Incurred claims and claim adjustments for current year	-	2,183,699
Total incurred claims	-	2,684,699
Claims paid during the year	-	2,684,699
Total unpaid claims and claims adjustment at end of year	\$ -	\$ -

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

**Self-funded Health Insurance**

As of January 1, 2022, the District exited the WTCEBC and 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, 2023, the amount of these liabilities were \$631,001. The follow represents changes in the liability for the current year:

	2023	2022
Unpaid claims at beginning of year	\$ 627,000	\$ -
Incurred claims and claim adjustments for current year	5,225,214	3,041,515
Total incurred claims	5,852,214	3,041,515
Claims paid during the year	4,594,213	2,414,515
Total unpaid claims and claims adjustment at end of year	\$ 1,258,001	\$ 627,000

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**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, 2023. The construction projects in progress are: Paving - Merrill CDL Driving Course, engineering for the Antigo Sawmill Addition, the Workday ERP, as well as some smaller remodeling projects. Also, orders were placed for computers, laptops, other IT Equipment, and instructional equipment. These orders were initially placed prior to June 30, 2023, due to delivery and installation lead time requirements.

Future commitments include the Health 4.0 Renovation in the CHS Building, CHS HVAC Upgrades including the purchase of new fan wall equipment, the Antigo Campus Sawmill Addition, and the Meat Processing remodel, 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, 2023	Remaining Commitment
Paving - Merrill CDL Driving Course	\$ 450,000	\$ 105,858
Kenworth 680 Class A Semi Tractor	5,000	167,225
Meat Talent/Pasture to Plate - Program Start-up Equipment	84,966	47,273
Sawmill - Antigo - Cleereman Hardwood Training Sawmill	903,738	2,108,722
Sawmill Addition - Antigo - Engineering	31,810	116,943
Workday ERP	6,646,125	987,452
CHS - Center for Health Sciences Fanwall Equipment	70,851	70,851
CHS - Center for Health Sciences - HVAC Upgrades	400,957	100,020
CJS - Center for Health Sciences - Health 4.0 Renovation	133,418	974,461
Health 4.0 Instructional Equipment - SynDaver Labs G2		
Synthetic Human	104,016	-
Health 4.0 Instructional Equipment - Learning Space Enterprise Solution	289,275	-
Health 4.0 Instructional Equipment - Immersive Interactive Simulation Room	103,495	-
Health 4.0 IT Equipment	60,700	-
Industry 4.0 Instructional Equipment - Workbenches & Manufacturing Cell	269,400	55,928
A241 Counseling Lab Renovation - NTC Connect Equipment	74,081	5,850
Feed Storage Building/Canopy	96,376	12,561
WTPD Staff Offices	211,721	-
Dell Precision 5770 Laptops (Qty. 49)	-	106,526
User Experience Web Design/Development Consulting Services	-	107,000
Cisco XDR & AMP, 3-year paid annually	-	324,070
Health 4.0 Instructional Equipment - Surgical Tables & Lights	-	80,920
Featherlite 4941 45' Enclosed Trailer - Health Mobile Learning Lab	-	314,620
Used 2024 Freightliner Bucket Truck	-	262,046
Meat Processing Remodel	-	328,800
Sawmill Addition - Antigo	-	1,786,000
	9,935,929	8,063,126

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**NOTE 10 CONSTRUCTION AND OTHER SIGNIFICAN 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 August, 2024. Total expenses for the year ended June 30, 2023, were \$53,693. As of June 30, 2023, the District was committed to make payments of \$63,375.

Multiple Contracts were signed with Workday creating future commitments through 4/29/2031. Total expenses for the year ended June 30, 2023 were \$1,300,039. As of June 30, 2023, the District was committed to make additional payments of \$4,665,517.

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 and 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, 2023 were \$2,092,064. As of June 30, 2023, the District was committed to make additional payments of \$3,551,374.

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**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**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:

	2023		2022	
	Total WISPALS	NTC's Share	Total WISPALS	NTC's Share
Total Assets	\$ 69,642	\$ 6,331	\$ 81,009	\$ 7,364
Total Liabilities	-	-	42,264	3,842
Ending Fund Balance	69,642	6,331	38,745	3,522
Total Revenues	653,611	59,419	513,473	46,679
Total Expenses	622,715	56,610	623,723	56,702

**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, 2023 AND 2022**

**NOTE 13 EXPENSE CLASSIFICATION**

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

	2023	2022
Salaries and Wages	\$ 31,900,960	\$ 31,504,593
Employee Benefits	6,051,476	4,839,427
Travel, Memberships, and Subscriptions	823,685	653,149
Supplies and Minor Equipment	4,167,423	3,260,264
Postage, Printing, and Advertising	828,052	711,790
Repairs and Maintenance	836,270	626,290
Contracted Services	5,504,772	4,716,174
Rentals	326,027	339,133
Insurance	454,165	459,694
Utilities	1,162,243	1,049,712
Depreciation	11,492,389	10,747,858
Other	7,174,691	234,197
Student Aid	2,668,655	7,227,917
Total Operating Expenses	<u>\$ 73,390,808</u>	<u>\$ 66,370,198</u>

**NOTE 14 RESTATEMENT**

The District implemented GASB Statement No.96, *Subscription-Based Information Technology Arrangements* as of the year ended June 30, 2023. The District has applied the provisions retroactively by restating the fiscal year ended June 30, 2022. Retroactive application did not have an impact on the beginning net position reported for the fiscal year ended June 30, 2022. The beginning net position for the fiscal year ended June 30, 2023 has been restated as follows:

Ending Net Position as of June 30, 2022, as previously reported	\$ 72,989,851
SBITDA Asset	7,529,160
SBITDA Accumulated Amortization	(627,430)
SBITDA liability	<u>(7,324,067)</u>
Ending Net Position as of June 30, 2022, as restated	<u>72,567,514</u>

## REQUIRED SUPPLEMENTARY INFORMATION

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**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)**

	2023	2022	2021	2020	2019	2018	2017	2016
Measurement Date	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	87,451	114,215	\$ 91,415	\$ 165,679	\$ 175,183	\$ 151,134	\$ 124,538	\$ 124,538
Interest	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	(171,213)	(993,054)	-	151,099	-	113,957	-	-
Changes in Assumptions or Other Input	(624,071)	80,202	526,109	220,178	(161,310)	(466,694)	486,813	-
Benefit Payments	(300,821)	(351,711)	(295,646)	(423,399)	(821,054)	(840,132)	(746,871)	(518,596)
Net Change in Total OPEB Liability	(909,429)	(1,023,701)	494,896	(150,612)	(615,092)	(852,169)	98,976	(149,669)
Total OPEB Liability - Beginning	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>\$ 3,607,259</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	\$ 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	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**

*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)**

	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>Schedule of the Employer's Proportionate Share of the Net Pension Liability (Asset)</b>									
Measurement Date	12/31/2022	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)	0.16311647 %	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)	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	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	0.29%	(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%	106.02%	105.26%	102.96%	96.45%	102.93%	99.12%	98.20%	102.74%
<b>Schedule of Employer Contributions</b>									
Contractually Required Contribution for the Fiscal Period	\$ 1,938,108	\$ 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	(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	29,817,053	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	6.50%	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.

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**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, 2023**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive Negative
<b>REVENUES</b>						
Local Government	\$ 9,519,420	\$ 9,591,597	\$ 9,591,597	\$ -	\$ 9,591,597	\$ -
State Revenues	22,090,918	22,078,799	22,078,799	-	22,078,799	-
Federal Revenues	-	6,550	6,550	-	6,550	-
Statutory Program Fees	8,942,800	8,872,369	8,872,369	-	8,872,369	-
Material Fees	491,491	451,593	451,593	-	451,593	-
Other Student Fees	139,000	124,868	124,868	-	124,868	-
Institutional Revenues	344,000	877,377	877,377	-	877,377	-
Total Revenues	41,527,629	42,003,153	42,003,153	-	42,003,153	-
<b>EXPENDITURES</b>						
Instruction	27,460,413	24,008,102	24,008,102	-	24,008,102	-
Instructional Resources	1,069,688	1,087,668	1,087,668	-	1,087,668	-
Student Services	3,054,200	2,781,409	2,781,409	-	2,781,409	-
General Institutional	9,638,213	9,077,599	9,077,599	-	9,077,599	-
Physical Plant	4,238,115	4,194,949	4,194,949	-	4,194,949	-
Total Expenditures	45,460,629	41,149,727	41,149,727	-	41,149,727	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(3,933,000)	853,426	853,426	-	853,426	-
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	833,000	422,615	422,615	-	422,615	-
Transfers Out	-	(1,447,729)	(1,447,729)	-	(1,447,729)	-
Total Other Financing Sources (Uses)	833,000	(1,025,114)	(1,025,114)	-	(1,025,114)	-
<b>DEFICIENCY OF REVENUES AND OTHER FINANCING SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ (3,100,000)</u>	<u>\$ (171,688)</u>	(171,688)	-	(171,688)	<u>\$ -</u>
Fund Balance - Beginning of Year			19,977,658	-	19,977,658	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 19,805,970</u>	<u>\$ -</u>	<u>\$ 19,805,970</u>	
<b>FUND BALANCE</b>						
Reserved for Prepaid Items			\$ 499,947			
Reserve for Encumbrances			20,317			
Unreserved Fund Balance:						
Designated for Postemployment Benefits			3,607,259			
Designated for State Aid Fluctuations			956,375			
Designated for Subsequent Years			4,434,563			
Designated for Operations			10,287,509			
Total Fund Balance			<u>\$ 19,805,970</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, 2023**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
<b>REVENUES</b>						
Local Government	\$ 900,000	\$ 900,000	\$ 900,000	\$ -	\$ 900,000	\$ -
State Revenues	1,877,726	2,239,109	2,239,109	-	2,239,109	-
Federal Revenues	2,287,727	2,627,274	2,627,274	-	2,627,274	-
Statutory Program Fees	291,200	201,671	201,671	-	201,671	-
Material Fees	42,120	29,423	29,423	-	29,423	-
Other Student Fees	412,000	546,092	546,092	-	546,092	-
Institutional Revenues	5,360,460	5,523,911	5,523,911	-	5,523,911	-
Total Revenues	11,171,233	12,067,480	12,067,480	-	12,067,480	-
<b>EXPENDITURES</b>						
Instruction	8,555,207	8,955,270	8,955,270	-	8,955,270	-
Instructional Resources	88,000	112,013	112,013	-	112,013	-
Student Services	1,667,018	1,822,023	1,822,023	-	1,822,023	-
General Institutional	766,844	749,830	749,830	-	749,830	-
Physical Plant	105,000	20,965	20,965	-	20,965	-
Total Expenditures	11,182,069	11,660,101	11,660,101	-	11,660,101	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(10,836)	407,379	407,379	-	407,379	-
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	-	106,263	106,263	-	106,263	-
Transfers Out	-	(365,590)	(365,590)	-	(365,590)	-
Total Other Financing Sources (Uses)	-	(259,327)	(259,327)	-	(259,327)	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ (10,836)</u>	<u>\$ 148,052</u>	148,052	-	148,052	<u>\$ -</u>
Fund Balance - Beginning of Year			3,267,141	-	3,267,141	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 3,415,193</u>	<u>\$ -</u>	<u>\$ 3,415,193</u>	
<b>FUND BALANCE</b>						
Reserved for Prepaid Items			200			
Unreserved Fund Balance:						
Designated for Subsequent Year			500,000			
Designated for Operations			2,914,993			
Total Fund Balance			<u>\$ 3,415,193</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, 2023**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
<b>REVENUES</b>						
Local Government	\$ 200,000	\$ 65,770	\$ 65,770	\$ -	\$ 65,770	\$ -
State Revenues	1,295,027	1,475,013	1,475,013	-	1,475,013	-
Federal Revenues	7,510,613	8,424,021	8,424,021	-	8,424,021	-
Other Student Fees	252,500	264,769	264,769	-	264,769	-
Institutional Revenues	56,560	49,738	49,738	-	49,738	-
Total Revenues	9,314,700	10,279,311	10,279,311	-	10,279,311	-
<b>EXPENDITURES</b>						
Student Services	9,263,640	10,278,232	10,278,232	-	10,278,232	-
Custodial Deductions	-	-	-	-	-	-
Total Expenditures	9,263,640	10,278,232	10,278,232	-	10,278,232	-
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	51,060	1,079	1,079	-	1,079	-
<b>OTHER FINANCING SOURCES</b>						
Transfers In	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	\$ 51,060	\$ 1,079	1,079	-	1,079	\$ -
Fund Balance - Beginning of Year			23,917	-	23,917	
<b>FUND BALANCE - END OF YEAR</b>			\$ 24,996	\$ -	\$ 24,996	

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, 2023**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
<b>REVENUES</b>						
State Revenues	\$ 243,152	\$ 377,489	377,489	\$ -	\$ 377,489	\$ -
Federal Revenues	260,182	1,410,481	1,410,481	-	1,410,481	-
Institutional Revenues	195,070	995,232	995,232	-	995,232	-
Total Revenues	698,404	2,783,202	2,783,202	-	2,783,202	-
<b>EXPENDITURES</b>						
Capital Outlay:						
Instruction	4,408,286	5,120,338	5,120,338	-	5,120,338	-
Instructional Resources	423,093	771,569	771,569	-	771,569	-
Student Services	-	7,650	7,650	-	7,650	-
General Institutional	7,428,650	6,605,151	6,605,151	-	6,605,151	-
Physical Plant	3,604,712	3,899,173	3,899,173	-	3,899,173	-
Total Expenditures	15,864,741	16,403,881	16,403,881	-	16,403,881	-
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	(15,166,337)	(13,620,679)	(13,620,679)	-	(13,620,679)	-
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	-	1,567,235	1,567,235	-	1,567,235	-
Transfers Out	-	(6,263)	(6,263)	-	(6,263)	-
Issuance of Long-Term Debt	11,500,000	12,000,000	12,000,000	-	12,000,000	-
Total Other Financing Sources	11,500,000	13,560,972	13,560,972	-	13,560,972	-
<b>DEFICIENCY OF REVENUES AND OTHER FINANCING SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ (3,666,337)</u>	<u>\$ (59,707)</u>	(59,707)	-	(59,707)	<u>\$ -</u>
Fund Balance - Beginning of Year			20,796,072	-	20,796,072	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 20,736,365</u>	<u>\$ -</u>	<u>\$ 20,736,365</u>	
<b>FUND BALANCE</b>						
Reserved for Prepaid Items			-			
Unreserved Fund Balance:						
Designated for Operations			-			
Reserved for Capital Projects			20,736,365			
Total Fund Balance			<u>\$ 20,736,365</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, 2023**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
<b>REVENUES</b>						
Local revenues	\$ 11,934,137	\$ 13,770,657	\$ 13,770,657	\$ -	\$ 13,770,657	\$ -
Institutional Revenues	50,000	135,437	135,437	-	135,437	-
Total Revenues	11,984,137	13,906,094	13,906,094	-	13,906,094	-
<b>EXPENDITURES</b>						
Physical Plant	13,942,176	14,081,590	14,081,590	-	14,081,590	-
Total Expenditures	13,942,176	14,081,590	14,081,590	-	14,081,590	-
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	(1,958,039)	(175,496)	(175,496)	-	(175,496)	-
<b>OTHER FINANCING SOURCES</b>						
Premium on Long-Term Debt	400,000	300,505	300,505	-	300,505	-
Total Other Financing Sources	400,000	300,505	300,505	-	300,505	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<u>\$ (1,558,039)</u>	<u>\$ 125,009</u>	125,009	-	125,009	<u>\$ -</u>
Fund Balance - Beginning of Year			5,688,804	-	5,688,804	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 5,813,813</u>	<u>\$ -</u>	<u>\$ 5,813,813</u>	
<b>FUND BALANCE</b>						
Designated for Operations			-			
Reserved for Debt Service			<u>\$ 5,813,813</u>			
			<u>\$ 5,813,813</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, 2023**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
<b>OPERATING REVENUES</b>						
Local Government	\$ -	\$ 80,006	\$ 80,006	\$ -	\$ 80,006	\$ -
Institutional	2,005,000	2,036,885	2,036,885		2,036,885	-
Total Operating Revenues	2,005,000	2,116,891	2,116,891	-	2,116,891	-
<b>OPERATING EXPENSES</b>						
Auxiliary Services	2,300,000	2,221,844	2,221,844	-	2,221,844	-
Total Expenses	2,300,000	2,221,844	2,221,844	-	2,221,844	-
<b>OPERATING LOSS</b>	(295,000)	(104,953)	(104,953)	-	(104,953)	-
<b>OPERATING TRANSFERS</b>						
Transfers In	-	-	-	-	-	-
Transfers Out	-	(82,339)	(82,339)	-	(82,339)	-
Total Operating Transfers	-	(82,339)	(82,339)	-	(82,339)	-
<b>CHANGE IN NET POSITION</b>	<u>\$ (295,000)</u>	<u>\$ (187,292)</u>	<u>(187,292)</u>	-	<u>(187,292)</u>	<u>\$ -</u>
Net Position - Beginning of Year			536,797	-	536,797	
<b>NET POSITION - END OF YEAR</b>			<u>\$ 349,505</u>	<u>\$ -</u>	<u>\$ 349,505</u>	
<b>NET POSITION - UNRESTRICTED</b>			<u>\$ 349,505</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, 2023**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
<b>OPERATING REVENUES</b>						
Institutional	\$ 6,600,000	\$ 6,410,432	\$ 6,410,432	\$ -	\$ 6,410,432	\$ -
Total Operating Revenues	6,600,000	6,410,432	6,410,432	-	6,410,432	-
<b>OPERATING EXPENSES</b>						
Auxiliary Services	6,720,000	5,601,892	5,601,892	-	5,601,892	-
Total Expenses	6,720,000	5,601,892	5,601,892	-	5,601,892	-
<b>OPERATING INCOME (LOSS)</b>	(120,000)	808,540	808,540	-	808,540	-
<b>OPERATING TRANSFERS</b>						
Transfers In	-	-	-	-	-	-
Transfers Out	(833,000)	(194,192)	(194,192)	-	(194,192)	-
Total Operating Transfers	(833,000)	(194,192)	(194,192)	-	(194,192)	-
<b>CHANGE IN NET POSITION</b>	\$ (953,000)	\$ 614,348	614,348	-	614,348	\$ -
Net Position - Beginning of Year			4,983,134	-	4,983,134	
<b>NET POSITION - END OF YEAR</b>			\$ 5,597,482	\$ -	\$ 5,597,482	
<b>NET POSITION - UNRESTRICTED</b>			\$ 5,597,482			

See accompanying Notes to Budgetary Comparison Schedules.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO BUDGETARY COMPARISON SCHEDULES  
JUNE 30, 2023**

**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, 2023**

**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	\$ 42,003,153
Special Revenue Aidable Fund	12,067,480
Special Revenue Non-Aidable Fund	10,279,311
Capital Projects Fund	2,783,202
Debt Service Fund	13,906,094
Enterprise Fund	2,116,891
Internal Service Fund	6,410,432
	<u>89,566,563</u>

Adjustments:

Interfund Charges and Internal Service Funds are Eliminated for GAAP Reporting	(6,384,008)
Proceeds on Sale of Assets are Reported Net of the Value of the Assets Sold for GAAP Reporting	(42,401)
Student Aid in the Form of Loans is Included in Expenditures for Budgetary Purposes but Offset Revenues for GAAP Reporting	(3,667,642)
Scholarship Allowances are Included in Expenditures for Budgetary Purposes but Offset Revenues for GAAP Reporting	(3,552,192)
Summer Tuition Recognized on the Cash Basis is Adjusted to Accrual Basis for GAAP Reporting	49,003
Property Taxes Levied for Debt Service Payments in the Subsequent Fiscal Year are Deferred for Budgetary Purposes	<u>(2,794,700)</u>

Reconciled Revenues	<u><u>\$ 73,174,623</u></u>
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Revenues per Statement of Revenues and Expenses on a GAAP Basis:

Operating Revenues	\$ 26,849,650
Property Taxes	21,613,330
State Operating Appropriations	22,078,799
HEERF Act Funding	1,301,418
Investment Income	<u>1,331,426</u>

Total	<u><u>\$ 73,174,623</u></u>
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**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO BUDGETARY COMPARISON SCHEDULES  
JUNE 30, 2023**

**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	\$ 41,149,727
Special Revenue Aidable Fund	11,660,101
Special Revenue Non-Aidable Fund	10,278,232
Capital Projects Fund	16,403,881
Debt Service Fund	14,081,590
Enterprise Fund	2,221,844
Internal Service Fund	5,601,892
	<u>101,397,267</u>

Adjustments:

Interfund Charges and Internal Service Funds are Eliminated for GAAP Reporting	(6,384,008)
Student Aid in the Form of Loans are Included in Expenditures for Budgetary Purposes but Offset Revenues for GAAP Reporting	(3,667,642)
Scholarship Allowances are Included in Expenditures for Budgetary Purposes but Offset Revenues for GAAP Reporting	(3,552,192)
Cash Basis Expenditures Adjusted to Accrual Basis for GAAP Reporting:	
Summer School Instructional Wages	-
Postemployment Benefits	(248,579)
Pension Related Benefits	2,391,808
Health Insurance Benefits	631,001
Subscription Based Information Technology Arrangements	68,063
The Acquisition of Capital Assets, Excluding Donations, is Reported as an Expenditure for Budgetary Purposes	(14,220,217)
Repayment of Principal on Long-Term Debt is a Budgetary Expenditure	(12,590,000)
Bond Premium is Amortized for GAAP Purposes	(322,016)
Depreciation and Loss on Capital Asset Disposal is Recorded for GAAP Purposes	<u>11,169,278</u>

Expenses on a GAAP Basis	<u><u>\$ 74,672,763</u></u>
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Expenses per the Statement of Revenues and Expenses on a GAAP Basis:

Operating Expenses	\$ 73,458,871
Loss on Disposal of Capital Assets	44,316
Interest Expense	<u>1,169,576</u>

Total	<u><u>\$ 74,672,763</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, 2023**

<b>Awarding Agency Award Description Passthrough Agency</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Agency Number</b>	<b>Program Award Amount</b>	<b>Federal Grantor Expenditures</b>	<b>Amounts Provided to Subrecipients</b>
<u>US Department of Agriculture</u>					
Pass-Thru Entity - Regents of the University Of Minnesota					
C2A3: Regionally Specific & Collaborative Educational Approaches to Promote Sustainable Soil Health Practices September 25, 2018 - October 31, 2023	10.215	H007179327	200,000	26,452	23,155
Pass-Thru Entity - Northeast Community College NRCS Cooperative Agreement April 22, 2020 - April 22, 2024	10.215	NR203A750007C001-01-05	53,000	14,176	
NRCS Cooperative Agreement Internship Collaboration to Improve and Bolster Recruitment Efforts September 15, 2021 - September 15, 2026	10.902	NR215F48XXXXC006	65,000	10,063	
<b>Total U.S. Department of Agriculture</b>				<b>50,691</b>	<b>23,155</b>
<u>U.S. Department of Interior</u>					
Higher Education Grant Program Bureau of Indian Affairs July 1, 2022 - June 30, 2023	15.114			49,116	
<b>Total U.S. Department of Interior</b>				<b>49,116</b>	



**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2023  
(SEE INDEPENDENT AUDITORS' REPORT)**

<b>Awarding Agency Award Description Passthrough Agency</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Agency Number</b>	<b>Program Award Amount</b>	<b>Federal Grantor Expenditures</b>	<b>Amounts Provided to Subrecipients</b>
<u>U.S. Department of Labor</u>					
Apprenticeship USA Grants Pass-Thru Entity - WI Technical College System SAE Operational Enhancements July 1, 2021 - June 30, 2023	17.285	15-831-155-252	24,113	16,841	
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		
Apprenticeship USA Grants Pass-Thru Entity - WI Technical College System Youth Apprenticeship July 1, 2021 - June 30, 2023	17.285	15-858-155-262	23,740	9,656	
Mine Health and Safety Grants NTC Mine Safety 2021 October 1, 2020 - September 30, 2022	17.600	MS368212155R55	98,473	(14,252)	
Mine Health and Safety Grants NTC Mine Safety 2021 October 1, 2021 - September 30, 2023	17.600	MS368212155R55	365,031	190,700	
<b>Total U.S. Department of Labor</b>				<b>202,946</b>	<b>-</b>

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2023  
(SEE INDEPENDENT AUDITORS' REPORT)**

<b>Awarding Agency Award Description Passthrough Agency</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Agency Number</b>	<b>Program Award Amount</b>	<b>Federal Grantor Expenditures</b>	<b>Amounts Provided to Subrecipients</b>
U.S. Department of the Treasury					
Pass-thru Entity - Northwest WI Workforce Development Board Workforce Advancement Initiative Contract October 1, 2021 - September 30, 2023	21.027	WAI-NTC-2021	682,330	158,618	
Pass-thru Entity - WI Technical College System Meat Talent Development Program June 1, 2022 - December 30, 2024	21.027	15-821-138-253	420,143	-	
Pass-Thru Entity - University of WI System (University of WI - Stevens Point) Forest Industry Workforce Recruitment and Development Initiative June 20, 2022 - June 30, 2025	21.027	23-01	4,497,518	970,208	
<b>Total U.S. Department of the Treasury</b>				<b>1,128,826</b>	<b>-</b>
National Science Foundation					
Retooling Machine Tool Technician Program October 1, 2022 - September 30, 2025	47.076	2201611	342,519	64,533	
<b>Total 47.076</b>				<b>64,533</b>	<b>-</b>
U.S. Department of Education					
Student Financial Aid Cluster					
Supplemental Education Opportunity Grants Direct Program July 1, 2022 - June 30, 2023	84.007	P007A224527	225,970	225,879	
<b>Total 84.007</b>				<b>225,879</b>	<b>-</b>

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

<b>Awarding Agency Award Description Passthrough Agency</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Agency Number</b>	<b>Program Award Amount</b>	<b>Federal Grantor Expenditures</b>	<b>Amounts Provided to Subrecipients</b>
Federal Family Education Loan Program - Stafford Direct Program	84.268				
July 1, 2022 - June 30, 2023		P268K222670		2,129,312	
July 1, 2023 - June 30, 2024		P268K232670		165,544	
Federal Family Education Loan Program - Unsubsidized Stafford	84.268				
Direct Program					
July 1, 2022 - June 30, 2023		P268K222670		1,505,935	
July 1, 2023 - June 30, 2024		P268K232670		6,236	
Federal Family Education Loan Program - Plus Direct Program	84.268				
July 1, 2022 - June 30, 2023		P268K222670		18,895	
<b>Total 84.268</b>				<b>3,825,922</b>	
Federal Work-Study Program Direct Program	84.033				
July 1, 2021 - June 30, 2022		P033A214527	130,310		
July 1, 2022 - June 30, 2023		P033A224527	59,476	59,567	
July 1, 2023 - June 30, 2024		P033A234527		426	
Pell Grant Administrative Allowance	84.063				
		P063Q202670		5	
		P063Q212670		270	
		P063Q222670		6,275	
Direct Program					
July 1, 2021 - June 30, 2022		P063P212670		(385)	
July 1, 2022 - June 30, 2023		P063P222670		3,840,440	
July 1, 2023 - June 30, 2024		P063P232670		340,187	
<b>Total 84.063</b>				<b>4,186,792</b>	
<b>Total Student Financial Aid Cluster</b>				<b>8,298,586</b>	

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

<b>Awarding Agency Award Description Passthrough Agency</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Agency Number</b>	<b>Program Award Amount</b>	<b>Federal Grantor Expenditures</b>	<b>Amounts Provided to Subrecipients</b>
Adult Education - State Administered Pass thru entity - Wisconsin Technical College System NTC District Consortium for Comprehensive Services July 1, 2021 - June 30, 2022	84.002	15-511-146-122	298,748		
Services to At-Risk Populations - Incarcerated Individuals July 1, 2021 - June 30, 2022		15-531-146-112	69,352		
NTC District Comprehensive Services July 1, 2022 - June 30, 2023		15-511-146-123	255,293	255,293	
NTC District Adult Corrections Education and Re-Entry Services July 1, 2022 - June 30, 2023		15-531-146-113	75,000	66,151	
<b>Total 84.002</b>				<b>321,444</b>	<b>-</b>
Discretionary (Research & Development) RAISE: 'EM+UP (Risk Alert Interventions to Support Education: Early Measures + Ultra Predictive October 1, 2020 - September 30, 2025	84.031A	P031A200126	2,163,597	382,016	
<b>Total 84.031A</b>				<b>382,016</b>	

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

<b>Awarding Agency Award Description Passthrough Agency</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Agency Number</b>	<b>Program Award Amount</b>	<b>Federal Grantor Expenditures</b>	<b>Amounts Provided to Subrecipients</b>
Vocational Education - Basic Grants	84.048				
Pass thru entity - Wisconsin Technical College System					
Achieving Student Success for At-Risk Students					
July 1, 2021 - June 30, 2022		15-102-150-232	391,460		
July 1, 2022 - June 30, 2023		15-102-150-232	439,465	439,465	
Increasing NTO Enrollment and Completion					
July 1, 2021 - June 30, 2022		15-104-150-261	24,625		
July 1, 2022 - June 30, 2023		15-104-150-262	29,298	29,155	
Career Prep					
July 1, 2021 - June 30, 2022		15-107-150-211	46,161		
July 1, 2022 - June 30, 2023		15-107-150-212	45,828	45,828	
Strengthening Programs					
July 1, 2021 - June 30, 2022		15-108-150-251	98,501		
July 1, 2022 - June 30, 2023		15-108-150-252	117,191	102,125	
Capacity Building for Equity & Inclusion					
July 1, 2021 - June 30, 2022		15-109-150-221	43,553		
July 1, 2022 - June 30, 2023		15-109-150-222	43,237	43,237	
<b>Total 84.048</b>				<b>659,810</b>	

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

<b>Awarding Agency Award Description Passthrough Agency</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Agency Number</b>	<b>Program Award Amount</b>	<b>Federal Grantor Expenditures</b>	<b>Amounts Provided to Subrecipients</b>
Higher Education Emergency Relief Fund - COVID DOE SIAHE to Support NTC Students July 31, 2021 - June 30, 2023	842425S	P425S210045	1,072,301	71,289	
Higher Education Emergency Relief Fund - COVID ARP Act @ NTC - College Support May 12, 2021 - June 30, 2023	84.425F	P425F200788 - 20B	3,286,873	952,321	
Higher Education Emergency Relief Fund - COVID ARP Act @ NTC - SIP August 4, 2021 - June 30, 2023	84.425M	P425M200461 - 20C	542,875	277,808	-
<b>Total 84.425</b>				<b>1,301,418</b>	<b>-</b>
GEAR UP Wisconsin Department of Public Instruction July 1, 2022 - June 30, 2023	84.334			4,125	
<b>Total U.S. Department of Education</b>				<b>10,967,399</b>	<b>-</b>
<u>Federal Emergency Management Agency</u> Pass thru entity - Wisconsin Technical College System FEMA Assistance to Firefighters Supplemental December 1, 2021 - November 30, 2022	97.044	15-847-153-112	27,478	4,817	
<b>Total 97.044</b>				<b>4,817</b>	
<b>TOTAL FEDERAL REVENUES</b>				<b>\$ 12,468,329</b>	<b>\$ 23,155</b>

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED JUNE 30, 2023  
(SEE INDEPENDENT AUDITORS' REPORT)**

<b>Awarding Agency Award Description Passthrough Agency</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Agency Number</b>	<b>Program Award Amount</b>	<b>State Grantor Expenditures</b>	<b>Amounts Provided to Subrecipients</b>
Wisconsin Higher Education Aids Board Direct Programs					
Higher Education Grant July 1, 2022 - June 30, 2023	235.102			1,301,944	
Remission of Fees for Veterans and Dependents July 1, 2022 - June 30, 2023	235.105			45,890	
Minority Retention Grant July 1, 2022 - June 30, 2023	235.107			1,893	
Academic Excellence Scholarship July 1, 2022 - June 30, 2023	235.109			3,939	
Handicapped Assistance Grant July 1, 2022 - June 30, 2023	235.112			-	
Talent Incentive Program July 1, 2022 - June 30, 2023	235.114			21,900	
Nursing Student Loan July 1, 2022 - June 30, 2023	235.117			13,500	
Technical Excellence Scholarship Grant July 1, 2022 - June 30, 2023	235.119			46,691	
Indian Grant July 1, 2022 - June 30, 2023	235.132			2,200	
<b>Total Wisconsin Higher Education Aids Board</b>				<b>1,437,957</b>	

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED JUNE 30, 2023  
(SEE INDEPENDENT AUDITORS' REPORT)**

<b>Awarding Agency Award Description Passthrough Agency</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Agency Number</b>	<b>Program Award Amount</b>	<b>State Grantor Expenditures</b>	<b>Amounts Provided to Subrecipients</b>
<u>Wisconsin Technical College System</u>					
<u>Direct Programs</u>					
Student Emergency Fund July 1, 2021 - June 30, 2022	292.104	15-850-104-112	17,730	5,071	
Student Emergency Fund July 1, 2022 - June 30, 2023	292.104	15-850-104-112	22,574	16,646	
State Aids for Vocational, Technical and Adult Education July 1, 2022 - June 30, 2023	292.105			5,862,700	
State Aid for Outcomes Based Funding July 1, 2022 - June 30, 2023				1,809,395	
General State Aid Adjustment - Prior Year				(560,900)	
Building & Retaining a Leadership Culture Consortium July 1, 2021 - August 31, 2022	292.124	15-884-124-172	200,000	21,022	
Improving Workforce Performance Consortium July 1, 2021 - August 31, 2022	292.124	15-883-124-172	178,396	47,618	
Proactive Safety and Risk Mitigation Consortium July 1, 2021 - August 31, 2022	292.124	15-882-124-172	82,332	77,580	
Welcome Dairy - Impacting Leadership in Colby, Wisconsin July 1, 2021 - August 31, 2022	292.124	15-885-124-172	114,876	23,085	



**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2023  
(SEE INDEPENDENT AUDITORS' REPORT)**

<b>Awarding Agency Award Description Passthrough Agency</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Agency Number</b>	<b>Program Award Amount</b>	<b>State Grantor Expenditures</b>	<b>Amounts Provided to Subrecipients</b>
Supporting Student Success at Northcentral Technical College July 1, 2021 - September 30, 2022	292.124	15-824-124-162	225,000	13,361	
Intentional Impact on NTC Career Pathways July 1, 2021 - June 30, 2022	292.124	15-833-124-122	259,409		
Lights, Camera, Action! NTC's E-Production Associate Degree Program July 1, 2021 - June 30, 2023	292.124	15-834-124-132	150,000	53,600	
Transforming Readiness through Academic and Non-Academic Supports for Pathways to Occupational Realization in Transportation January 1, 2022 - June 30, 2022	292.124	15-836-124-202	29,018		
FY2022 Guided Pathways Cohort Project January 1, 2022 - December 31, 2022	292.124	15-846-124-192	90,431	50,780	
Flexible Learning in a Smart Factory: NTC's Automation Systems Technology Program July 1, 2021 - June 30, 2023	292.124	15-848-124-132	350,000	233,166	
Professional Growth for Faculty & Staff at NTC July 1, 2021 - June 30, 2022	292.124	15-849-124-152	55,490		
Instructional Innovation and Inclusion at NTC July 1, 2021 - June 30, 2022	292.124	15-851-124-182	150,000		
Northcentral Technical College's Veterinary Technician Program July 1, 2021 - June 30, 2023	292.124	15-859-124-142	200,000	52,220	

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2023  
(SEE INDEPENDENT AUDITORS' REPORT)**

<b>Awarding Agency Award Description Passthrough Agency</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Agency Number</b>	<b>Program Award Amount</b>	<b>State Grantor Expenditures</b>	<b>Amounts Provided to Subrecipients</b>
Developing Markets: Civil Engineering Technology Associate Degree July 1, 2020 - June 30, 2022	292.124	15-861-124-151	200,000		
Core Industry: Applied Engineering Technology Associate Degree July 1, 2020 - June 30, 2022	292.124	15-862-124-131	500,000	167,120	
Core Industry: Nursing: Enhancing Clinical Experiences through Simulation July 1, 2020 - June 30, 2022	292.124	15-866-124-131	750,000	106,300	
NTC Career Exploration for Underserved, Non-Traditional Students July 1, 2022 - June 30, 2023	292.124	15-820-124-123	67,371	53,897	
Supporting Student Success at Northcentral Technical College July 1, 2022 - June 30, 2023	292.124	15-824-124-163	225,000	224,103	
2023 Regional Adult Education Professional Development April 15, 2023 - June 30, 2023	292.124	15-835-124-193	2,100	2,071	
TRANSPORT, Another Route July 1, 2022 - June 30, 2023	292.124	15-836-124-203	65,892	65,892	
NTC's Project SOS: Stopped Out Students July 1, 2022 - September 30, 2023	292.124	15-838-124-193	200,000	146,609	
Articulating a Clear Pathway July 1, 2021 - June 30, 2024	292.124	15-843-124-183	100,000	61,767	

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2023  
(SEE INDEPENDENT AUDITORS' REPORT)**

<b>Awarding Agency Award Description Passthrough Agency</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Agency Number</b>	<b>Program Award Amount</b>	<b>State Grantor Expenditures</b>	<b>Amounts Provided to Subrecipients</b>
Professional Growth for Faculty & Staff at NTC July 1, 2022 - June 30, 2023	292.124	15-849-124-153	55,490	55,490	
AAC&U Conference Leadership Grant January 1, 2023 - June 30, 2023	292.124	15-853-124-183	3,000	1,400	
Plumbing Apprenticeship-Related Instruction Program July 1, 2021 - June 30, 2023	292.124	15-855-124-113	6,858	6,858	
Machinist Tool & Die Apprenticeship-Related Instruction Program July 1, 2021 - June 30, 2023	292.124	15-856-124-113	6,156	2,465	
Equipping Learners for Future Success in NTC's Substance Use Disorder Counseling Program July 1, 2022 - June 30, 2024	292.124	15-864-124-133	176,530	115,136	
NTC's Garden to Market Specialist Program July 1, 2022 - June 30, 2024	292.124	15-865-124-143	200,000	136,731	
Transitioning Today's Frontline into Tomorrow's Leaders Consortium July 1, 2022 - August 31, 2023	292.124	15-886-124-173	200,000	168,295	
Leading Workforce Change Post-Pandemic Consortium July 1, 2022 - August 31, 2023	292.124	15-887-124-173	200,000	164,092	
Critical Skills for Success Consortium July 1, 2022 - August 31, 2023	292.124	15-889-124-173	200,000	122,169	
<b>Total 292.124</b>				<b>9,305,740</b>	<b>-</b>

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT**  
**SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

<b>Awarding Agency Award Description Passthrough Agency</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Agency Number</b>	<b>Program Award Amount</b>	<b>State Grantor Expenditures</b>	<b>Amounts Provided to Subrecipients</b>
Fire Certification Training July 1, 2022 - June 30, 2023	292.137			29,934	
HazMat Training July 1, 2022 - June 30, 2023	292.138			3,700	
Property Tax Relief Aids July 1, 2022 - June 30, 2023	292.162			14,630,553	
<b>Total Wisconsin Technical College System</b>				<b>23,969,926</b>	<b>-</b>
Wisconsin Department of Natural Resources Payments in Lieu of Taxes July 1, 2022 - June 30, 2023	370.503			29,169	
<b>Total Department of Natural Resources</b>				<b>29,169</b>	
Wisconsin Department of Workforce Development Local Youth Apprenticeship July 1, 2021 - June 30, 2022	445.107	5884	322,091	(692)	
Local Youth Apprenticeship July 1, 2022 - June 30, 2023	445.107	7292	387,200	438,664	
<b>Total 445.107</b>				<b>437,972</b>	

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2023  
(SEE INDEPENDENT AUDITORS' REPORT)**

<b>Awarding Agency Award Description Passthrough Agency</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Agency Number</b>	<b>Program Award Amount</b>	<b>State Grantor Expenditures</b>	<b>Amounts Provided to Subrecipients</b>
Wisconsin Department of Revenue State Aid-Personal Property Tax July 1, 2022 - June 30, 2023	835.103			123,602	
Aid in Lieu of Computer Taxes July 1, 2022 - June 30, 2023	835.109		102,303	104,756	
Total Wisconsin Department of Revenue			102,303	228,358	-
State of Wisconsin Department of Health Services Passthrough Agency - Marshfield Clinic Health System Allied Health Professionals Training Grant July 1, 2021 - June 30, 2023		435100-G22-ALLIEDHEALTH-01	45,632	15,243	
Total Wisconsin Department of Health Services			45,632	15,243	-
Wisconsin Department of Transportation Direct Program					
Motorcycle Safety - Basic Rider Course January 1, 2023 - June 30, 2023	20.395 (4)(aq)	MCG-R1-2023-NTC-00053	27,626	16,403	
Motorcycle Safety - Basic Rider Course July 1, 2022 - December 31, 2022	20.395 (4)(aq)	MG-2022-NTC-00039	13,294	13,294	
Motorcycle Safety - Basic Rider Course January 1, 2022 - June 30, 2022	20.395 (4)(aq)	MG-2022-NTC-00033	41,133	33,934	
Motorcycle Safety - RiderCoach Preparation Course January 1, 2023 - June 30, 2023	20.395 (4)(aq)	MCG-R1-2023-NTC-00070	4,036	4,036	
Motorcycle Safety - RiderCoach Preparation Course January 1, 2022 - June 30, 2022	20.395 (4)(aq)	MG-2022-NTC-00034	5,928		
Total Wisconsin Department of Transportation				67,667	-
TOTAL STATE OF WISCONSIN AWARDS				26,186,292	-

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED JUNE 30, 2023**

**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, 2023. 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.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED JUNE 30, 2023**

**NOTE 4 RECONCILIATION**

Federal:

Revenues per Statement of Revenues, Expenses, and

Changes in Net Position:

Operating Revenues - Federal Grants

\$ 7,512,766

HEERF Funding

1,301,418

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

8,814,184

Adjustments:

Federal Direct Loan Program (CFDA #84.268)

3,654,142

Miscellaneous

3

Federal Revenues per Schedule of Expenditures of Federal Awards

\$ 12,468,329

State:

Revenues per Statement of Revenues, Expenses, and

Changes in Net Position:

Operating Revenues - State Grants

\$ 4,078,111

Nonoperating Revenues - State Operating Appropriations

22,078,799

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

26,156,910

Adjustments:

Nursing Student Loan (State ID# 235.117)

13,500

Miscellaneous

15,882

State Revenues per Schedule of Expenditures of State Awards

\$ 26,186,292



# STATISTICAL SECTION



**YEARS ENDED 2023 & 2022**

Annual Comprehensive  
Financial Report



## 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)

	2023	Restated 2022	2021	2020	Restated 2019	Restated 2018	2017	2016	2015	2014
Net investment in capital assets	\$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	\$29,746,802
Restricted for debt service	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	9,264,121
Restricted for pension benefit	-	13,204,201	10,460,144	5,519,445	-	-	-	-	4,402,643	-
Unrestricted	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	19,179,833
Total net position	\$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	\$58,190,756

# Northcentral Technical College District

## Changes in Net Position

Last Ten Fiscal Years

	2023	Restated 2022	2021	2020	2019	2018	2017	2016	2015	2014
Operating revenues:										
Student program fees, net of scholarship allowances	\$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	\$4,774,640
Student material fees, net of scholarship allowances	369,703	364,103	333,312	341,682	356,349	346,263	331,100	398,967	347,126	358,249
Other student fees, net of scholarship allowances	667,476	586,461	844,450	861,289	858,693	727,238	346,153	390,000	340,848	162,453
Federal grants	7,512,766	6,097,982	6,651,294	6,709,180	7,286,073	7,627,080	9,096,043	10,358,425	11,282,402	11,727,859
State grants	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	2,753,170
Business and industry contract revenues	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	1,727,342
School District contract revenues	844,430	889,722	836,714	794,688	721,485	743,169	693,180	669,328	636,323	655,060
Auxiliary enterprise revenues	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	3,570,585
Miscellaneous	2,229,847	868,016	990,569	1,168,745	1,267,747	1,206,794	1,473,424	849,434	1,192,697	1,315,374
Total operating revenues	26,849,650	24,998,808	23,436,571	25,831,919	25,206,374	25,532,324	26,153,079	28,414,681	28,677,571	27,044,732
Operating expenses:										
Instruction	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	30,151,286
Instructional resources	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	1,482,282
Student services	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	4,129,864
General institutional	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	10,027,128
Physical plant	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	4,931,756
Auxiliary enterprise services	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	3,382,427
Public service										45,415
Depreciation	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	6,562,946
Student aid	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	3,576,225
Total operating expenses	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	64,289,329
Operating loss	(46,609,221)	(41,793,727)	(32,529,438)	(39,036,686)	(43,319,309)	(40,623,163)	(44,351,883)	(38,922,798)	(36,614,215)	(37,244,597)
Nonoperating revenues (expenses):										
Property taxes	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	31,075,521
State operating appropriations	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	5,174,400
CARES Act Funding	1,301,418	8,078,397	3,258,871	1,335,000						
Gain (loss) on disposal of capital assets	(44,316)	(109,988)	(44,392)	(118,185)	8,105	(2,641)	(797,071)	(16,649)		
Investment income earned	1,331,426	53,172	53,840	380,271	567,569	290,730	126,786	88,442	75,530	124,243
Interest expense	(1,169,576)	(1,063,275)	(1,048,105)	(852,420)	(1,003,886)	(586,501)	(602,618)	(461,430)	(454,482)	(489,114)
Transfer of capital assets to Wausau Area Community Network									(1,593,733)	
Total nonoperating revenues	45,111,081	51,294,204	45,524,900	42,384,716	39,435,687	39,412,657	37,723,716	37,812,300	35,661,466	35,885,050
Income (loss) before other changes in net position	(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)	(1,359,547)
Other - Cumulative effect of change in accounting principle									(5,767,906)	7,939,648
Total change in net position	(\$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)	\$6,580,101

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

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

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

# 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)
2013 % of Total	11,382,792,954 66.36%	2,596,436,300 15.14%	535,848,700 3.12%	360,002,686 2.10%	159,293,342 0.93%	1,060,060,963 6.18%	617,295,452 3.60%	440,207,124 2.57%	17,151,937,521	13,565,091,841	2.08521
2014 % of Total	11,390,744,716 66.28%	2,638,766,060 15.35%	534,072,500 3.11%	359,750,959 2.09%	158,843,863 0.92%	1,039,358,224 6.05%	617,269,000 3.59%	446,792,459 2.60%	17,185,597,781	13,785,484,262	1.21807
2015 % of Total	11,331,535,626 66.10%	2,646,624,060 15.44%	567,484,300 3.31%	356,933,851 2.08%	158,036,666 0.92%	1,014,520,616 5.92%	612,601,290 3.57%	455,117,467 2.65%	17,142,853,876	13,910,543,454	1.26109
2016 % of Total	11,399,751,016 65.87%	2,739,133,330 15.83%	571,602,000 3.30%	356,990,745 2.06%	156,822,236 0.91%	994,977,954 5.75%	620,824,970 3.59%	465,885,333 2.69%	17,305,987,584	14,201,624,752	1.26545
2017 % of Total	11,496,159,102 65.82%	2,777,853,500 15.90%	591,280,500 3.39%	355,701,566 2.04%	155,722,836 0.89%	984,609,076 5.64%	626,470,410 3.59%	478,985,107 2.74%	17,466,782,097	14,603,138,274	1.26845
2018 % of Total	11,610,731,222 66.26%	2,809,847,770 16.04%	629,983,000 3.60%	357,549,318 2.04%	156,258,436 0.89%	965,809,726 5.51%	632,767,840 3.61%	358,927,483 2.05%	17,521,874,795	15,062,356,238	1.26242
2019 % of Total	11,851,124,344 66.30%	2,938,298,420 16.44%	631,239,400 3.53%	362,318,841 2.03%	155,237,926 0.87%	955,464,366 5.34%	633,420,310 3.54%	349,076,205 1.95%	17,876,179,812	15,713,207,743	1.27009
2020 % of Total	12,227,701,381 66.28%	3,085,210,080 16.72%	658,233,100 3.57%	366,747,723 1.99%	157,183,846 0.85%	951,690,536 5.16%	644,933,550 3.50%	358,002,844 1.94%	18,449,703,060	16,586,177,694	1.26273
2021 % of Total	12,848,874,801 66.73%	3,219,199,140 16.72%	692,067,700 3.59%	376,734,942 1.96%	160,807,846 0.84%	938,462,906 4.87%	656,180,270 3.41%	363,230,484 1.89%	19,255,558,089	17,015,111,648	1.21066
2022 % of Total	13,437,843,415 67.26%	3,307,842,240 16.56%	689,984,800 3.45%	390,968,145 1.96%	169,773,460 0.85%	961,384,491 4.81%	683,830,330 3.42%	338,034,959 1.69%	19,979,661,840	19,129,422,428	1.16987

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									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
District Direct Rates:										
Operational (1)	0.504	0.572	0.625	0.632	0.632	0.642	0.639	0.635	0.627	1.510
Debt Service	0.666	0.638	0.638	0.638	0.630	0.626	0.626	0.626	0.591	0.575
Total Direct Rate	1.170	1.210	1.263	1.27	1.262	1.268	1.265	1.261	1.218	2.085
Clark County										
T Beaver	16.64	18.21	20.24	20.77	20.74	20.84	21.84	22.00	21.55	21.53
T Colby	17.45	19.29	20.50	20.51	20.66	20.74	21.06	21.27	20.74	20.84
T Eaton	17.18	19.84	20.93	21.88	21.53	21.49	22.32	24.28	24.18	25.01
T Fremont	19.20	20.55	21.86	22.41	21.74	21.70	21.98	22.24	22.38	22.52
T Green Grove	17.21	18.45	19.41	19.58	18.90	19.68	20.05	19.85	20.02	19.16
T Hoard	17.85	19.16	19.71	18.65	17.55	18.95	19.45	18.78	18.62	17.23
T Loyal	16.95	18.45	20.58	20.91	20.91	20.96	22.04	22.08	21.60	21.55
T Mayville	19.20	21.24	22.08	22.03	22.33	22.48	21.96	23.33	23.37	22.39
T Sherman	17.13	18.34	20.75	20.86	20.41	20.85	21.30	20.81	20.73	20.59
T Unity	17.66	19.17	21.51	20.92	20.94	21.29	21.60	21.25	21.39	21.36
T Warner	18.14	21.44	22.63	23.64	23.48	22.92	23.83	25.73	25.75	26.46
T Weston	15.53	18.71	18.73	18.89	18.72	19.06	19.71	20.39	19.92	20.72
T York	16.48	18.74	19.78	20.20	20.08	19.97	20.90	21.03	21.04	21.37
V Curtiss	21.11	22.97	23.10	22.79	23.15	22.95	21.04	32.94	32.81	31.04
V Dorchester	21.46	23.55	24.70	24.77	24.91	25.02	25.52	25.37	25.51	25.69
V Unity	19.42	21.13	22.53	22.50	22.69	22.89	22.99	23.34	23.38	23.39
C Abbotsford	24.02	26.03	26.58	26.27	26.08	25.87	24.08	27.85	26.49	26.57
C Colby	22.02	24.19	27.08	26.87	26.88	27.14	27.38	27.38	28.13	28.60
C Loyal	22.83	26.68	28.26	28.37	28.93	29.01	30.46	30.88	29.33	29.22
Langlade County										
T Ackley	13.93	16.54	17.89	16.88	16.98	17.28	17.50	17.58	17.62	17.79
T Antigo	14.08	16.77	18.15	16.88	17.02	17.50	18.13	18.35	18.55	19.05
T Evergreen	18.73	21.23	20.99	19.14	20.40	20.36	21.94	20.75	19.57	20.58
T Langlade	13.34	15.82	16.96	15.91	16.09	16.55	17.01	17.16	17.34	17.81
T Neva	14.47	16.74	18.05	17.21	17.45	17.86	18.07	18.26	17.77	18.13
T Norwood	13.59	15.68	17.03	15.98	16.07	16.59	17.00	17.31	17.63	18.05
T Peck	12.72	14.97	16.24	15.29	15.39	15.86	16.05	16.34	16.65	17.04
T Polar	13.23	15.77	17.13	16.08	16.21	16.75	17.32	17.67	17.89	18.24
T Price	12.78	15.22	16.55	15.48	15.61	16.09	16.47	16.79	17.07	17.50
T Rolling	14.06	16.62	17.98	16.96	19.24	17.56	17.98	18.29	18.65	19.05
T Summit	12.92	15.40	16.68	15.53	15.62	16.19	16.47	16.65	16.93	17.37
T Upham	12.67	13.27	14.02	14.06	14.20	14.69	13.25	13.38	13.62	14.23
T Vilas	13.50	15.96	17.28	16.20	16.31	16.92	17.33	17.62	17.46	17.89
T Wolf River	18.39	20.77	20.51	18.74	19.95	19.96	21.41	20.14	19.03	20.00
V White Lake	22.92	25.84	25.41	23.65	24.82	25.21	27.51	26.00	24.92	26.06
C Antigo	21.06	24.15	24.98	24.15	24.19	25.23	25.35	25.45	25.78	26.01
Lincoln County										
T Birch	11.58	15.02	16.09	16.24	16.66	16.83	17.26	17.61	18.27	18.42
T Corning	12.94	16.45	17.56	17.81	18.29	18.48	18.90	19.30	19.97	20.20
T Harding	12.05	15.57	16.67	16.86	17.32	17.55	17.95	18.31	18.93	19.12
T Harrison	12.94	14.02	16.19	15.73	17.18	17.41	16.66	16.35	16.54	17.54

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

# 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									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<u>Lincoln County (Continued)</u>										
T Merrill	12.52	16.12	17.23	17.41	17.87	17.94	18.37	18.73	19.37	19.51
T Pine River	13.47	17.13	18.34	18.42	18.62	18.86	19.23	19.67	20.39	20.64
T Rock Falls	12.54	15.39	16.69	16.99	17.34	17.56	17.71	17.93	18.55	18.83
T Russell	12.73	16.31	17.48	17.61	18.11	18.36	18.79	19.14	19.67	19.78
T Schley	12.66	16.23	17.38	17.56	17.17	17.38	17.79	18.16	18.82	18.98
T Scott	13.05	16.66	17.83	18.09	18.57	18.81	19.20	19.69	20.41	20.51
C Merrill	23.39	28.03	29.46	30.00	31.08	30.93	32.37	32.08	33.00	31.02
<u>Marathon County</u>										
T Bergen	12.76	15.08	15.70	15.89	16.75	16.92	16.99	17.48	18.16	19.25
T Berlin	16.41	17.90	18.11	18.82	19.15	19.49	19.90	20.21	19.98	20.69
T Bern	11.56	14.38	16.30	17.13	16.10	17.13	18.60	19.18	19.02	19.89
T Bevent	15.25	16.17	16.92	17.01	16.92	17.13	17.86	18.23	18.88	18.82
T Brighton	15.93	17.06	19.24	19.18	19.23	20.10	20.04	19.58	19.85	20.50
T Cassel	15.18	16.70	17.17	17.86	17.78	18.13	18.48	18.51	18.57	18.91
T Cleveland	15.86	17.20	16.99	17.60	17.89	17.64	18.35	17.99	18.14	19.15
T Day	15.04	16.42	16.97	17.83	19.01	19.80	19.99	19.66	20.13	20.58
T Easton	18.63	19.35	19.77	20.41	20.37	20.98	21.29	22.15	22.34	21.92
T Eau Pleine	13.82	15.46	16.18	16.62	17.39	16.61	17.13	16.88	17.17	18.12
T Elderon	14.65	15.39	15.56	16.61	15.64	15.95	16.25	17.50	17.78	17.45
T Emmet	14.30	16.12	16.69	16.87	17.35	17.61	17.83	17.98	18.34	18.68
T Frankfort	14.84	16.23	17.15	17.75	18.01	18.26	18.50	18.66	18.69	19.48
T Franzen	15.65	16.52	16.93	18.28	17.03	17.39	17.06	18.36	18.69	17.69
T Green Valley	14.33	16.42	16.92	17.35	18.27	18.52	19.03	19.14	19.57	20.74
T Guenther	15.56	18.32	19.01	19.34	19.41	19.68	19.59	20.10	20.99	21.77
T Halsey	12.26	15.37	17.28	18.21	17.04	18.15	19.90	20.53	20.42	21.28
T Hamburg	12.81	15.94	17.07	17.41	17.61	18.10	18.83	19.47	20.10	19.95
T Harrison	11.23	13.43	14.76	14.19	14.57	15.19	15.74	16.44	16.74	17.15
T Hewitt	17.93	19.47	19.66	20.40	20.84	21.16	21.57	22.21	21.95	22.55
T Holton	15.34	16.26	16.71	17.20	17.07	17.18	16.72	17.96	18.07	18.60
T Hull	14.28	15.73	16.91	17.17	17.29	17.52	17.85	18.08	18.11	18.78
T Johnson	14.02	16.54	18.13	18.10	17.50	18.29	18.85	20.10	19.76	20.39
T Knowlton	13.33	15.03	15.67	15.87	16.66	16.85	16.96	17.40	18.13	19.29
T Maine								22.11	21.83	21.98
T Marathon	15.76	17.53	17.69	18.33	18.04	18.09	18.92	18.42	18.77	18.77
T McMillan	14.52	15.25	15.78	16.35	16.68	18.09	18.14	18.44	18.55	19.48
T Mosinee	13.38	15.33	15.99	16.25	17.08	17.34	17.50	17.87	18.60	19.60
T Norrie	15.60	16.49	16.70	17.15	16.30	16.95	17.26	17.42	17.66	17.55
T Plover	16.22	18.52	17.97	18.31	17.94	18.39	18.95	20.12	20.43	20.00
T Reid	14.14	15.47	15.83	16.54	16.33	16.65	16.89	17.83	18.27	18.62
T Rib Falls	15.60	17.30	17.75	18.48	17.92	18.17	18.78	18.82	18.67	18.84
T Rib Mountain	17.87	19.48	19.53	20.44	20.76	21.13	21.25	21.75	21.29	22.18
T Rietbrock	12.79	15.41	17.05	17.94	17.14	18.16	19.33	19.89	19.73	20.56
T Ringle	15.04	15.92	16.35	16.93	17.01	17.58	17.87	18.53	18.63	19.65
T Spencer	15.54	16.43	19.36	18.84	18.88	20.10	19.77	18.82	19.22	19.82
T Stettin	17.20	18.80	19.08	19.68	20.05	20.22	20.66	20.88	20.78	21.45
T Texas	17.71	19.23	19.53	20.47	20.66	21.00	21.35	20.97	20.66	21.44
T Wausau	17.74	19.23	19.61	20.47	20.58	21.01	21.26	21.73	21.46	21.64

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

# 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									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<u>Marathon County</u> (Continued)										
T Weston	16.70	17.71	18.24	18.89	19.05	19.56	18.38	19.08	19.09	19.12
T Wien	14.88	16.08	16.93	17.67	17.91	18.56	18.45	18.46	18.21	19.06
V Athens	15.77	19.72	21.71	22.90	22.05	23.21	24.27	25.08	25.13	26.17
V Birnamwood	15.50	16.89	17.30	18.44	17.63	18.06	18.43	19.73	19.86	19.37
V Brokaw					23.37	33.50	34.02	47.00	37.93	43.17
V Dorchester	17.50	19.85	20.80	21.19	20.27	20.16	20.40	23.75	22.80	23.48
V Edgar	18.87	20.27	21.30	21.86	22.16	22.89	22.68	23.02	22.89	23.37
V Elderon	15.18	15.76	16.04	17.17	16.22	16.52	16.87	18.18	18.55	18.28
V Fenwood	14.98	16.23	17.17	17.90	18.24	19.03	18.82	18.90	18.64	19.46
V Hatley	17.00	18.40	18.98	19.71	19.43	19.57	19.92	20.41	20.50	21.39
V Kronenwetter	16.96	18.42	19.09	19.58	20.08	20.49	19.84	21.69	22.07	22.86
V Maine	19.08	19.55	19.85	20.14	20.32	21.02	21.69			
V Marathon	20.10	22.32	22.69	23.50	23.19	23.14	23.92	23.75	23.98	23.94
V Rothschild	20.52	21.90	22.17	23.01	23.39	23.91	24.06	24.91	24.72	25.53
V Spencer	19.74	20.87	24.07	23.88	24.13	25.41	24.73	23.95	24.75	25.11
V Stratford	18.66	20.01	20.34	21.05	21.00	20.79	21.05	20.60	21.47	22.49
V Unity	15.45	16.97	18.30	18.57	18.75	19.04	19.21	19.70	19.90	20.84
V Weston	20.32	21.41	21.75	22.24	22.49	23.03	23.01	23.73	23.66	24.40
C Abbotsford	20.84	22.30	23.15	22.77	25.16	24.04	20.95	23.98	24.30	24.54
C Colby	18.59	20.58	23.46	23.40	23.09	23.79	24.22	24.32	24.92	26.08
C Mosinee	17.32	20.09	20.89	21.27	22.33	22.72	23.09	23.53	23.68	24.52
C Schofield	21.01	22.25	22.40	23.66	24.33	23.61	24.02	25.47	24.87	25.54
C Wausau	24.13	26.08	25.22	26.36	26.66	27.08	27.60	27.49	26.77	27.89
<u>Menominee County</u>										
T Menominee	18.27	17.07	18.57	19.82	21.23	20.25	20.46	22.86	22.48	22.71
<u>Portage County</u>										
T Alban	17.11	18.21	19.48	19.29	19.33	19.64	20.13	20.13	20.71	20.94
T New Hope	16.14	15.53	16.85	17.03	16.98	17.22	17.58	17.49	17.89	18.67
T Sharon	15.75	17.01	18.01	18.22	17.75	17.67	18.29	18.42	18.56	19.76
T Stockton	14.75	15.01	16.29	17.04	16.82	16.27	17.02	17.34	17.21	19.07
V Rosholt	21.39	22.29	23.58	23.66	23.62	21.99	23.38	23.61	24.50	24.98
<u>Price County</u>										
T Catawba	15.71	17.68	17.82	16.78	16.95	17.17	17.42	17.78	16.93	17.89
T Eisenstein	15.04	18.63	17.83	17.42	17.32	16.78	16.57	16.85	14.80	16.36
T Elk	16.12	18.08	18.35	17.30	17.42	17.74	17.82	18.89	17.47	18.33
T Emery	15.73	17.60	17.83	16.60	16.75	17.10	17.23	17.93	16.88	17.72
T Fifield	16.22	20.05	19.39	19.19	19.36	18.91	18.60	18.39	16.67	18.35
T Flambeau	16.03	18.28	18.53	17.41	17.54	17.89	17.97	18.91	17.58	18.72
T Georgetown	15.54	17.66	17.76	16.55	16.95	17.35	17.46	18.26	17.16	18.06
T Hackett	16.82	19.37	19.35	18.99	19.54	18.43	19.75	19.95	18.30	19.66
T Harmony	16.37	18.42	18.69	17.40	17.58	18.02	18.17	19.29	17.77	18.56
T Hill	17.10	19.75	19.71	19.70	20.26	19.44	20.41	19.56	18.42	19.88
T Kennan	16.30	18.72	18.70	17.47	18.08	18.51	18.57	19.31	17.84	18.77
T Knox	16.91	19.62	19.54	19.74	19.21	17.71	19.40	18.90	17.70	19.68
T Lake	17.24	19.94	18.89	18.68	18.46	17.60	17.00	16.88	15.86	17.50
T Ogema	18.36	21.33	21.13	19.04	21.59	20.22	21.34	21.19	19.06	20.98

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

# 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									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<u>Price County</u> (Continued)										
T Prentice	17.40	20.29	20.12	20.05	20.66	18.49	20.19	19.54	18.41	20.07
T Spirit	17.03	19.90	19.39	19.22	19.59	19.75	19.91	20.18	19.18	20.44
T Worcester	15.94	17.67	17.94	16.59	16.72	17.08	17.17	17.94	16.86	17.69
V Catawba	15.63	17.51	17.72	16.57	16.68	17.06	17.18	17.62	16.89	17.81
V Kennan	15.50	17.35	17.59	16.43	16.57	16.94	17.09	17.52	16.80	17.72
V Prentice	19.68	22.73	22.88	22.75	23.48	22.07	23.51	23.06	21.83	23.54
C Park Falls	25.50	30.37	29.65	29.16	29.90	29.39	28.92	29.29	27.18	29.82
C Phillips	22.37	25.21	26.14	25.45	26.00	26.03	25.79	27.78	25.58	26.27
<u>Shawano County</u>										
T Almon	15.07	15.53	17.85	19.40	19.41	18.28	18.45	18.51	18.41	19.09
T Aniwa	13.64	15.25	16.23	16.47	15.76	16.13	16.53	17.41	17.66	17.46
T Bartelme	13.56	13.89	16.18	17.37	17.87	16.42	16.63	16.61	16.50	17.26
T Birnamwood	15.28	15.79	16.09	17.11	15.79	16.21	16.49	17.65	17.86	17.45
T Fairbanks	13.93	16.00	18.34	18.40	20.20	21.22	21.34	21.42	21.25	21.80
T Germania	13.47	15.05	16.69	16.84	17.34	18.21	18.34	18.74	18.67	18.80
T Grant	15.15	16.96	18.09	19.10	19.05	18.51	20.17	19.84	19.77	20.96
T Hutchins	15.20	16.89	16.55	16.62	16.69	16.63	17.03	17.35	17.48	17.97
T Morris	14.48	15.67	17.26	18.18	18.75	18.91	19.13	19.35	19.30	19.73
T Seneca	15.31	15.70	18.05	19.05	19.84	18.51	18.93	18.45	18.47	19.26
T Wittenberg	14.97	15.96	16.29	17.40	16.04	16.47	16.76	17.92	18.05	17.70
V Aniwa	12.37	13.88	15.43	14.90	14.86	15.44	15.92	16.46	16.74	17.07
V Birnamwood	17.28	17.90	19.12	21.04	19.55	19.49	19.94	20.84	21.26	20.54
V Bowler	14.98	15.40	16.64	18.14	18.21	17.21	17.42	17.41	17.31	17.97
V Eland	15.26	16.29	16.74	17.88	16.16	16.71	17.02	18.00	18.68	18.29
V Mattoon	14.78	18.12	20.01	19.48	19.20	17.17	17.62	18.43	18.66	17.20
V Tigerton	17.32	20.18	22.40	22.56	23.98	24.68	25.04	25.16	25.13	25.24
V Wittenberg	18.17	19.63	20.37	21.42	20.46	20.42	20.38	21.25	21.13	20.55
<u>Taylor County</u>										
T Browning	15.69	16.60	18.99	19.00	19.27	19.58	19.41	19.44	19.00	19.99
T Chelsea	15.78	16.64	19.01	19.02	19.23	19.16	18.99	18.98	18.57	19.54
T Deer Creek	16.55	17.66	20.06	20.12	20.42	20.67	20.48	20.54	20.09	21.08
T Goodrich	16.09	17.11	19.49	19.53	19.79	20.03	19.85	19.89	19.43	20.42
T Greenwood	17.48	18.92	19.03	19.37	19.48	20.62	20.48	21.79	21.11	21.74
T Grover	17.40	19.80	20.33	20.33	21.43	22.08	22.20	22.23	22.26	22.63
T Hammel	17.87	18.55	20.93	21.07	20.84	20.89	20.42	20.45	19.94	21.00
T Holway	16.91	17.90	20.31	20.19	20.43	20.72	20.67	20.28	19.83	21.27
T Little Black	16.69	17.70	20.17	20.18	20.51	20.40	19.93	20.04	19.60	20.74
T Maplehurst	18.83	19.74	19.85	20.00	19.33	20.10	20.48	20.33	20.74	20.03
T Medford	16.18	17.12	19.56	19.43	19.72	19.94	19.77	19.79	19.37	20.36
T Molitor	17.00	17.87	20.25	20.31	20.68	21.00	20.76	20.81	20.36	21.35
T Rib Lake	17.67	19.05	19.46	19.84	20.31	21.40	21.29	22.63	21.91	22.59
T Westboro	18.14	19.44	19.80	20.02	20.56	21.80	21.72	23.03	22.23	22.81
V Rib Lake	20.58	22.21	22.81	23.39	24.03	25.14	25.26	26.35	25.62	26.45
V Stetsonville	16.82	18.26	20.50	20.45	20.22	20.52	19.90	19.89	19.28	20.41
C Medford	19.35	21.21	23.87	23.95	24.54	24.97	24.88	24.76	24.29	25.35



# 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									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Waupaca County										
T Harrison	16.75	18.18	19.85	19.95	19.61	19.71	20.47	20.14	20.20	20.52
T Wyoming	14.63	15.63	16.92	17.88	17.73	16.78	18.44	18.91	19.12	20.13

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, 2023			Year Ended June 30, 2014		
		2022 Equalized Valuation	Rank	Percent of NTC Total Equalized Valuation	2013 Equalized Valuation	Rank	Percent of NTC Total Equalized Valuation
Great Lakes Cheese of Wausau Wisconsin LLC	Food manufacturing	\$51,283,700	1	0.24%			
Marshfield Clinic	Healthcare	48,158,600	2	0.23%	43,407,200	1	0.29%
Aspirus Wausau Hospital Inc.	Healthcare	43,614,200	3	0.21%	28,417,700	3	0.19%
Spirit Falls Timber, LLC	Forestry	38,319,500	4	0.18%			
Greenheck Fan Corporation	Manufacturer of industrial fans	34,795,300	5	0.17%	20,215,300	9	0.14%
First Wausau Tower LLC	Commercial high-rise building	28,727,700	6	0.14%			
MCHS Hospitals Inc.	Healthcare	28,677,300	7	0.14%			
Apogee Wausau Group Inc.	Door and window manufacturer	27,210,100	8	0.13%	38,761,200	2	0.26%
Abbyland Foods, Inc.	Manufacturer of meat products	24,851,600	9	0.12%			
Menards Inc.	Retail	24,063,300	10	0.11%	22,066,400	7	0.15%
Employers Insurance of Wausau	Insurance				26,801,500	4	0.18%
Wal-Mart Stores Inc.	Retail				24,867,200	5	0.17%
Packaging Corporation of America	Paper mill/manufacturer of corrugated medium				24,563,300	6	0.16%
Saint Clare's Hospital	Healthcare				20,553,700	8	0.14%
Wausau Joint Venture	Commercial property/mall				20,012,400	10	0.13%
Totals		\$349,701,300		1.67%	\$269,665,900		1.81%
Northcentral Technical College Equalized Valuation (TID Out)		\$21,040,837,383			\$14,900,465,191		

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, 2022	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2014	31,070,611	21,655,487	69.70%	9,415,124	31,070,611	100.00%
2015	18,408,799	12,899,921	70.07%	5,508,878	18,408,799	100.00%
2016	19,232,908	13,600,130	70.71%	5,632,778	19,232,908	100.00%
2017	19,727,694	14,120,007	71.57%	5,607,687	19,727,694	100.00%
2018	20,327,421	14,681,329	72.22%	5,646,092	20,327,421	100.00%
2019	20,881,030	14,934,637	71.52%	5,946,393	20,881,030	100.00%
2020	21,902,757	15,850,525	72.37%	6,052,232	21,902,757	100.00%
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%

### 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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>General Obligation Debt</b>										
General obligation notes	\$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	\$38,265,000
Plus deferred premium	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	607,005
Debt service fund assets available	(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)	(1,496,700)
Net general obligation debt	\$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	\$37,375,305
Per capita	\$209.79	\$212.99	\$210.39	\$205.63	\$216.26	\$207.22	\$204.24	\$206.84	\$183.69	\$174.29
Per full-time equivalent student	\$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	\$10,106.62
Percent of equalized value	0.20%	0.23%	0.24%	0.24%	0.27%	0.26%	0.27%	0.28%	0.25%	0.24%
Percent of personal income	0.33%	0.35%	0.37%	0.38%	0.42%	0.42%	0.43%	0.45%	0.41%	0.40%
<b>General Obligation and Other Debt</b>										
General obligation notes	\$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	\$38,265,000
Plus deferred premium	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	607,005
Plus capital lease obligations										
General obligation and other debt	\$51,155,918	\$51,792,253	\$50,820,032	\$49,250,784	\$50,464,914	\$47,305,436	\$46,268,242	\$46,296,977	\$41,260,454	\$38,872,005
Per capita	\$236.69	\$239.41	\$234.92	\$228.27	\$234.60	\$221.14	\$215.74	\$216.11	\$192.33	\$181.27
Per full-time equivalent student	\$19,339.88	\$19,243.61	\$18,444.46	\$17,207.92	\$18,038.65	\$15,347.45	\$14,271.95	\$13,530.40	\$12,042.63	\$10,511.35
Percent of equalized value	0.23%	0.26%	0.26%	0.27%	0.29%	0.28%	0.28%	0.29%	0.26%	0.25%
Percent of personal income	0.37%	0.40%	0.41%	0.42%	0.46%	0.45%	0.46%	0.47%	0.43%	0.42%

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, 2023

Name of Entity (1)	Net Debt Outstanding	Percent Applicable to District (2)	Outstanding Debt Applicable to District
Clark County	\$4,037,759	27.57 %	\$1,113,210
Langlade County	630,000	68.13	429,219
Lincoln County	12,750,000	49.37	6,294,675
Marathon County	57,385,000	96.49	55,370,787
Menominee County	74,079	100.00	74,079
Portage County	9,950,000	4.19	416,905
Price County	2,425,000	100.00	2,425,000
Shawano County	12,535,000	19.67	2,465,635
Taylor County	11,900,000	80.19	9,542,610
Waupaca County	19,410,000	0.66	128,106
Total Cities	113,557,473	100.00	113,557,473
Total Towns	20,238,984	Varies	18,773,699
Total Villages	61,623,913	100.00	61,623,913
Total School Districts	299,299,382	Varies	297,979,740
Total Sanitary Districts	6,694,173	Varies	6,661,810
Subtotal, overlapping debt			576,856,861
District direct debt:			
General Obligation Notes			48,910,000
Deferred Premium			2,245,918
Subtotal, District direct debt			51,155,918
Total direct and overlapping debt			\$628,012,779

2022 equalized valuation - TID In	\$22,460,324,183
Direct, overlapping, and underlying indebtedness as a percentage of equalized valuation	2.80%
Population of District	216,131
Direct and overlapping, indebtedness per capita	\$2,906

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, 2023

### Legal Debt Margin Calculation for Fiscal Year 2022

2022 Equalized Valuation - TID In	\$22,460,324,183
	x 5%
Total debt limit - 5% of equalized valuation	1,123,016,209
Debt applicable to limit:	
General obligation notes	\$48,910,000
Less: Debt service funds available (GAAP Basis)	5,813,813
Total amount of debt applicable to debt limit	43,096,187
Legal total debt margin	\$1,079,920,022

### 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
2014	777,917,097	36,768,300	741,148,797	4.73%
2015	791,190,524	38,732,374	752,458,150	4.90%
2016	799,784,297	43,463,657	756,320,640	5.43%
2017	817,486,084	42,758,139	774,727,945	5.23%
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%

#### 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
2014	214,440	134,803	28,816	19,847	4,236	14,155	20,733	9,268,965	43,761	38,759	38,731	28,147	40,869	37,596	3.9	5.1	6.3	9.7	4.3	5.0
2015	214,532	135,341	28,835	19,907	4,244	14,133	20,715	9,615,661	45,077	41,038	41,198	31,160	41,825	39,060	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	9,747,515	46,136	41,797	40,359	30,467	41,988	38,228	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	10,082,101	47,526	43,168	41,672	30,874	43,055	39,625	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	10,492,362	49,641	44,902	42,726	31,995	44,070	40,394	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	10,986,321	52,045	45,879	44,264	36,500	45,085	42,940	2.4	3.3	4.1	5.8	4.0	3.8
2020	215,759	138,013	28,415	19,491	4,255	14,054	19,913	11,711,400	55,055	49,098	48,118	39,554	48,014	47,580	3.5	4.6	5.0	9.4	5.0	4.8
2021	216,330	138,934	28,873	20,138	4,306	14,269	20,955	12,354,511	58,096	51,407	51,008	43,212	51,148	49,783	1.9	2.6	3.1	4.6	2.9	3.1
2022	216,330	139,205	28,431	19,457	4,266	14,026	19,976	13,033,567	61,305	53,825	54,072	47,208	54,487	52,088	1.9	2.3	3.0	3.9	2.9	3.6
2023	216,131	139,197	28,353	19,311	4,251	13,920	19,968	13,750,628	64,691	56,356	57,319	51,574	58,043	54,500	3.2	3.4	3.7	7.2	3.4	3.4

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 2022 and 2023 are estimates based on the rate of change from 2020 to 2021, 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 2022 and 2023 are estimates based on the rate of change from 2020 to 2021, subject to future revision.
- (6) Source: Wisconsin Department of Workforce Development. 2023 Unemployment rates are through June 30, 2023.

# Northcentral Technical College District

## Principal Employers

Current Year and Nine Years Ago

Name of Business	County	Type of Business	Year Ended June 30, 2023			Year Ended June 30, 2014		
			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	6	0.47 %
UMR Inc.	Marathon	Insurance	2,000	2	0.93	1,200	5	0.56
Marathon Cheese Corporation	Marathon	Cheese packaging	1,888	3	0.87			0.00
Greenheck Fan Corporation	Marathon	Manufacturer of industrial fans	1,855	4	0.86	1,200	3	0.56
Kolbe & Kolbe Millwork	Marathon	Manufacturer of windows/doors	1,588	5	0.73	1,400	1	0.65
County Materials Corp	Marathon	Ready mixed concrete manufacturers	1,500	6	0.69			
BW Papersystems	Price	Manufacturer of industrial equipment products	1,420	7	0.66			
Sheet Metal Workers Intl Assn	Marathon	Labor organization	1,300	8	0.60			
Wausau School District	Marathon	Education	1,124	9	0.52	1,268	2	0.59
Church Mutual Insurance Company	Lincoln	Insurance	1,044	10	0.48	465	19	0.22
North Central Health Care	Marathon	Healthcare	1,000	11	0.46	999	8	0.47
Regal Rexnord Corp	Marathon	Electric Motor Manufacturer	1,000	12	0.46			
Harley Davidson Motor Co.	Lincoln	Motorcycle dealer	840	13	0.39	450	20	0.21
Merrill Area Common Public School District	Lincoln	Education	377	14	0.17			0.00
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				1,200	4	0.56
Marathon Electric Motors	Marathon	Electric Motor Manufacturer				1,000	7	0.47
Wausau-Mosinee Paper Corporation	Marathon	Manufacturer of paper products				852	9	0.40
Marathon County Government	Marathon	Government				750	10	
Price County Publications Inc.	Price	Publisher of newspapers without printing				600	11	0.28
Kraft Pizza Co. (Tombstone)	Taylor	Manufacturer of frozen pizza				600	12	0.28
Memorial Health Center Inc.	Taylor	Healthcare				600	13	0.28
Sacred Heart - St. Mary Hospital	Lincoln	Hospital				550	14	0.26
Packaging Corporation of America	Lincoln	Paper mill/manufacturer of corrugated medium				500	15	0.23
Marquip Ward United	Price	Manufacturer of industrial equipment products				500	16	0.23
WeatherShield Manufacturing Inc.	Taylor	Manufacturer of windows/doors				500	17	0.23
Hurd Windows & Doors, Inc.	Taylor	Manufacturer of windows/doors				500	18	0.23
Total			20,471		9.46 %	16,135		7.18 %

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									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<u>District Totals:</u>										
Executive/Administrative/Managerial	52	71	74	74	70	70	64	70	61	72
Faculty	146	126	136	134	133	138	140	137	129	121
Secretarial/Clerical	43	40	50	47	49	49	54	49	50	44
Professional Nonfaculty	66	44	48	44	40	33	40	31	36	22
Technical/Paraprofessional	64	47	40	37	37	40	43	44	52	46
Skilled Craft	7	7	7	6	7	8	8	8	9	7
Service/Maintenance	3	5	4	6	6	5	5	4	4	6
District Total	381	340	359	348	342	343	354	343	341	318

Sources:

2014-2023 NTC Human Resources Office

# Northcentral Technical College District

## Enrollment Statistics Historical Comparisons Last Ten Fiscal Years

	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
Student enrollment:										
Associate degree	33,891	33,591	32,507	33,401	31,191	31,654	32,168	32,940	32,733	33,582
Vocational:										
Diploma	2,830	2,909	2,961	2,984	3,373	3,298	3,151	3,302	3,133	3,353
Adult	11,585	10,373	7,833	9,463	11,892	11,894	11,883	12,682	12,250	11,606
Basic education	10,946	11,653	12,290	11,857	10,860	12,412	13,738	14,174	12,217	16,005
Total duplicated	59,252	58,526	55,591	57,705	57,316	59,258	60,940	63,098	60,333	64,546
Total unduplicated (A)	24,287	23,338	20,673	22,852	24,073	23,641	23,746	25,294	23,958	24,766
Full-time equivalent (B):										
Associate degree	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	2,775.8
Vocational:										
Diploma	187.5	189.2	202.9	194.7	224.9	214.4	207.8	236.2	244.9	289.9
Adult	108.2	93.4	70.8	100.4	97.3	121.3	97.2	122.1	113.2	111.0
Basic education	352.3	382.1	406.6	410.8	355.5	403.0	449.5	460.1	409.9	521.4
Total unduplicated	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	3,698.1

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)
2014	46,510,796	5.99	3,698	(1.65)	12,577	7.77
2015	48,793,478	4.91	3,426	(7.36)	14,242	13.24
2016	48,716,358	(0.16)	3,422	(0.12)	14,236	(0.04)
2017	48,507,997	(0.43)	3,242	(5.26)	14,962	5.10
2018	47,961,477	(1.13)	3,082	(4.94)	15,562	4.01
2019	48,966,047	2.09	2,798	(9.21)	17,500	12.45
2020	49,030,164	0.13	2,862	2.29	17,131	(2.11)
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

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
2012-2013	1577	1211	963	86%	74%	67%	2,721
2013-2014	1548	1134	709	93%	79%	65%	2,895
2014-2015	1805	1288	671	93%	80%	67%	3,106
2015-2016	1557	1087	698	94%	82%	55%	3,129
2016-2017	1545	1079	663	95%	83%	68%	3,411
2017-2018	1445	875	570	94%	83%	69%	3,375
2018-2019	1430	839	497	94%	84%	68%	3,713
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

### Notes:

(1) Based on a survey of NTC graduates conducted approximately six months after graduation; therefore, 2022-2023 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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
NTC - Wausau:										
Main building	343,885	343,885	343,885	338,968	330,370	330,370	330,370	330,370	326,370	323,745
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	494,174	485,576	485,576	485,576	485,576	481,576	478,951
NTC - Antigo Campus										
NTC - Phillips Campus	74,515	74,515	74,515	74,515	74,515	74,515	74,515	74,515	74,515	74,515
NTC - Spencer Campus	29,600	29,600	29,600	29,600	29,600	29,600	29,600	29,600	29,600	29,600
NTC - Merrill Campus	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600
NTC - Wittenberg Campus	32,176	32,176	32,176	32,176	32,176	27,176	27,176	19,136	19,136	19,136
Agriculture Center of Excellence	2,691	2,691	2,691	2,691	2,691	2,291	2,291	2,291	1,631	
Diesel Building	39,825	39,825	33,825	33,825	33,825	33,825	28,835	28,835	28,835	22,633
CDL Building	9,000	9,000	9,000	9,000	9,000	9,000	9,000			
Subtotal	4,300	4,300	4,300	4,300	4,300	3,066				
Subtotal	201,707	201,707	195,707	195,707	195,707	189,073	181,017	163,977	163,317	155,484
Other (leased):										
NTC - Medford Campus	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
NTC - Wittenberg Campus										9,600
Diesel Building								9,000	9,000	
Alternative High School Building	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
Subtotal	18,500	18,500	18,500	18,500	18,500	18,500	18,500	27,500	27,500	22,100
Total square footage	719,298	719,298	713,298	708,381	699,783	693,149	685,093	677,053	672,393	656,535

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 2023 & 2022**

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 auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business-type activities and the aggregate remaining fund information of Northcentral Technical College District as of and for the year ended June 30, 2023, 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 REPORT DATE.

***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 the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of Northcentral Technical College District's internal control.

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

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

### ***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.

### **CliftonLarsonAllen LLP**

Milwaukee, Wisconsin  
REPORT DATE

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**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 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, 2023. 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 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, 2023.

***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  
REPORT DATE

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**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2023**

**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      X   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes      X   none reported
3. Noncompliance material to basic financial statements noted? \_\_\_\_\_ yes      X   no

**Federal Awards**

1. Internal control over major federal 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 federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ yes      X   no

**Identification of Major Federal Programs**

**Assistance Listing Number(s)**

84.425E, 84.425F, 84.425M

21.027

84.007, 84.268, 84.033, 84.063

**Name of Federal Program or Cluster**

COVID-19 Higher Education Emergency Relief Fund

Coronavirus State and Local Fiscal Recovery Funds

Student Financial Assistance

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, 2023**

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

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**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**

**Name of State Project**

292.162  
292.105  
292.124  
235.119

Property Tax Relief Aids  
State Aid for Technical Colleges  
WCTS Prior Year  
Technical Excellence Scholarship Grant

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, 2023**

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***Section II – Financial Statement Findings***

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

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***Section III – Federal State Award Findings and Questioned Costs***

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

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**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2023**

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***Section IV – Other Issues***

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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 *State Single Audit Guidelines*:
- 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 \_\_\_\_\_  
Jake Lenell, CPA
5. Date of report REPORT DATE





#### 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 5, 2023

**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, 2023** (preliminary).

**F1-F7 Revenue:** \$19,804,254.68

**F1-F7 Expense:** \$28,829,336.48

**AGENDA CATEGORY:**

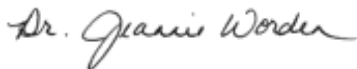
Consent Agenda

**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 5, 2023

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

**MEETING DATE:** December 5, 2023

**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:**

- Liz Hahn – Manager, Student Accounts & Cash Management
- Christian Firnstahl – Human Resources Generalist
- Ken Parker – Associate Dean, Engineering & Advanced Manufacturing
- Stephanie Vobornik – Instructional Designer
- Renee Wadzinski – Instructional Assistant, Substance Use Disorder Counseling
- Michael Diaz – Instructional Assistant, Nursing
- Ashley Glodowski – Faculty, Nursing Assistant (CNA)
- Preston Wirkus – Groundskeeper
- Amy Moss – Specialist, Student Accounts & Billing
- Angela Robinson – Executive Assistant, VP Business & Technology

**Resignations:**

- Jennifer Gumz – Manager, Business Development
- Nicole Ogstad – Instructional Assistant, Alternative High School
- Emily Steinbach – Learning Coordinator, Health
- Michael Diaz – Instructional Assistant, Nursing
- JoAnn Cypher – Instructional Support Specialist
- Dan Conrad – Faculty, Fire

**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. James Worden

Dated 12/5/2023

## Hospitality Management Program Advisory Committee Agenda

Date: 09/13/2023

Time: 3:00pm-4:30pm

Location: Zoom

### Attendees

#### Industry Members:

- Jodi Maguire – Wausau/Western Wisconsin Visitor & Convention Center
- Tim Van De Yacht – Director of Hospitality, Ghidorzi Group
- Tom Coleman – Director of Visitor Experience, Food & Farm Exploration Center

#### NTC Team:

- Lisa Peterson – Associate Dean, Business, School of Business
- Brock Decker – Faculty, Culinary Arts & Hospitality Management
- Valerie Becker – Administrative Assistant, School of Business
- Amy Denissen – Student Success Advisor

### Welcome

Lisa welcomed everyone, thanked them for attending the meeting, and everyone did introductions.

### Update and highlights from last Meeting (04.12.23)

Minutes from the previous meeting and opportunity for edits were made available.

### Instruction Area/Program

#### Course Curriculum

- **Brock Decker – Faculty, Culinary Arts & Hospitality Management** - The program has already started with 4 enrolled students, 3 local and 1 from New York City. The students have varying levels of experience in hospitality, ranging from 2 to 25 years. Most are seeking management opportunities, even if they've had some experience before. The classes this semester are Principles of Hospitality, Ethics and Hospitality, and Service Skills which addresses concerns about basic etiquette in the workforce. Next semester, the following classes will be offered:
  - **Culinary Fundamentals for Hospitality** - covering basic kitchen knowledge and food preparation standards so that the Hospitality Manager will know if their kitchen people are fully trained.
  - **Facilities Management** - is a general hospitality look at facilities, including resorts, hotels, and restaurants.
  - **Introductory Hospitality Internship** - designed as an apprenticeship-style experience with 216 hours for the learner to gain introductory internship experience. Also includes the Hospitality Internship Booklet that was sent to committee members prior to the meeting
- **Lisa Peterson – Associate Dean, Business, School of Business** -- Brock has been working on developing courses for both the first and second semesters. We are facing challenges in finding expertise for the Facilities Management curriculum and are seeking assistance from anyone on the committee who can provide insight or expertise. We will likely be seeking adjunct faculty for this class as Brock's workload continues to grow. We also welcome feedback on the externship/internship handbook, as it will be distributed to both students and employers. The internship is structured so that students are supervised by employers, not faculty, distinguishing it from a work-study program. The committee's input on the handbook's content is crucial for a successful start next semester so that we're all starting this experience next semester on the same page.
  - **Tom Coleman - Director of Visitor Experience, Food & Farm Exploration Center** – What type of backgrounds are you looking for in developing the Facilities Management course and topics will be covered?
  - **Brock Decker** - Ideally, we would like input from someone with specific skills or an academic background in facilities management to provide feedback on the course content. We have a suitable textbook, however, lack of

direct experience in the field makes it crucial to have someone to discuss ideas with or seek advice on what should be included in the course. Having a facilities manager's input is very important and their expertise would greatly benefit the program.

- **Tom Coleman** – Chris Anderson who runs Greenheck Fieldhouse would be a great person to reach out to. He's also been playing a pivotal role in the expansion the new fieldhouse. Dale Elliot with Weston Lanes and Central Wisconsin Convention and Expo Center would also be a good person to contact.
  - **Amy Denissen - Student Success Advisor, NTC** – Dale's daughter, Sarah Elliot, is also a good contact.
  - **Jodi Maguire – Wausau/Western Wisconsin Visitor & Convention Center** – Amy Babble, who does the bookings of events and helps Sarah, may also be helpful.
- **Tim Van De Yacht – Director of Hospitality, Ghidorzi Group** – Chris Knack with the YMCA may be a great resource, especially to have some sort of pool involvement.
  - **Brock Decker** – Does the Hilton hotel have a pool and do you have any difficulty hiring someone to help maintain it?
  - **Tim Van De Yacht** – Most maintenance people have a mechanical or "handy-man" background so they go through a Certified Pool Operation (CPO) course. The certification can be done in two days through the state and would be a good idea to include in the curriculum.
- **Brock Decker** – Last meeting there was a big discussion about needing to emphasize "soft skills" in the curriculum. These social skills have been integrated into all courses at NTC, even in fields like welding. The Hospitality Management program has a dedicated Hospitality Service Skills class that includes two books, "How to Win Friends and Influence People" by Carnegie and "Unreasonable Hospitality" by Will Guidara, essential readings for cultivating a hospitality mindset. He believes these texts offer a unique perspective on human interactions. The goal of the class is to encourage active listening and understanding others. In the future we may add "Hospitality Service Skills 2" class to the curriculum, focusing on specialized skills like front desk operations and handling customer complaints in restaurants, providing students with hands-on experience in high-pressure situations, including interviewing skills.
  - **Tom Colman** – Asked if interviewing skills are included in that class. This could include interviewing 101, how to present yourself at an interview, how to put together a proper resume. Perhaps in early semesters students can learn how to prepare themselves to be interviewed and in later semesters once you get into the management side students can learn how to put together and conduct an interview. Both are valuable.
  - **Brock Decker** – It has not, but that is a good idea.
  - **Amy Denissen** – NTC has a whole career services team that works with mock interviewing and resumes. Perhaps an assignment could be for a student to reach out for a mock interview with somebody and/or do some resume reviewing.
- **Tim Van De Yacht** – Adding some very general human resources related topics on the management side would be very helpful. Additionally, the internship should provide a comprehensive experience, allowing participants to gain exposure to every department, which he believes would be highly beneficial.
  - **Lisa Peterson** – The employer will be provided with a skills check-off list that we will be looking for feedback on from the committee so that we know these are the skills we want to focus on. We are also hoping that students will rotate through several different internal departments of an organization.

### Enrollment update

- **Amy Denissen** – Of the six students enrolled, two are taking non-hospitality courses due to part-time commitments. Although those two students are enrolled in the program, they are just taking general studies classes. Their gender distribution is fairly balanced. Most students are attending part-time, with an average of around 9 credits.

### Industry Trends & Updates

- **Tim Van De Yacht** – A common trend across all industries, including hospitality, is young professionals having theoretical knowledge from their education but lack hands-on experience. They may understand the basics of a job,

like housekeeping, but have never actually performed it. This leads to a lack of appreciation and a gap in understanding the role's actual demands. When these individuals graduate, they often find themselves needing to take a step back in their career trajectory to understand and perform the duties in other departments.

- **Brock Decker** – Often times, graduates with formal education may attempt to instruct experienced professionals which is why practical experience is so important and why there are three internships integrated into the program. By collaborating with professionals like Tim, who understand the importance of hands-on learning, we hope to bridge this gap. Brock also acknowledges the limitations of virtual learning, particularly in tasks like laundry in a housekeeping department. This model of education relies on the internship employer to provide essential experiences and hands-on learning. The Hospitality Management program and handbook can provide guidance on what the internship should entail, but there's a balance to maintain program flexibility without imposing overly specific requirements on employers. They trust employers to ensure interns gain necessary skills while avoiding overly rigid mandates.

### College Wide Initiatives

#### Advisory Committee PowerPoint

- **Lisa Peterson** reviewed the following College-wide initiatives presentation with the committee



Advisory%20Committee%20PowerPoint'

#### Standard Occupational Classifications

- **Lisa Peterson** - Standard Occupational Classifications (SOC) are used on the program pages on NTC's website to provide information about program costs and starting salaries. There's been a discovery that the data used to describe starting salaries is not accurate for all programs. In the case of Hospitality Management, they use information from a subscription-based service called Lightcast, which gathers data from various governmental entities. Not all programs use this source, and some rely on subjective surveys of advisory committee members. NTC has asked us to verify if the SOC codes used for Hospitality Management align with the actual industry needs. The job titles and SOC codes included on the salary range are:
  - **11-9051** – Food Service Managers
  - **11-9072** – Entertainment & Recreation Managers, Except Gambling
  - **11-9081** – Lodging Managers
  - **11-9179** – Personal Service Managers

Should there be anything not listed that should be included?

- **Tom Colman** – A lot of these job codes can fall under different categories. It is surprising how light the salaries appear on our website for Hospitality Management.
- **Lisa Peterson** – Keep in mind those are starting salaries. The low number (\$21,382) is in the 25<sup>th</sup> percentile and the high number (\$40,010) is the 50<sup>th</sup> percentile. Please give us feedback if you feel this should be something different.
- **Tom Colman** – The lowest level manager he has is making far more than \$21,000 a year starting. Most places are hiring at \$13 an hour or more for a general housekeeping position and \$14-\$15 an hour at front desk. If these are the salary numbers being advertised for the Hospitality Program, it could be deterring people from spending the money on tuition who may otherwise be interested in the program. Someone going into Hospitality Management with a degree could easily start out at \$40,000. If NTC can advertise more realistic salaries to what our market is seeing it could possibly attract more people to the program
- **Lisa Peterson** – Perhaps it would be helpful to advertise a starting salary range, an additional salary range with 2 years of experience, and another salary range with 2+ years of experience. This would potentially provide more content for those numbers.

- **Tim Van De Yacht** - Agrees with the discussion about starting salaries and adds that it's hard to imagine finding any management position in hospitality with a salary below \$35,000. The numbers being advertised is reinforcing a stigma that this industry has fought for a long time. We need to help people understand that this is an actual profession and not just a collection of people doing jobs. He notes that the industry has been moving towards a minimum wage of \$15 per hour for entry-level positions like housekeeping or front desk roles. Advancement can go pretty quick in hospitality, especially if you are willing to move and with the vacancies out there. Some markets have an earning potential of 6 figure salaries with bonuses.
- **Brock Decker** – The median salary in Wisconsin for hospitality manager with experience is \$62,000.

#### Other Items

##### Committee Chair/Vice Chair

- **Lisa Peterson** – The Hospitality Management program is in need of a chair-person and a vice chair-person. The roles mainly involve managing the flow of meetings, setting agendas with input from Brock and Valerie, and identifying topics for discussion. Having a chair with industry experience is beneficial as they can bring relevant trends and feedback to the meetings. This would include two meetings a year. Anyone interested can email her at [peterstonli@ntc.edu](mailto:peterstonli@ntc.edu) if they are interested in a nomination.

##### Merging with Sports and Recreation

- **Lisa Peterson** – Asked how everyone felt with the possibility of merging the Sports and Rec Committee with this committee for industry trends discussions, as there is significant overlap in the industries represented. The committees would then separate for curriculum and program updates.
  - **Jodi Maguire** - Supports the idea of merging the two committees for certain discussions and then separating again, believing it would lead to increased participation and beneficial cross-collaboration between the two areas.
  - **Tom Coleman** – Agrees that that these two programs tie together especially within the community. What is happening on the Sports & Rec side affects what happens in restaurants and hotels.
  - **Lisa Peterson** – It would be great to get both committees in a room together to network, communicate and hear each other's stories. It would be very valuable and help us to keep our programs relevant to students and industry. We will try this in the spring.

##### Professional Tutor Opportunity

- **Lisa Peterson** - We are looking for a professional tutor for the business finance and business management programs and asks if anyone knows of potential candidates.

##### Possible date for next meeting

Next Meeting will be held this summer on Wednesday, April 10, 2024 at 3:00pm via Zoom.

# Supply Chain Management Advisory Committee Meeting

## Minutes

Date: 9/14/2023

Time: 4:00 p.m. – 5:30 p.m.

Location: Zoom/NTC Connect

### Attendees

#### Industry Members:

- Tim Daanen – President, B&D Warehouse
- Kevin Muraski – Production Scheduling Manager, Wausau Coated
- Marty Robbins – Director of Fleet Operations, Marathon Cheese
- Al Toliver – President, Green Arrow Associates
- Scott Pettit - Sr. APS Specialist, The Lake Companies
- Tom Janssen – Supply Chain Manager, AROW Global Corp

#### NTC Team:

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

### Welcome

Erin welcomed everyone to the meeting and thanked them for attending.

### Update and highlights from last Meeting (3.14.23)

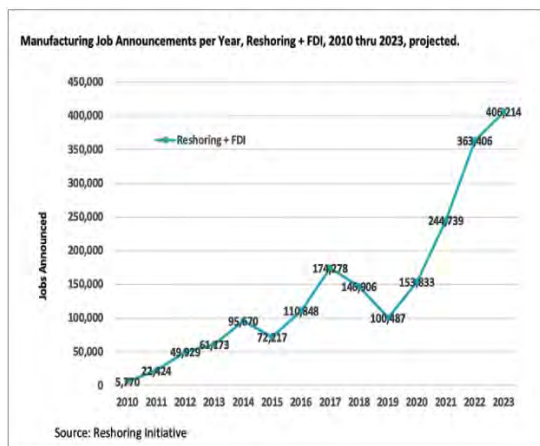
Minutes from the previous meeting and opportunity for edits were made available.

### Industry Discussion

- **Marty Robbins – Director of Fleet Operations, Marathon Cheese** – Something that's happened in the past couple of months that is significant is Yellow Corp's financial troubles have impacted the LTL industry, and many believe the company has been mismanaged for years. Currently, they own about 170 properties, which are up for bid. Estes has bid \$1.525 billion, following an increase from Old Dominion. Additionally, 121,000 power units are set for auction in October, indicating a trend toward smaller carriers in the LTL industry. The capacity and the freight environment right now are still very much available.
  - Union Pacific (UP) and Canadian National (CN) are now offering expedited intermodal services, challenging BNSF's advantage. JB Hunt had a 100-year contract with BNSF so their containers were always put on the top of the train so they are the first containers taken off and the last ones loaded. This allowed JB Hunt a day service advantage over anticompetitors that use the UP or CN, however, now UP and CN are seeing the advantage of this. This could significantly reduce transit times from the Midwest to the West Coast resulting in significant cost savings. CN can also offer expedited services out of Mexico.
  - Marty also touches on the trends of reshoring and nearshoring, citing factors like Covid, Brexit, and geopolitical shifts. Additionally, when the US government pressure on China with tariffs, it forced more companies to look at reshoring. Manufacturing costs are about 40% higher in the U.S. than they are in China, but shipping from China



is very slow so companies are reevaluating the real costs and advantages of staying in China. Reshoring efforts have resulted in over 400,000 jobs returning to the U.S. in 2022, with labor shortages and sourcing challenges being significant hurdles which may force companies into using automation.



Automation in transportation is advancing, with the potential for self-driving trucks. However, there are still technical challenges to overcome. The potential of automation and AI can revolutionize industries, noting ongoing advancements.

You can access the information that Marty provided by clicking [HERE](#).

**Kurt Swanson** - The availability of labor has become a crucial factor in business growth, potentially outweighing incentives like grants and tax breaks; labor availability has become the main driver of business growth.

**Marty Robbins** - Housing shortages in Marathon County, Wisconsin, pose additional challenges to attracting labor.

Marathon County is short about 5,000 labor units and is short about 1,000 homes.

- **Tim Daanen – President, B&D Warehouse** - Construction activity is slightly slowing down on a macro level. However, available industrial spaces are still scarce, and those that do become available are being purchased at higher prices. Construction costs for warehouse buildings pre-Covid were about \$40 per square foot and went up to \$80-\$90 for the same building post-Covid but now costs are down to about \$50-\$60 per square foot. Tim is looking to expand his operation in Weston, Wisconsin, by adding 50,000 square feet to his existing 100,000-square-foot property.
  - The trucking sector is often a good gauge of consumer spending which has still been consistent within the Green Bay and Wausau areas, indicating steady economic activity. Despite his warehouse space being generally full, his space has recently opened up a little bit and he attributes this to high demand in the region. He sees potential growth in the area with the opening of an Amazon warehouse in Weston, as it may lead to overflow business.
  - Many of his customers operate on short timelines for building space, emphasizing the importance of having available space to meet demand. Newly constructed 100,000-150,000 sq/ft spec buildings in various areas are quickly filling up, indicating a continued demand for industrial space.
  - Tim believes in the importance of long-term customer relationships and emphasizes the value of ease of doing business, which he sees as a competitive advantage for his company. Finding and retaining labor is still challenging and flexibility is very important for employees, particularly younger workers. He notes that his company's employee turnover has been primarily due to retirement.
    - **Scott Pettit** - Asked for opinions on the impact of Amazon's arrival in the area. There are existing labor shortages and Amazon's hiring practices may exacerbate this situation. While the initial impression of Amazon's presence is positive, in the complex world of supply chain, there may be unforeseen consequences or challenges that arise.
    - **Tim Daanen** – Amazon was initially looking at the old Eastbay warehouse, but it was too large and it ended up selling for \$17.5 million. The Amazon building will be about 80,000 sq/ft and about \$10-\$15 million to build. Overall, it's positive for the area because most of the time when Amazon goes somewhere, other people follow especially vendors and manufacturers.

- **Kurt Swanson** - - Hopes that Amazon's presence will have a positive impact on delivery services, as there has been a perceived decline in delivery speed over the past few years. His biggest concern is about whether Amazon will be able to fill the 100 job positions they're planning to offer.
- **Marty Robbins**- Companies sometimes overcommit to service demands. They mention that during the COVID-19 pandemic, Amazon made adjustments to their delivery service to address these challenges.
- **Erin McNally** - In terms of Amazon as an employer, there are questions about the company's reputation and how they treat their employees. Local employers are already struggling to attract and retain workers, so Amazon's hiring efforts may further strain the labor market. It is import to provide employees with flexible options and maintain a positive work environment, regardless of the organization's size or resources.
- **Tim Daanen** - While there is quite a bit of automation involved at an Amazon distribution center, there is still a significant need for manual labor, particularly in tasks like unloading and loading trucks
- **Kevin Muraski – Production Scheduling Manager, Wausau Coated** - Despite ongoing efforts, they are still facing a labor shortfall. They have made some progress in hiring, but it seems to be a constant challenge as they gain and lose employees, which also affects their budget. Coming out of the Covid period, lead times were excessive, but they have stabilized over the last 3 to 4 months. They currently stand at 2 to 3 weeks out. Balancing resources, both people and machinery, is crucial to maintaining customer relations and service. The industry is down by about 20% compared to budget projections. Wausau Coated, however, is not down as much as their peers, and they are optimistic about future projections with several projects in the pipeline.
  - **Marty Robbins** – Asked if they are having issues within different regions and where are they seeing the down market.
  - **Kevin Muraski** - The downturn in their industry is not specific to a particular region. Instead, it seems to be a broader trend affecting their overall business, which includes a focus on wine labels, particularly during the harvest season. During the Covid era, there was a surge in inventory buildup, but now businesses are shifting towards a leaner approach, focusing on producing what is needed and minimizing excess stock.
  - **Marty Robbins** - In the transportation industry, trucks are primarily moving between warehouses, distribution centers (DCs), and manufacturing facilities, rather than making long-haul journeys across the country to stock DCs. This suggests that inventory is being sourced regionally, not nationally. This pattern indicates that manufacturing has not yet caught up with the demand for inventory.
- **Scott Pettit – Sr. APS Specialist, The Lake Companies** - His clients have moved on from dealing with the impacts of Covid. Now their clients are facing a situation where they have more inventory than they can effectively handle. His clients are noticing a decline in demand, coupled with an increase in their stock levels. The challenges have shifted but many are mindful of the lessons learned during Covid and are bracing for potential reoccurrences. However, in terms of Scott's role, the approach remains consistent: focusing on how to utilize technology for effective business management. This applies whether it's optimizing customer service levels or efficiently handling inventory, which directly influences customer satisfaction. While they're as busy as ever and dealing with a growing list of clients seeking assistance with their ERP systems, discussions are now inclining towards topics like cycle count programs, safety stock management, and the establishment of safety protocols. Nonetheless, the core challenge persists — finding ways to maximize technology's potential to streamline operations, rather than resorting to manual methods like extensive Excel spreadsheets, while maintaining centralized control within their ERP system.
  - **Tim Daanen** – Asked if most of their clients are coming to them with spreadsheets so that his company can automate them.

- **Scott Pettit** – Yes, that is mostly what he sees when he goes to visit a client. They generally have very complex spreadsheets that emulate an ERP system that they've spent hundreds of thousands of dollars on but they've replaced with a spreadsheet.
- **Kurt Swanson** - Spreadsheets still hold significance, especially for small businesses. An ERP system is essentially a network of interconnected spreadsheets and most of these systems still allow the export of documents and reports into Excel. Excel is still considered to be highly valuable, which is why we include two Excel courses in the curriculum. While there's ongoing debate regarding Google Docs and Google Spreadsheets versus Excel, they share substantial similarities, however most businesses predominantly utilize Microsoft products. We introduced a Data Analytics course in the program during the last curriculum update about a year and a half or two years ago and students in the program have become deeply engaging with advanced tools like pivot tables and conducting more in-depth analyses.
- **Scott Pettit** – Spreadsheets are a valuable addition to any business, and Scott emphasizes their importance to his clients. They serve as a powerful tool to complement your operations. However, it's crucial to remember that they shouldn't be a substitute for a centralized ERP system as both have their respective roles to play. There are some remarkably well-crafted spreadsheets, which indicates that there are skilled Excel instructors out there.
- **Marty Robbins** – Agrees with the importance of supplementing spreadsheets rather than completely replacing them. There is also a challenge finding skilled IT professionals right now, so if you need to fill multiple IT positions, you should consider ERP professionals, even if it's not an exact match. They can contribute to various aspects, including communication and system implementation.
- **Kurt Swanson - Faculty, Supply Chain Management & Leadership Development** - We witnessed a shift to remote work during Covid, and there was speculation that many jobs might not return to the office. However, it seems that some organizations are now transitioning people back to the office, or at least adopting hybrid work models. What have you observed in your organizations? Do you see a difference in different job roles such as logistics, purchasing, etc? Or is it pretty consistent across the different areas of supply chain?
  - **Scott Pettie** - During the early stages of Covid, it was initially believed that supply chain professionals could work remotely, but this wasn't entirely feasible. As a materials manager, he mentions the importance of being on-site. In recent years, his clients, primarily in supply chain and materials management, have shifted towards a hybrid work model with most employees now spending at least a few days in the office each week. This is consistent across the board. Many jobs in supply chain are still remote, however, they are only remote as long as you are in the region of the facility where you work. Positions like purchasing are often remote but material managers, inventory control, people in receiving all need to be on-site where the product is.
  - **Marty Robbins** – It is important to be face to face for anyone who has people reporting to them unless it's a sales function. He's found that there is a difference in the quality of an employee within the same company between the employees who work remotely versus the employees who work on site. Employees whose managers are not around to keep an eye on things start to decline in work performance. People who work on-site tend to be brought up for promotions more than remote workers because they have more interaction with managers even though they may conduct the same amount and quality of work as a remote worker. Remote workers can often be overlooked.
  - **Jim Ortiz** – Even though 86% of his students are not in the area, he still comes to the office 3 days week to feel more part of the team. It's hard to replace that.
  - **Tim Daanen** – There are some positions such as directors who can take a job in California and then work remotely from Wisconsin. They then get the California wages with the lower cost of living in Wisconsin.

- **Scott Pettit** – Some fully remote positions are given pay based on the region they live in rather than the region the company is based out of. This can be incentive for employees to live in the region that the company is in.
- **Marty Robbins** – There is a certain maturity, level of professionalism, and trust that should determine if an employee can work remotely. His wife works remotely along with everyone in her company and they have churn at certain levels within the company and it takes twice as long to train anyone because it's all done through the computer and it's not the same as having someone standing behind you to answer questions.
- **Tim Daanen** – That is where the competitive advantage comes in. Everyone seems to be doing the average or slightly lower than average and Covid has caused us to lower our expectations. Just doing a little bit more and being customer focused can really make an employee stand out. There is so much mediocrity around that it's surprising in a good way when someone gives you a B- effort.
- **Tom Janssen – Supply Chain Manager, AROW Global Corp** – There has been positive growth in their global organization, surpassing forecasted sales and experiencing growth in legacy products. They operate in two major markets: glass in transit bus and in service vehicles like all-terrain and industrial equipment. Their main customer has doubled in size in two years and AROW provides 100% of their glass. They've recently acquired a glass plant in Tennessee, and their president emphasized the idea that "strong companies grow in weak times."
  - They have increased their efforts in retaining trained staff rather than focusing solely on recruitment. They have also seen more success in hiring second shift rather than on first shift. The focus this year and next is on stabilizing the present situation. There have been positive changes in company culture, attributing it to efforts like providing lunches, snacks, daycare reimbursement, and preferred parking for long-serving employees. These initiatives are seen as valuable to employees and contribute to a positive work environment and increased productivity.
  - They have been getting bombarded with 3PLs from other business in transportation looking for work; some of the local companies had to let their third shift go and their first and second shifts aren't always getting 40 hours a week. Less disposable income has changed spending habits in industries like recreational vehicles.
  - In the past, there were significant challenges faced by their supply chain department, including a strained relationship with suppliers and issues with lead times and deliveries. There was a substantial expense incurred due to expedited freight fees for late deliveries. There was 100% turnover in his supply chain team in January 2023 and they've implemented new purchasing strategies and are encouraging supplier visits, resulting in a significant increase in on-time deliveries from 20% to 80%.
  - They're encountering challenges in customer service, particularly with suppliers on the West and East coasts, who do not reply to phone calls or emails.

## Instruction Area/Program(s)

- **Program Information**
  - **Enrollment Report - Jim Ortiz – Student Success Advisor**
    - 6 new students have matriculated in the Supply Chain program for the 2023-2024 school year, 3 of who are taking classes this semester. This is trending similarly to the same last year.
    - 17 students are actively in the Supply Chain Management program right now
    - 18 students that are in related Supply Chain certificates and technical diplomas. Often these students are taking classes for training for their work but some eventually progress into the Associate Degree program.
    - Many students are remote who found NTC on the internet because we have a solid supply chain program that's attracting them.

- There is a Coca Cola location near Chicago that wants to use NTC's program to start training their people using some of the certificates embedded within this program.
- **Tim Daanen** – What types of industries do you see students coming from? Do students stay working with a current employer while taking these classes or are they taking time off from their jobs to go back to school?
- **Jim Ortiz** – We see students from a wide variety of industries who have various supply chain functions. We do see some students who have primarily worked in manufacturing who can no longer physically do what they used to so they transition into the supply chain side.
- **Kurt Swanson** – Most students are taking these classes to enhance their career. Many have received promotions or have moved into a supply chain role. Most do stay with the same employer.
- **Program Updates - Kurt Swanson** – There was a course modification a few years ago to one of the last semester courses, Supply Chain Career Experience, which is now fully implemented. Prior to this modification, there was not an internship course, despite demand for internship opportunities. Recognizing the importance of demonstrating skills and gaining real-world experience, the Supply Chain Career Experience course was created. This course offers five different options for meeting its requirements.
  - A traditional internship requires students to work 108 hours and demonstrate program outcomes related to procurement and logistics.
  - A field research option where students conduct supply chain interviews and delve into career development aspects like resume building.
  - A capstone project, which allows students currently working at an organization to showcase their skills through a current work project at their organization or one they have done in the past.
  - For those interested in service learning, there's a project focused on implementing inventory management strategies for nonprofits.
  - An industry career experience option tailored for individuals who already have two years of industry experience, involving the creation of a portfolio highlighting their achievements in the supply chain field.

This tailored approach aims to provide relevant experiences, especially for students already employed in the field. Three students will be graduating in December. One of them was not required to take the new course due to being under the old program, while the other two, both from the industry, opted for creating a portfolio for industry career experience to have more options.
- **Erin McNally - Learning Manager, School of Business** - Due to the curriculum modification that several other programs have undergone, the Fundamentals of Supply Chain Management course is now part of both the Business Management and Small Business Entrepreneurship Programs. This inclusion has led to a significant increase in enrollment for this course and we are now offering two sections of the course to accommodate the students from these other programs. One section is already at full capacity, while the other has around 12 students. This is a great opportunity for students in these programs to learn about supply chain management and we hope that the course might impress the students enough to consider switching to supply chain management, even if it's just a certificate.
  - **Jim Ortiz** - Students don't always strictly adhere to the published program courses. They find that the Fundamentals of Supply Chain Management course, especially in comparison to demanding courses like accounting, to be a valuable way to balance their workload. Kurt consistently delivers excellent classes to his students and they express satisfaction with the course materials. In about three more semesters, international students will be completing the program from Switzerland and other locations. Many of the students are part-time, as it aligns better with their schedules and responsibilities. These students have a lot on their plates and



aren't like recent high school graduates who have more flexibility. Despite their busy lives, these part-time students have a strong desire to continue learning.

- **Kurt Swanson** - GPT has become widely known and raises questions about its influence from an academic standpoint. Over the past few years, there has been an increase in issues related to plagiarism and improper citation at colleges which may stem from a misunderstanding about the appropriateness of using someone else's ideas without proper attribution. Chat GPT might intensify this issue; however, NTC has implemented a program that outlines clear expectations in light of this technology. ChatGPT should be seen as a tool that will likely persist. Assignments generally that require a personal application can make it more challenging to rely solely on Chat GPT. Kurt has not personally incorporated it into his courses yet, but some instructors have and it is a potentially helpful tool for brainstorming and generating ideas. There have been some instances where ChatGPT's involvement has been utilized and it makes errors so users may need to do some fine-tuning to obtain the desired information it provides. ChatGPT will bring about changes in academic practices, but this is an opportunity to adapt to new challenges and possibilities. There have been various opinions about its use in professional settings, both positive and negative, but its here to stay so we need to use it judiciously in academic contexts to ensure that genuine learning is not compromised.
  - **Marty Robbins** – There is a high school principal he knows who said that right now students are more inclined to cheat by copying from their peers without proper citations rather than utilizing ChatGPT to generate their essays. Currently, students are not particularly adept at using ChatGPT in generally, which makes it easier to identify instances of plagiarism.
  - **Jim Ortiz** - There are students who lack proficiency in logic and comprehension and these students often struggle primarily because they have difficulty understanding the given directions. Currently, Jim is working towards having the library and the Academic Resource Center at NTC to utilize ChatGPT as a support tool for students facing these challenges. ChatGPT can translate instructions to equivalent to either a fourth grade or eighth grade level, using similar content but with different language and instructions. This will provide potential for individuals who may feel completely lost or apprehensive and have difficulty keeping up with instructors. If implemented correctly, there are strategies using ChatGPT that can be employed to address these issues.

### College-Wide Initiatives

- **Advisory Committee PowerPoint**

- **Erin McNally** reviewed the following College-wide initiatives presentation with the committee



Advisory%20Committee%20PowerPoint'

- **Standard Occupational Classifications**

- **Erin McNally** – Classification of Instructional Programs (CIP) codes are classifications of instructional programs developed by the U.S. Department of Education's National Center for Education Statistics. They describe a program of study and help track program completion. All programs in Wisconsin's 16 technical colleges are assigned a CIP code by the Wisconsin Technical College System. Standard Occupational Classification (SOC) codes provide essential occupational information and is continuously updated based on surveys of workers in various occupations. It is sponsored by the U.S. Department of Labor's Employment and Training Administration. The wage and salary information provided on the NTC website for the Supply Chain Management Associate Degree is sourced from the Economic Modeling Specialists International, a private business specializing in labor market data

analysis. This data is gathered and presented based on SOC and CIP codes. The NTC website also includes a list of potential positions students could attain after completing their training, such as purchasing assistant or inventory coordinator. Considering this information, does the committee believe the salary data listed on the website (\$36,452-\$44,819), which is the 25<sup>th</sup>-50<sup>th</sup> percentile of salary's being reported, to be accurate for a starting position especially for the Central Wisconsin region?

- **Marty Robbins** – Believes that salary range to be accurate for this area.
- **Kevin Muraski** – Recently started an employee who is new to supply chain right in that range.
- **Erin McNally** - The SOC codes are linked to specific positions, including:
  - **11-3051** Industrial Production Managers
  - **11-3071** Transportation Storage and Distribution Managers
  - **13-1081** Logisticians
  - **25-1011** Business teachers, Postsecondary
  - **11-3012** Administrative Service Managers
  - **43-1011** First-Line Supervisors of Office and Administrative Support Workers

Does the committee think that these codes align appropriately with the Supply Chain Management in terms of the positions that students could eventually get upon graduation? Some of these roles may not be immediately attainable upon graduation, but they could perhaps be achievable with further work experience or additional education. The key question is whether these positions align effectively with the program.

- **Marty Robbins** – Procurement Purchasing is not included on the list. The roles commonly found in the front part of supply chain is missing.
- **Kurt Swanson** – It looks like it's a lot of operation and transportation currently listed. This list is missing demand and supply planners.
- **Tim Daanen** – These positions can vary depending on the size of the organization. Bigger companies will require some forecasting functions. Demand forecasting is an important aspect of supply chain as is customer service.

Erin and Kurt agreed to review these positions further after the meeting and will put together a list of suggestions that they believe should be included on this list to send to the committee for members to review and reply with their feedback.

#### Other Items

- **SOC Code Survey Results** – Based on the results of the survey that was sent out to committee members on September 27<sup>th</sup>, the following SOC codes will be provided to the college to include in the salary reporting data shown on the NTC website:
  - **43-5061** Production, Planning and Expediting Clerks
  - **43-5071** Shipping, Receiving and Inventory Clerks
  - **13-1081** Logistician
  - **51-1011** First-Line Supervisors of Production and Operating Workers
  - **13-1020** Buyers and Purchasing Agents
  - **53-1047** First-Line Supervisors of Transportation and Materials Moving Workers
  - **43-1061** Procurement Clerks
  - **43-5061** Parts, Warehousing and Inventory Management Operations

#### Next meeting schedule & agenda items discussion

The next advisory committee meeting is scheduled for Thursday, March 14<sup>th</sup> from 4:00pm-5:30pm, via Zoom or in person.

## Marketing Advisory Committee Meeting Minutes

**Date:** 09/20/2023

**Time:** 11:30 a.m. – 1:00 p.m.

**Location:** Zoom

### Attendees

#### Industry Members:

- Brian Pensinger – Church Mutual Insurance, Digital Marketing Consultant
- Tammi Stezenski – Grand Theater, Director of Marketing & Development
- Greta Wood– Elegant Occasions, Owner
- Sal Cuomo – Marco, Technology Advisor
- Kim Riedel – County Materials, Marketing and Communication Manager

#### NTC Team:

- Sara Bartelt – Associate Dean of School of Liberal Arts, General Studies, and Early Childhood
- Dr. Amy Gajewski – Faculty, Marketing/Digital Marketing
- Yang Yee Xiong – Student Success Advisor
- Valerie Becker– Administrative Assistant, School of Business

### Welcome

Sal Cuomo introduced himself as the chairperson of the Marketing Advisory Committee welcomed everyone to the meeting and thanked them for joining.

### Update and highlights from last Meeting (02.15.23)

Minutes from the previous meeting and opportunity for edits were made available.

### Industry Discussion

- **Sal Cuomo, Marco, Technology Advisor** – Sal mentioned that his industry is primarily focused on technical skills, however, there is still a significant amount of face-to-face interaction involved. Since the Covid situation, they have resumed in-person meetings. They are currently in a phase of hiring and aiming to expand their market presence, which is in line with the industry trend. Sal emphasized that both technical and soft skills remain crucial. Many of their technical staff, responsible for equipment and administration, have obtained degrees from technical colleges. The major challenge faced by these technical professionals lies in effective communication. They often need to translate complex IT jargon into understandable terms for less technically inclined clients, which is why clients seek their assistance in the first place. Sal also mentioned a slight increase in concerns related to Covid in some isolated areas, though it hasn't been widespread.
- **Greta Wood– Elegant Occasions, Owner** - Greta discussed industry needs, particularly focusing on soft skills. She's observed a significant rise in mental health issues, particularly with anxiety in everyday life. This likely stems from the challenges of Covid and the shift in communication methods. Greta emphasized the importance of addressing mental health and anxiety as well as incorporating coping mechanisms into everyday life, regardless of one's field.
  - Another concern she raised was the unregulated nature of AI, which she has recently become more familiar with, especially since the bridal industry has provided a lot more training on this. Greta expressed concerns about AI being unregulated and its potential dangers. She was surprised to learn that her high school children were already using AI for school assignments. Greta stressed the need for comprehensive training on AI usage, including proper



implementation and maintaining an individual's voice, especially in marketing, which should be a high-priority skill set for the future.

- **Sal Cuomo** – Asked Greta if she believes the mental health issues is generational.
- **Greta Wood** – Yes. As a parent of three kids, she noted the challenges her children faced during their transition from high school, which coincided with pandemic-related shutdowns and uncertainties. She expressed deep concern about the prevalence of mental health issues in her household, among her staff, and even in her customer base. She highlighted the seriousness of depression, anxiety, and even suicidal thoughts within her close circle, which she found difficult to fully grasp due to her own different experiences. Greta emphasized the importance of making resources known to those in need, particularly students at NTC, as sometimes they might not seek help even when it's available. She also recounted an incident involving a news anchor from the area who tragically took her own life after visiting Greta's store. This event deeply affected her staff, combining with the already challenging issues they were facing. Greta noted the significant challenges her children face today are often caused by the influence of social media and the unrealistic standards as it can lead to expectations of perfection that are often unattainable.
- **Brian Pensinger, Church Mutual Insurance, Senior Digital Marketing Specialist** – Brian outlined a couple of significant challenges facing his industry. Climate change is a prominent concern, leading them to adopt a de-risking strategy by withdrawing from the states that are high risk for those events. Additionally, inflation is impacting their operations, particularly in terms of the costs associated with house repairs and replacements. This rise in the cost of goods is affecting not only their industry but also several others. To address this, they have implemented a zero-based budgeting for marketing, which requires careful justification for every expense before approval. Brian believes that these challenges, namely climate change and inflation, are likely affecting various industries.
- **Kim Riedel – County Materials, VP of Marketing and Communication** - Kim discussed the ongoing challenges faced by their organization, particularly in a heavy industrial setting. Employee attraction and retention continues to be a major concern. Employers are constantly competing to attract talent, which is contributing to the economic shifts being experienced across various businesses; these economic shifts then require more justification in their marketing efforts. While Sales traditionally get credit for revenue generation, Marketing plays a crucial role in generating leads that Sales is then turning into revenue. They're altering the narrative within their organization regarding the sales funnel and are utilizing technology, such as Hubspot, to manage social engagement and lead generation.
  - She also echoed Greta's sentiments about the emotions and perspectives of the newer generation entering the workforce. Those entering the workforce seem to be viewing the professional world through the lens of TV shows or social media and they lack a realistic understanding of business dynamics. As a leader, she sees this as a significant challenge and suggests that addressing this in leadership development could be beneficial as the younger generation continues to integrate into the workforce.
- **Tammi Stezenski, Grand Theater, Director of Marketing & Development** – Tammy began by discussing a radio interview that she had with WIFC's Dave Calloway, where they talked about the challenges in finding qualified individuals to fill positions in radio and TV stations. Dave mentioned that its not that the pickings for applicants are slim, but they are completely non-existent. Tammy also noted a similar trend in her previous experience running City Pages, where fewer young people are pursuing careers in print, radio, and TV. Instead, they seem more inclined to engage in podcasts or independent online endeavors, which can be financially lucrative or even be used as a side source of income causing them to be a lot more selective about their full-time jobs. She expressed appreciation for NTC's Studio 7 and the Video Production program, hoping it encourages more people to enter that industry.

- Tammy also serves on the Wausau East High School Booster Club and mentioned their need for support in various areas, including graphic design for the print shop and for sports announcers. She suggested that NTC could facilitate internships or projects with high schools, providing valuable real-world experience for students.
- In regards to the younger generation, some young individuals struggle with handling stress and interpersonal interactions, potentially exacerbated by the screen-centric nature of their social interactions. She emphasized the importance of incorporating regular human interaction into the curriculum as a crucial skill to be practiced, such as the speech classes required for a Bachelor's Degree.
- **Dr. Amy Gajewski, NTC, Marketing Faculty** - Amy shared her excitement about having more face-to-face classes this semester compared to pre-Covid times. While a majority of students, around 80%, still choose to enroll online, about 20% opt for in-person classes through the NTC Connect courses, providing them with flexibility. She mentioned that out of a class of 10, she has 5 students who have consistently attended face-to-face sessions for the past four weeks, all of whom are recent high school graduates. Initially, these students struggled to interact with each other due to being out of their comfort zones. She has been actively encouraging group activities to foster interaction, which has shown improvement over the last few weeks. This is a huge shift from the past, where her marketing classes were much more talkative. Even during breaks the current students do not interact with each other, but rather stay in their seats and look at their phones. She does multiple icebreakers to get students up and moving and to get them engaged and talking to each other.
  - She highlighted the challenge of engaging online students, many of whom are returning students with full-time jobs or other responsibilities. Amy acknowledged the importance of mental health and expressed her efforts to support online students in connecting and participating in activities and clubs at NTC. Overall, Amy is encouraged by the progress and hopes to see even more student involvement in the future.
- **Sara Bartelt – NTC, Associate Dean of School of Liberal Arts, General Studies, and Early Childhood** - Sara, who oversees General Studies programs at NTC, echoed Amy's sentiments. She also mentioned her return to teaching College 101 this semester after a hiatus since 2021. She observed a notable shift in student dynamics from 2021 to the present, with about 85% of her students expressing the impact of Covid on their educational experiences, often negatively. She also highlighted a significant increase in class sizes for in-person courses this semester, particularly in General Studies classes, with some having over 20 students, which is great improvement from previous years.
  - Sara emphasized the crucial importance of addressing mental health needs. She noted that many students, including those in her own classes, face significant mental health challenges, some of which can be quite debilitating. To support them, NTC offers access to counseling services through a contract with Virtual Care Group, which provides free, unlimited acute care counseling services, accessible entirely online. Last year our counseling services saw the highest increase in utilization of these services at the college. She expressed gratitude for the available counseling services and emphasized their importance in addressing students' mental health challenges.

## Instructional Area/Program

- **Course Curriculum Updates**
  - **Dr. Amy Gajewski** - Amy shared several exciting developments in digital marketing and social media marketing at NTC.
    - All marketing and digital marketing students at NTC now have access to a full Canva subscription, allowing them to create a wide range of content, including logos, social media posts, infographics, and presentations. This enhancement significantly expands their creative capabilities.

- She also discussed the integration of ChatGPT into her classes, even though it is less than a year old, emphasizing the importance of teaching students how to use it effectively while maintaining their brand voice. Amy expresses the need for critical thinking and using AI as a *tool* in marketing strategies, rather than relying solely on it. She has incorporated AI across various courses, teaching students about its power and application in areas such as product development, content creation, email marketing, and dynamic marketing strategies. She emphasizes the need for students to be specific and intentional when using AI tools like ChatGPT. She has implemented AI assessments in several of her classes so students can start getting their feet wet and can learn the power behind it.
- **Marketing Principles** – In this class the students go through the product development process and have to create a candy bar including coming up with a candy bar name and their company name. A module later, student then run the same assignment through ChatGPT where they have to be specific or else, they are not going to get the information they are looking for. The students then have to compare the name that ChatGPT came up with to the name they came up on their own and determine if they are going to use one or the other or a combination of the two all while considering if it is something that fits their brand and their intention behind their brand. This exercise requires students to think critically and creatively.
- **Content Marketing** – There have been some assessments involving added to this course. Students are creating marketing content in the brand voice for the organization that they're creating for.
- **Email Marketing** – In this course, there is AV testing with subject line creation. Students also have to create an opt-in form through AI and send that out via email. They're also creating an email decision tree that they can do some dynamic marketing and remarketing with.
- **Social Media** – This curriculum was also updated over the summer because so much changed in the world of social media: Twitter became X, Threads launched, etc. The whole Social Media curriculum has been rewritten and updated which happens every year, but there was an exceptional amount of changes this year.
- There has been a revision to NTC's academic honesty policy where AI was incorporated so that everyone across NTC is on the same page when using it. We want students to use this tool in a way that is responsible.
- In the last week, TikTok released their TikTok Shop, which is set to disrupt the market and potentially generate over \$20 billion in sales during the holiday season. They are working with businesses to be their fulfillment center and will hold and ship products for business while offering up to a 50% discount for businesses so they can really promote shopping on TikTok over Black Friday and the holiday season. This is going to cause a huge shift in shopping through digital methods, which now includes more than just Facebook, Instagram, and Pinterest. Students will be able to watch this progress throughout the semester and into the shopping season.
  - **Sara Bartelt** – What's interesting about TikTok is that it's really just the consumers on there doing all of the marketing.
- NTC is an education partner with Hubspot, offering students access to valuable certifications and internships. Hubspot is a third-party software company that works with CRM, sales, inbound marketing, and social media marketing. She shared that she has encouraged her students to participate in a 4-week AI internship with Hubspot, which provides hands-on experience with a business in the field and a \$350 scholarship for every student who completes the internship.
- Students also use the trial version of the third-party app Jasper right now because the subscription is very expensive, however, we may look into this more in the future. Jasper is one of the many different AI third-party apps. Many new third-party apps are getting bought up by larger companies, so it is very hard to gauge

what companies are going to survive and what will become the industry standard. So far Jasper seems to have a lot of staying power so we may gravitate more towards that app in the future.

- This fall, two brand-new courses were introduced. The first involved replacing the former Customer Service course with **Marketing Services and Customer Experiences**. This adjustment has proven to be highly effective, with a strong emphasis on honing communication and active listening skills. This course is offered both in-person and online, yielding notably positive outcomes.
- The second modification involved transitioning Promotions to **Integrated Marketing Communications**. This shift was necessary due to the evolving landscape of digital marketing.
- Looking ahead to spring, a complete overhaul of the SEO and Analytics class is in progress, due to Google Analytics going to G4 and the integration of AI. Mobile Marketing and Social Media Strategies 2 are also set to undergo changes in the upcoming term. This perpetual evolution keeps the field of marketing dynamic and engaging, offering a constant stream of challenges and opportunities.
- **Kim Riedel** – It would be great if her employees could enroll in some of these classes. They may not be able to do the full length of one of these classes but it would be amazing if they could attend some of the coursework.
  - **Dr. Amy Gajewski** – We have started having conversations about creating a certificate or something that is AI centered within our program because it is an area that is so specialized. It would be really great to see how the industry is putting AI to practical use and using third-party vendors.
  - **Greta Wood** – Volunteered to show Amy how they are using ChatGPT in a small business format. One wouldn't think a bridal store needs this technology, but if they are not cutting edge then competition will have a strong advantage.

- **Enrollment Report**

- **Yang Yee Xiong, NTC, Student Success Advisor**

- Marketing Program Fall of 2023
      - 42 total students currently enrolled into our Marketing/Digital Marketing programs
      - 24 of these students are enrolled in the Digital Marketing program, which includes technical diplomas and certificates that are embedded.
        - 12 are Virtual College students and 12 are in-person students
      - 18 of these students are in the traditional Marketing program
        - 5 are Virtual College students and 13 are in-person students
      - When working with students, she is also seeing an increase in the mental health situation as well as financial needs. Students are provided with the different resources and services available at NTC such as the Virtual Care Group and the emergency fund grants that assist students in financial need.

## College-Wide Initiatives

- **Sara Bartelt** reviewed the following College Wide Initiative PowerPoint with the committee:



Advisory%20Committee%20PowerPoint'

- **SIP & SOC Codes**

- **Dr. Amy Gajewski** – When we start a new associate degree or technical diploma program, we have to make sure that there are jobs that can be associated with earning that degree, diploma, or certificate. The Standard Occupation Classification (SOC) codes that included for the **Marketing** program include:
  - **13-1022** Wholesale and Retail Buyers, Except Farm products
  - **13-1023** Purchasing Agents, Except Wholesale, Retail, and Farm Products
  - **25-1011** Business Teachers, Post-secondary
  - **41-4012** Sales Representatives, Wholesale and Manufacturing Except Technical and Scientific Products
  - Based on these codes, the 25-1011 Business Teachers, Post-secondary code does not seem like a likely career outcome for our students.
- **Valerie Becker – NTC, Administrative Assistant** - These SOC codes are used to determine a salary range that is listed for each program on NTC website. The salary range being advertised for Marketing graduates is \$22,800-\$55,00, which is the 25<sup>th</sup>-50<sup>th</sup> percentile being advertised. Does that seem like a reasonable range for our area?
  - **Dr. Amy Gajewski** – Feels that this range is very low and has not heard of a starting salary below \$40,000 from any of her students in the last three years.
  - **Greta Wood** – Someone making \$15 per hour makes \$31,200 a year. Right now, they can't get anyone to apply for a part-time bridal specialist job that does not require any education because their demands are \$15-\$20 an hour. People can go almost anywhere and make \$20 per hour.
  - **Tammy** – This data may be more accurate if the other area technical colleges submitted their data, as well.
  - **Sara Bartelt** – These numbers are coming from the NTC Graduate Outcome Report. Our response from this survey sent to NTC grads is often very low and often times students do not want to share their data when they do complete the survey. We are trying to figure out different ways to get feedback so the numbers we are advertising is accurate.
- **Dr. Amy Gajewski** - The SOC codes for the **Digital Marketing** program include:
  - **11-2021** Marketing Managers
  - **13-1161** Marketing Research Analysts and Marketing Specialists
  - **15-1255** Web and Digital Interface Designers
  - **25-1011** Business Teachers, Post-secondary
- Based on these codes, the 25-1011 Business Teachers, Post-secondary and 15-1255 Web and Digital Interface Designers codes do not seem like a likely career outcome for our students.
  - **Sal Cuomo** – Agreed with the codes and agreed with the one's that Amy feels should be removed.
- **Valerie Becker** – The salary range being advertised for Digital Marketing graduates is \$31,030-\$38,982, which is the 25<sup>th</sup>-50<sup>th</sup> percentile being advertised. Does that seem like a reasonable range for our area?
  - **Sal Cuomo** – Feels that this is an accurate salary range
  - **Dr. Amy Gajewski** – Is finding that most of her recent graduates are starting out making \$40,000-\$50,000.
  - **Sara Bartelt** – Will be providing this feedback to our Institutional Research team.

### Next meeting schedule & agenda items discussion

The next meeting will be held on Wednesday, February 28, 2024 at 11:30 a.m-1:00 p.m.

## Apprenticeship Advisory Committee Meeting Minutes

**Date:** 9/21/2023

**Time:** 11:00 a.m. – 12:30 p.m.

**In-Person:** Room: Main Building at Wausau Campus-E102

**Virtually:** Zoom

[Recording](#)

### Attendees

#### Industry Members:

- Jody Arlen (Domtar)
- Loren Beyersdorff (Greenheck)
- Jim King (Greenheck)
- Jordan Liethen (LineTec & Wausau Window and Wall)
- Amber Laurent (Brakebush Brothers Inc)
- Charles Dehnel (Domatar)
- Courtney Pierson (Packaging Corporation of America)
- Courtney Zempel (Harley Davidson)
- Jon Mason (Marathon County Facilities)
- Sarah Kolodziej (Greenheck)
- Andy Maas (Wausau Window and Wall/Linetec)
- Brian King (Ahlstrom- Mosinee)
- Chuck Glodowski (Lintec)
- Raquel Nowak (DWD)
- Rick Menning (Regal Rexnord)
- Scott Luczaj (Wausau Window and Wall)
- Ashley Jacob (BW Papersystems)
- Pamela Schindler (Gordon Aluminum Industries)
- Cadie Larson (Linetec)

#### NTC Team:

- Katie Metko (Apprenticeship Manager, WT&PD)
- Brad Gast (Dean, WT&PD)
- Marc Martindale (E&I Faculty)
- Jeffrey Block (Machine Tool Faculty)
- James Buck (E&I Faculty)
- Ryan Vobornik (Millwright Faculty)
- Shannen Klatt (Admin Assistant)

## Welcome & Introductions

- Charlie Dahnell welcomed all in attendance.

## College-Wide Initiative

- Brad Gast shared Healthcare 4.0: A Realistic interactive way of training health professionals.
  - Redesign continues of our Health Building & Innovation in our Educational Experiences.
    - New Technology - 3D virtual reality model
    - Immersive Room
- Brad Shared that Agriculture and Transportation 4.0 will be the next Initiative.
  - We are looking to invest in a remote-control feeder for crops that feeds and weeds.
- Brad shared upcoming partnership with Marathon County for the new Forensic Science Center for Marathon County.
  - We will partner with Marathon County on training for Law Enforcement, EMS Professionals, Healthcare Professionals etc.
    - We are looking to break ground Fall or Spring next year depending on funding.
- Brad shared that at our Antigo Campus is building a Sawmill and partnering with UWSP and should be ready to go for Fall of 2024.
- Brad shared NTCs President Jeannie Warden wants to make sure NTC is out in the Community.
  - We participated in our Fall In-Service Day recently to volunteer and serve our community.
- Brad shared NTCs Open House is upcoming and we are inviting high schoolers to Campus to view our programs.
  - Wednesday, Sept 27th 3:30pm-5:30pm E101/E102/E103

## Workforce Training and Professional Development Initiatives

- Brad Gast shared the recent updates with WTPD:
  - Upcoming Topics include:
    - We are offering OSHA 10 and 30 this Fall.
    - We kicked off our Leadership and Supervisory Accelerated Programs in November.

## Exploring Bringing Seminar/Workshop for Lube Tech

- Katie wants to know if would makes sense to explore the possibility of NTC doing a Seminar/Workshop for Lubrications or lube Tech outside of what is in the Millwright Program.
  - We will reach out to gather more feedback.

## BAS Update



- Raquel shared that they are continuing to see record numbers for Active Apprenticeship Contracts sitting at 16K contracts as well as 180 pathways.

## Introductions / Industry Trends

- Amber Laurent (Brakebush Brothers Inc)
  - Amber shared it's a slower time of year for them but currently have a large recruiting, with 20 apprentices right now.
  - They are continuing to meet with Maintenance and Electrical Candidates and are starting to partner again with their local high school to get more engagement from them in production.
- Courtney Zempel (Harley Davidson)
  - Courtney shared they added a new Apprentice so they are up to 3 Maintenance Apprentices now.
  - They have hired 2 Maintenance Techs in the 3 past months and still have 5-6 openings, so they will be planning to revamp recruiting.
  - They are planning to add 30 production jobs by the end of the year so they are still growing and always looking for new employees.
- Ashley Jacob (BW Papersystems)
  - Ashley shared they have a couple Apprentices that started with them.
  - They are looking for more advanced classes surpassing the basic skill levels, specifically with Blue Print Reading, Assembly etc.
- Pamela Schindler (Gordon Aluminum Industries)
  - Pam shared they have 2 Apprentices in the program.
  - Pam is still learning as this is the first time working with the Apprenticeship Program.
- Jordan Liethen (LineTec)
  - Jordan shared that they currently have 4 Apprentices and 1 finishing up shortly.
  - They are currently in a slow time for the industry so they are not hiring a lot at the moment but that will change and the need changes.
- Chuck Glodowski (Lintec)
  - Chuck shared they have been fully staffed in Maintenance for the last year and still are.
  - They have 4 Apprentices in school and 3 not in school but still finishing up the program.
  - They anticipate a couple vacancies in the next year which may open up a couple spots in the program and may do that with outside resources.
  - He is working with Katie and Wausau Window and Wall to determine some Crane Trainings, in hopes to bring a consultant in instead of sending them to Milwaukee.
- Scott Luczaj (Wausau Window and Wall)
  - Scott shared they have 1 Mechanic Apprentice graduating in Spring and they will be starting 2 Maintenance Mechanic Apprentices in the Spring and 1 into the Electrical



- program.
  - They have noticed a skills gap with Apprentices when they go through the program that they don't have structured problem solving developed. Electricians are solving problems in their own unique way which can work, but he is wondering if the program could be teaching more problem solving to be efficient.
  - James Buck shared back that they do touch on trouble shooting in certain classes, and try to give them a mentality that they have to figure it out while on the job. They provide some assistance with suggestions as to hope get them in the right mind set.
  - Chuck shared they have similar situations trying to have them take initiative to problem solving issues they haven't dealt with before and would like a more structured approach after going through a program.
  - Katie shared we can explore these challenges in the lab setting more.
- Rick Menning (Regal Rexnord)
  - Rick shared they have 1 person in the E&I Program currently.
  - They have 1 person to enroll in Machining Program and 1 in the Maintenance Program
  - They have 2-3 retirements coming up in the next year that will likely be filled by Apprentices.
  - They like the idea of the Crane Program as to not send people out for training and being short-handed.
  - Rick shared they would like to see more exposure to CNC equipment for programming cerbal drives, parameters etc,
  - James Buck shared that offer non specific training, for example the training is on the drives that they have so students may be unsure if they are the same as what is used on their job always. This may be something that is need to be sought after outside of the Apprenticeship Program as he is sure others may be experiencing the same concern.
- Jim King (Greenheck)
  - Jim shared they are 43 Maintenance Mechanics and 10 are Apprentices today.
  - They do have some upcoming retirements in the next 3-6 months that they are trying to stay on top of.
  - Most hires are homegrown, as they have struggles to find outside potential hires with experience especially with shift work.
  - Robotics has been a big push, as a company they are likely going with ABB. Automation in an effort to get product out with less people on the floor.
- Loren Beyersdorff (Greenheck)
  - Loren shared that on the Tool and Die side they have 31 and 10 are Apprentices.
  - Hiring inside is the trend as off the street candidates do not have the experience.
- Charles Dehnel (Domtar)
  - Charles shared they are experiences a down turn in the paper industry and have been down a couple days a week since April.
  - They are experiencing retirements and have a hard time finding people willing to work shifts and weekends.
  - They are also hiring Apprentices and are now concerned about their ratios. They have 20 Millwrights and 6 Apprentices. They have two spots to fill and are attempting to hire

- outside but it is hard to find.
- They currently have 67 people in their Maintenance group, started 5 new apprentices this Fall and are still growing in preparation of retirements and know Apprenticeship is the best way to do it but need trainers to do so.
- Courtney Pierson (Packaging Corporation of America)
  - Courtney shared they have 5 apprentices going through school and 1 working on their hours.
  - They are having last minute retirements making it hard to plan ahead.
  - They are not currently hiring any Apprentices as they are brining on some journeymen.
- Brian King (Ahlstrom)
  - Brian shared they have 24 people in the Apprenticeship Program.
  - They hired 15 employees last week to work on the floor and the first thing they do is get the information for NTC to get the testing done to apply for Apprenticeship later on.
  - Brian has some employees that come from the Military so has some experience with entering VA benefits if anyone needs to guidance feel free to reach out.
  - Ahlstrom does send out Crane training for the liability reasons but did want to mention that there is a program you can do that is with a virtual headset and can be right on site. It seems to be more operator based but may have more mechanical portions as well.

## Instructional Area/Programs

- Katie shared the low enrollment programs.
  - Machinist Tool and Die has low numbers but did have 6 start this Fall which is an increase to the usual 3.
    - There will be another section for next Fall but there has been discussion of starting a plan for Spring starts if low enrollments are in the future.
    - Jeff shared this possibility as starting a group in the middle of the program to keep classes going.
  - The Maintenance Technician program has been low for some time now. Three started this Fall.
    - These are courses out of E & I and Millwright Programs so the benefit is that we can jump them in to other cohorts and create a one-off plan for the individuals.
  - Overall programs are looking pretty good.
    - Millwright was full this Fall so we may be seeing the trend going back up of filling up sections.
  - Currently there are only Fall starts for all Apprentices, but if there is enough to create a new cohort other options can be looked at.

- Charlie shared their business hasn't allowed for Fall starts in the last few years so they are doubling up some Apprentices to get them in school to get caught up as 9 plus months is too long to wait.
- Chuck inquired about partnering with MSTC if there are low enrollment classes.
- Katie did provide feedback that they do reach out to Midstate if they have low enrollments. The challenge is the commute for students which they do need to consider.
- Charlie inquired if any pipe fitter inquires coming in as they send some to Green Bay.
  - Katie shared that Ahlstrom Rhinelanders was the only company to reach out but they may send theirs to Green Bay or Mosinee.

### Evaluation of Knowledge for Apprentices

- Committee requested to discuss how Apprentices are evaluated and how do we know they are really obtaining the knowledge of on the job components throughout.
  - Loren shared the evaluation they use which is a check off list for Tool and Die. This includes the Journey person and Apprentices signature and date as a reference to make sure they can keep up with where they are at.
  - Raquel shared job books are no longer being printed. She can try to find an electronic version but they are dated. There is no plan to come out with a revision.
  - Jim shared they are on a 6 month rotation with a new journeyman or even facility. When its review time they bring them in front of the apprenticeship committee and they fill out the review. The value for them is the consistency and making sure they stay on task. They also have informal evaluations if concerns are brought up to as to not wait to address any concerns.
  - Katie shared that everyone is welcome to reach out at any time to get more information on Apprentices. They are able to share how things are going for a student in a semester in addition to getting their grades.
  - Raquel noted that it is a requirement to have a written annual evaluation at a minimum, this can be simple or more extensive.
  - Jody shared they are currently doing a 6 month supervisor review as every 6 months apprentices are with a different group.
  - Jim shared that there are personality soft skills can be very different and creates a personality conflict. Due to this they do a three part review to gather more input on an Apprentice.
- Brick shared feedback from Journeymen about Transition to Trainer that it has limited value.
  - Katie responded that they revised this class but it is only an eight hours class that is required as apart of the contract. They would take feedback but

anything further would fall outside of the contract expectations. They may be further leadership of soft skill training offerings provided by WTPD if interested.

- Jim shared that they talk with their Apprentices and ask how they would be different as a journeyman.
- Charlie shared they need to recognize who their good trainers are as good trainers are hard to find.

### Curriculum /Assessment

- Transition to Trainer [Offerings](#)

### Facilities /Equipment

- Marc shared in the E & I Program, in the last couple of years especially, have are filled out the lab with modern PLCs and more motor controls, and even another instrumentation lab but are continuing to fine tune. The latest request is to get a multi meter with accessories to learn further.
- Jeff shared Machine Tool and Die is sitting good as far as equipment goes. They are getting into other technology for the students such as a digital optical converter and shrink fit tool holders.
- Katie shared the Machinist Tool and Die Program is on the five-year curriculum review this year so she will bring back any feedback.
- Ryan shared they received a couple new mechanical drive trainers, with the large number of students its difficult to get them all on there, but they are working that in the curriculum. He would like to get some new pump trainers and is just trying to integrate this.

### Next meeting schedule & agenda items discussion

***Meeting Adjourned 12:16pm***

**Pasture to Plate Advisory Committee Meeting Minutes****Date:** 09/22/2023**Time:** 2:00pm-3:30pm**Location:** Spoons E114**Attendees**Industry Members:

- Andy Geiss– Geiss Meats; Owner
- Tyler Zimmerman – Performance Food Service; General Manager

NTC Team:

- Lisa Peterson – Associate Dean; School of Business
- Travis Teska – Culinary Arts Faculty
- Jonathan Reinke – Culinary Arts Faculty
- Valerie Becker – Administrative Assistant; School of Business
- Allen Photopoulos – Student and EMS Faculty

**Welcome & Tour**

- **Lisa Peterson - Associate Dean; School of Business** – Welcomed everybody to the Pasture to Plate Advisory Committee Meeting and gave a tour of the cold lab that is under construction and to view all of the equipment already purchased.

**Instructional Area/Program**

- **Pasture to Plate Program Background**
  - **Lisa Peterson** - NTC initially received a grant of \$220,000 from the State of Wisconsin, Wisconsin Technical College System, and DACA to establish the "Meet Talent" program. Additionally, we received another \$200,000 to create a mobile slaughtering unit, bringing the total funding to approximately \$420,000. We used nearly all of the initial \$220,000 towards the cold-lab space, which was unexpected as we had originally budgeted only \$70,000 for it. This money ended up covering the necessary architectural specifications.
    - Travis has focused on curriculum development for a two-semester program. The first semester included the following courses: Sanitation, Protein Identification 1, and Ethical Harvesting. Due to delays in completing the cold lab and challenges with the mobile harvesting unit, we had to remove the Ethical Harvesting course from this first semester, launching with Sanitation and Protein Identification 1. Elements from the Ethical Harvesting course were implemented into the Protein Identification 1 course to provide students with a similar experience. The cold lab construction should be complete this semester.
    - Lisa emphasized NTC's commitment to the program's original intent, which was to offer a comprehensive approach to slaughtering, starting from the initial stages rather than in someone else's facility. We are determined to see the program succeed from start to finish. Our commitment to the program earned us an additional \$316,000 from the state, as two other colleges had backed out of starting a similar program. We now have a total of \$600,000 allocated for the cold lab and \$200,000 for the mobile harvesting unit.
    - Challenges were faced with purchasing a truck and the company set to fabricate it. This setback provided an opportunity for collaboration between them, Madison, and Northwoods Technical Colleges and they decided to jointly issue a Request for Proposal (RFP) to streamline the process. We're now working with the WTCS system procurement office, and may need to invest a bit more to specify

the trailer's details due to the possibility of hiring industry professionals to ensure we are meeting state requirements. Virginia State has built a similar trailer so we met with them and they shared their detailed specs so we might be able to use those, as well.

- **Travis Teska – NTC, Culinary Arts Faculty** – We also faced challenges finding a company to help with the cooling system in our cold lab. The Facilities Department at NTC would like the cold lab to have a feature to be able to adjust the temperature and the ability to turn it completely off when we are not using it in the summer months. Most companies we've contacted cannot provide these features; however, we were finally able to find one that can provide the specifications that we need. We've also set the standard with our students that they are going to be working in a cold 36-degree environment.
- **Pasture to Plate Program Launch**
  - **Travis Teska** – Travis explained that he's allocate 20% of the focus of the Protein ID class on slaughtering, while the remaining 80% is dedicated to actual protein identification. This decision is based on practical limitations, as we currently lack the capacity to teach the sales aspects and lack a proper selling venue so this was an opportunity to blend these components together. To ensure students receive a comprehensive experience, they will allow students to return at any time to audit any missed classes. For instance, a student could come back to attend specific days of the Protein Identification 2 class using the smoker; this way, they can catch up on what they missed.
    - Travis acknowledged that we haven't yet worked out the logistics to realize the original vision regarding incorporating slaughter. Originally, he envisioned students being able to actively participate in the slaughtering process, however, we are proceeding cautiously until all the necessary components are in place. We are also very committed to adhering to all relevant rules and regulations. Currently, he is in the process of taking and developing the HACCP class and writing the Protein ID 2 class.
  - **Andy Geiss - Geiss Meats; Owner** – How do you improve enrollment numbers from here? Have you considered a high school network class?
    - **Lisa Peterson** - When the program was initially introduced by the Wisconsin Technical College System, it was designed to be a certificate program. Currently, tuition for the program is free for this certificate. It is meant to cover tuition for each individual course, regardless of whether or not the student pursued the full certificate. This means that if someone is interested in specific courses like sanitation, slaughter, or asset management, their tuition is reimbursed by the WTCS. However, there is uncertainty about when these funds might run out. Once they do, the responsibility for tuition would shift to the student or their employer. Lisa also mentioned the possibility of enhancing the program by incorporating 16 more general studies credits into the curriculum to make it an Associate Degree program, thus making the program financial aid eligible. This would further enrich the educational experience for students.
      - Lisa also envisions a boot camp that offers speedy training for individuals beyond our local area. She suggested tapping into Timberwolves Lodge if necessary. We are in a unique position as one of the few places in the country teaching mobile slaughter. She believes this sets them apart, especially with the practical hands-on experience we offer.
      - Now that we are confident that our cold lab and mobile unit will be done in the Spring, we can get assistance of our Marketing department to really advertise this program. We may follow what Mid-State Technical College did and purchase a mailing list of regional farmers or anyone in food service and send out a postcard advertising our program. Mid-State started the program with a full class as well as several on a waiting list.

- **Travis Teska** – Building mobile slaughtering units can be accomplished in just six months and this won't negatively impact immobile slaughtering businesses and, in fact, will be beneficial. Handling two steers at a time might not be worth it for businesses like Geiss Meats, but mobile slaughter could be a perfect fit for those looking for a specialized skill set. This approach can help ease the burden on larger operations, allowing them to focus on their core customer base.
  - In regards to high school involvement, we really want to be involved in FFA (Future Farmers of America) and make sure that FFA chapters and high schools know about us.
- **Tyler Zimmerman – General Manager, Performance Food Group** - Tyler emphasized that he and his team are available for support as this new program is being launched. His company has an extensive HACCP and food safety program, and he is personally HACCP and PCQI certified and he has an FSQA supervisor in his building, as well. He is also willing to provide a tour of their facility, although it might be different from what others are accustomed to, especially in terms of slaughter, since they focus on processing finish-cut steaks rather than the slaughtering process. The skill of meat cutting is becoming less common and he sees value in teaching these skills to a new generation who have a passion for it. He finds it encouraging to witness this effort.
  - They also do grass-fed production out of their facility so that can also be included on the tour if NTC is interested. Seeing their process for beef and pork would be very valuable to students. They do about 80% beef and 20% pork accounting for about 35,000 lbs of product a day so there'd be an opportunity for students to see both.
  - **Travis Teska** - Not everyone will be involved in the slaughter side of things, as our program aims to cater to various needs. It is important for students to be proficient in different areas for program success because they may go on to work for companies that handle different aspects of meat processing. Visiting his facility in the spring when the program is covering beef in Protein Identification 2 may be a good time for a tour. This would also be a great opportunity for students to see a large-scale production facility at PFG, medium size at Geiss Meats, and small size with the mobile slaughtering unit.
  - **Tyler Zimmerman** – Is there anything in the curriculum on how to market the product as far as yield tests and understanding the value with each cut?
  - **Travis Teska** – In both Protein ID 1 & 2 we discuss the importance of understanding how to cost out a product, focusing on calculating losses when cutting a whole chuck and incorporating it into the pricing. When the cold lab is complete and the butcher counter is installed, student will gain practical experience by selling products to the public, allowing them to interact with customers and discuss the cuts and preparation methods. This approach leads to natural and effective marketing.
  - **Lisa Peterson** – The second semester has a class Small Business Operations for Butchers and Farmers, which is still being developed by our Small Business Entrepreneur instructor, Kelly Poppe-Gale. Please let us know if you feel there are any additional topics you feel need to be included.
  - **Travis Teska** – The Small Business Operations for Butchers and Farmers class will focus on the importance of identifying entrepreneurial opportunities within the realm of slaughtering and farming along with understanding the meat business, including cost analysis, inventory management, turnover, and minimizing waste. The focus will later shift towards the profitability of products like sausages and grinds. Travis notes the pressure to deliver results due to the program's grant source from the governor. He acknowledges the need to fulfill the expectations and demonstrate the program's effectiveness for the benefit of the students.

#### Other items

- **Allen Photopoulos – Student and EMS Faculty** - It may seem like you've hastily put things together, but the curriculum is put together well and from the student side they would not have known that there were these challenges mentioned.

#### Next meeting schedule & agenda items discussion

The next Advisory Committee Meeting will take place on Friday, February 23<sup>rd</sup> at 2:00PM.



## Agricultural Sciences Advisory Committee

**Date:** 9/25/2023

**Time:** 12:00-2:00 PM

**Location:** Zoom & AG207

### Attendees

#### Industry Members:

- Josh Schmidt-Ag Country
- Melissa Heise-Swidorski Equipment Inc.
- Chad Glaze-Vine Vest North Inc
- Ed Sabey-Provision Partners
- Jon Winter, Wausau School District
- JD Schroeder, Schroeder Bros Farms
- Andy Merry, Crop Care LLC
- Brittany Marquard, Food & Farm Exploration Center
- Jeni Rudolph, Merrill Equipment
- Heidi Fischer, Fischer-Clark Dairy

#### NTC Team:

- Greg Cisewski-Dean, School of Agricultural Sciences, Utilities & Transportation
- Bobbi Lee, Learning Coordinator, School of Agricultural Sciences, Utilities & Transportation
- Charl VanDerNest-NTC Faculty
- Trevor Frank, NTC Faculty
- Alex Crockford, NTC Faculty
- William Schultz, NTC Advisor

#### Other:

- Betsy Leonard-WTCS, Education Director
- Heather Schlessner-UW Extension

## Welcome & Introductions

Chad Glaze, Committee chair, welcomed everyone to the meeting and thanked them for attending. Everyone in attendance introduced themselves.

## College-Wide Initiatives

Greg Cisewski, Dean of the School of Agricultural Sciences, Utilities & Transportation, explained that the college wide initiatives were sent out in a power point with everyone's invitation. There were no questions or comments.

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

- A. **Agriculture 4.0 and Capital Equipment-** Greg went through the Capital equipment spreadsheet for 2024-2025 and Agriculture 4.0 was discussed. Question was raised about leasing a tractor instead of buying. The small tractors we get through leasing do not usually have GPS and the larger tractors are very big. The tractor on our list is an in between sized auto steer tractor. A simulator was discussed as a way students could spend hours practicing on a tractor without supervision. Simulator is a great idea from an educational point of view, great teaching tool and no liability. It is expensive, but it will increase interest in the program. Garden to Market advisory committee voiced their opinion that students need to know how to drive a tractor. At the current time, 18 out of 19 students in the equipment safety class have never driven a tractor. People we have talked to like simulators, but the cost is prohibiting. Committee also discussed Compactor vs. Bagger. It is a good idea to try a compactor to see if it works for us. Drones are seen at all the trade shows, they would probably work perfect on our farm, would fit in the teaching mode.
- B. **Industry Trends-** People skills, fundamentals are still needed in students. Students need to know that they don't have to have a farm background to work in agriculture. Employers are not necessarily just looking for tech roles, they also need admin, accounting, marketing, etc. Students need a willingness to learn and get involved in the ag community, learn to network and learn the industry. An apprenticeship program for agriculture would be really great. Technology for equipment is advancing, but needs people that are able to operate the technology at a higher level. Workplace Spanish for agriculture is also needed in our area. The Wausau school system wants a live barn in the district.

- C. Workforce Training-Offering a technology-based program-electrical, hydraulic, mapping for tractors suggested. Autonomy. Electric Vehicles (EV). Methane is also coming in the next few years, Swiderski is hoping to have one methane tractor this summer.
- D. Program Information
  - 1. Student Club-PAS State & National Competition, Dairy Challenge
    - i. PAS-We have a strong group this year. State competition is in February in the Wisconsin Dells, Nationals in Springfield, IL in March. There is a larger group this year as Diesel club and Vet Tech SCNAVTA club are involved and we would like to get Garden to Market involved as well. Charl informed the committee there is a career fair at the State competition and they need judges for competitions as well. Talk to Trevor or Charl if you are interested in attending and having a booth at the career fair.
- E. Program Modifications-Crop Scout Technical Diploma changed to Precision Ag Technician and Crop Science AD will change to Agronomy. Change for the internship class to go from 3 credits down to 1 credit. Program mods were approved by the committee.
- F. Enrollment-Crop Science 1<sup>st</sup> semester did not run this fall due to low enrollment. Faculty are currently going to high schools to try to recruit students. We have dual credit classes-Intro to Soils and Intro to Agronomy. May possibly add Intro to Precision Ag and Precision Planting. Agri-Business and Dairy Science have strong enrollment this fall.
- G. Farm Update- installed new fencing for more rotational grazing. Three pastures across the front of the property and four more south, working on another area in the woods. We do have some beef cows, the college is running a Pasture to Plate program and we are raising 5 beef cows for them and Culinary. Looking for more land to rent, we are working with a lot of unique spaces, some of the land has been barren for 30+ years.

Please contact Chad, Bobbi or Greg with any items you would like added to the agenda for the next meeting. Next meeting— McKenna will send out a Doodle poll for the spring meeting.

## Nail Technology Advisory Committee Meeting Minutes

Date: 09/25/2023

Time: 1:30pm-3:00pm

Location: Cosmetology Classroom F116

### Attendees

#### Industry Members:

- Joan Moen – Beauty by Joan; Owner
- Michelle Pickard – Robert Anton & Associates Hair Design – Nail Technician

#### NTC Team:

- Lisa Peterson – Associate Dean; School of Business
- Autumn Laabs – Faculty, Cosmetology
- Kayla Ackermann – Faculty, Cosmetology
- Katy Schneider – Adjunct Faculty, Nail Technology
- Yang Yee – Student Success Advisory
- Valerie Becker – Administrative Assistant, School of Business

### Welcome

**Lisa Peterson - Associate Dean; School of Business** – Welcomed everybody to the Nail Technology Advisory Committee Meeting and everyone did introductions.

### Instruction Area/Program

- **Enrollment Update - Yang Yee – Student Success Advisor** –
  - As a new program, we have the capacity of 8 students
  - Fall 2023 we've enrolled 5 students for this first cohort
  - Spring 2024 there are currently 2 applicants but this will likely increase as we get closer to the start of the spring semester
  - **Katy Schneider - Adjunct Faculty, Nail Technology** – Is there a minimum number of students needed each semester to run the program?
    - **Lisa Peterson** – Being a launch year for this new program, we would have run the program with as low as 2 students. This allows us to work out the bugs within the new program and with faculty. After the first year we would like at least 4 students but we prefer 6-8 students each semester.
- **Curriculum Update – Autumn Laabs – NTC Cosmetology Faculty** – The development of this new program involved meeting with several industry members to get an understanding on what worked and what did not work during their schooling to get certified. The rest of the program was developed based on the state board test. She emphasized the importance of adhering to the guidelines set by the Department of Safety and Professional Services (DSPS) for presenting coursework. Autumn highlighted that the program is rigorous and has limited flexibility in terms of hours. The cost of this one semester certificate is \$2,604: \$1218.00 for tuition and \$1386.00 for their books and "kit". We are teaching from Milady textbook because DL Group uses verbiage from Milady, making it easier to test in the State of Wisconsin. This also provides them with an e-book and a workbook to do by hand. She outlined the three courses in Nail Technology, detailing the skills covered in each.
  - **Nail Technology 1** - is a three-week course where students focus on hand treatments, paraffin applications, practicing polish, classic and spa manicures and pedicures, and start to learn nail art.
  - **Nail Technology 2** - is a three-week course where students learn about gel and acrylic applications, as well as tips and free forms. This phase also includes instruction on e-filing. The emphasis in this stage is on efficiency and precision in application.

- **Nail Technology Clinic** – students are introduced to waxing procedures, limited to certain areas on the arms and legs. There are specific quotas for different services that students must complete, including 7 acrylics, 7 gels, 5 manicures, 5 pedicures, 40 nail art, 5 hand and paraffin dips.
  - Repairs are also discussed, however, many in the industry opt to redo the entire nail rather than focusing on repairs.
  - She mentioned the incorporation of outside learning experiences through events like Salon Centric in the fall and the ABS show in the spring. These events provide exposure to new products and trends in the industry.
  - The final week on the clinic floor is dedicated to state board testing, ensuring that students are well-prepared for certification.
  - They have 27 days on the clinic floor before getting ready for their board exam.
  - Any tips that students receive will go into their own private account and they get a check for their tips at the end of the program to help pay for their boards, startup funds, or anything else they would like to use it for.

Autumn noted the importance of soft skills such as time management, efficient workflow, and cleanliness. She mentioned that most students are relatively young, and it's important to bridge the gap between technical and soft skills, especially for those fresh out of high school.

- **Joan Moen - Beauty by Joan; Owner** – Asked who will be teaching how to apply acrylics and how to use the e-file. Joan hired a former NTC Cosmetology graduate who was a natural at doing nails but she still had to teach her how to do these real services in a timely manner.
  - **Autumn Laabs** – We are bringing in industry professionals to help teach these skills and Autumn will be teaching, as well. The Cosmology students last year did really well with nails with the help of Stephanie Hartl, who is also on this advisory board. We get instructions from DSPS that tells us how to teach the courses; however, we don't teach our students how to do things like fiber wraps because they are outdated but they still talk about it in class. As the required number of hours keep dropping, we cover the bare necessities that have to be taught.
- **Michelle Pickard** – Asked if they still teach the anatomy and physiology piece.
  - **Autumn Laabs** – Yes, it's in the Nail Tech Floor class, although, we do talk about this throughout the other courses, as well. We recently covered reflexology and talked about the hands.

#### Industry Trends & Updates

- **Katy Schneider** – Maintaining a high level of professionalism within the industry is very important. She expressed concern about individuals providing services at home and stressed the significance of recognizing the skills involved in the profession. Katy underscored her desire to ensure that clients continue to seek services from professional establishments.
  - It was very hard for Katy to get behind the decision by the state to remove the requirements for obtaining a manager's license and becoming independent. She invested a substantial amount of time, accumulating 4,000 hours behind the chair to earn her manager's license and now there is no longer this requirement. This preparation allowed her to confidently transition into an independent role, knowing the financial requirements to cover rent and generate profit.
  - Katy observed that some individuals, fresh out of beauty school, immediately opt for renting a space, but often struggle due to lack of preparedness for the financial responsibilities involved. She likened it to renting a living space, emphasizing that rent must be paid regardless of occupancy. She believes this trend may negatively impact the reputation of the profession.
  - Katy suggested that there should be more discussion about alternative options besides immediate renting, and greater awareness about the intricacies of booth rental or owning a business. She cautioned against the notion that it's as simple as acquiring supplies and offering services from a personal space. Katy believes that including this information in educational programs would be a valuable addition.
  - Katy explained that if the average chair rental is \$400-\$800 a month. Students should be presented with that data and then should figure out how many sets of nails they need to do each week to make rent.

- **Autumn Laabs** – The cosmetology program has a class, Salon Operations, that covers various independent, chain, and franchise models. This information is integrated into the curriculum, specifically on the clinic floor, providing practical on-the-job training. Autumn also mentioned that they incorporate lessons on budgeting and related topics into the program. The program encourages students to first seek out mentors before trying to operate independently. While there are a few students with substantial client bases, often due to extensive family networks, Autumn and the team encourage all students to explore mentorship opportunities, recognizing that not everyone can immediately venture out on their own.
  - Autumn described the process in the Cosmetology program where students develop their own service menus. They cover various aspects like hair color, nail technology, basic aesthetics, and haircutting. Each group of students calculates the pricing for their services, creating their individual service menus. They then plan out their weekly schedules, allocating time for services. Some groups may choose not to offer certain services, which are then removed from consideration. Additionally, they deal with cancellations and address any service quality issues that may arise.
  - In the case of the Nail Technology program, students will decide which specific services they want to focus on, like manicures, pedicures, or nail art. They also have the flexibility to choose between part-time or full-time schedules, depending on their preferences. The program aims to provide a comprehensive understanding of the financial aspects as well. They discuss budgeting, considering expenses such as rent and personal care. Students receive a budget sheet to compare their current situation with what they will face in the industry.
  - Autumn emphasized the importance of considering additional costs like setting up an LLC and purchasing professional products. This process serves as a reality check for many students, making them aware of the financial responsibilities associated with working in the industry.
- **Kayla Ackermann – NTC Cosmetology Faculty** – During “power hour” at the ABS show last year, it was mentioned that it will take 3 years before you will make a profit if going out on your own in this industry. That fact hit home for a lot of students. Ultimately, school is just the foundations and basics.
- **Joan Moen** – Admitted that when she graduated school, she needed all of the help she could get. Apart from the services provided, there is so much on the business side to learn such as budgeting and taxes. There have been several news stories about people who have been doing gel themselves at home. People really shouldn’t be doing that unless they are trained since they can develop allergies to gel products.
- **Katy Schneider** – Asked if the other industry members still do a lot of acrylics and putting tips on.
  - **Michelle Pickard – Robert Anton & Associates Hair Design; Nail Technician** – Does mostly tips, just acrylic, and no gel. She personally does free forms but it does depend on each client. She will also do repairs with a form by adding a corner on the nail. She still uses the quality tips she has from beauty school, which are no longer made.
  - **Autumn Laabs** – We are going to start by having students do more of the free forming than tips. Tips are costly, we waste half of them, and they do not fit on everybody.
  - **Joan Moen** - The demand at her salon is gel manicures structured and acrylics with tips, but they do not do dip nor do they use gel for tip enhancement.
- **Joan Moen** – Being in the small town of Medford, WI, there are no nail supply stores so she often ends up buying supplies from Amazon. Additionally, continuing education classes for nail technology are also hard to find in this area so she ends up finding classes out of state.
  - **Katy Schneider** – There are many stylists out there who do not know how to do a razor cut, put foil in hair, or do balayage. Initially Katy was excited about CE classes for everyone to get some kind of refresher only to find out that is not the case at all, but more about paying a fee to keep your license.
  - **Michelle Pickard** – Hotels used to host conferences for CEUs with outstanding featured speakers who provided valuable insights. These classes brought to light significant events like incidents in California related to sanitary practices. Continuing education sessions were crucial for staying updated on industry changes.

- **Autumn Laabs** – There is someone who is doing continuing education classes for Nail Tech in Baraboo, WI. This person does e-file training, as well. We bought e-files for the students to use but if they cannot get it down, they will be hand buffing. As a school, safety and sanitation is super important so if someone is nicking their clients, then obviously they can't handle that tool.
- **Joan Moen** – Is there a procedure students will initially learn with the e-file? Joan believes that the e-file is the best thing to happen in nails. If you use it correctly it can save a lot of time. Joan has created her own technique and has researched over 20 devices and found that the one she is currently using to be the best. You can get such a better and faster nail service with this method.
  - **Autumn Laabs** – Yes, there is a procedure for using e-files and students will get a certificate when they pass this training. However, not everyone does well with bits so they can still get the e-file but they may only use the sanding bands. They make safety bits now with a ball on the end to prevent nicking clients. E-files can be purchased by anyone in any profession so if we're not teaching students how to use it correctly, they are going to end up using it the wrong way which does not look good when they come from NTC's program. Autumn emphasized that her and Kayla's names are on all of their students so when they sign their COT to go get their license, they know that they were professionally taught on what the State requires them to learn.
    - Those on our advisory board are supporters of our school and we would love our students to go and job shadow with you as you may be able to communicate something different to students to help them better understand the practices.
- **Joan Moen** – The nail industry is booming and in high demand. Joan has owned her salon for 6 years and had a work study last year and this year. There is also another nail salon opening in Medford due to the high demand of this service.
  - **Autumn Laabs** – People have started including "spa services" into their budget because it has become a necessity for many people. Autumn expressed how much she believes in this industry and what it has to offer. She knows that our students can do better than the salons that are not licensed and from which things like MRSA comes out of, which is why regulations are so important.
  - **Katy Schneider** – Many people have bad experiences at nail salon chains so it is important to many people to find a professional technician that is licensed so that their nails do not get damaged for life. People are ready to spend a bit more on quality service.
  - **Joan Moen** – Joan talks to her work study girls about how much money she makes and about how much they each have the potential to make and that this is a career to be proud of. When she started, though, she would have to work very hard to fill appointments in her books. Now her newest employee has been booked solid since she started and has never had to work for her clients. They do, however, advertise a lot on social media.
  - **Michelle Pickard** – Has clients that have been with her for a very long time so it is very difficult for her to pick up new clients. Michelle will recommend new clients to go to the beauty schools before sending them to some of the other salons in the area due to safety and sanitation issues.
- **Michelle Pickard** – There have been several instances of individuals working locally in the industry who were not adhering to licensing regulations, resulting in fines and repeated violations. Some establishments, especially smaller or locally-owned ones, may not face the same level of scrutiny as larger corporations. Michelle expressed concern about unlicensed individuals providing services, which raised questions about the effectiveness of regulatory oversight. Clients need to be smart about where they are going and if a business cannot show you a license it should be a major concern.
  - **Autumn Laabs** – A recent state called meeting discussed the shortage of personnel to conduct salon inspections. She added that if there are only 3 licensing hanging on an establishment wall but has 15 people working, that should be a red flag.
  - **Katy Schneider** – By law you need to have your license hanging in your establishment.



- **Joan Moen** – Recently made a social media post showing the license of everyone working at her business highlighting how they are proud to be a licensed establishment.

#### College Wide Initiatives

##### Advisory Committee PowerPoint

- **Lisa Peterson** reviewed the following College-wide initiatives presentation with the committee.



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tee%20PowerPoint'

#### Other Items

- **Committee Chair/Vice Chair Nominations - Lisa Peterson** – As a new committee we would like to recruit a committee chair and vice chair. Responsibilities include:
  - Working with Valerie and faculty on creating the agenda for our meetings.
  - Helping us hear from industry members about topics that are relevant and appropriate.
  - Connecting with our students to help them find mentors upon graduation.
  - Facilitate the committee meeting twice a year, once in the fall and once in the spring.
  - **Joan Moen** – Offered her name as a nominee for committee chair.
    - **Michelle Pickard** – Made a motion to nominate Joan as Chair for the Nail Tech Advisory Committee and then agreed to offer her name as Vice-Chair.
    - **Joan Moen** – Made a motion to nominate Michelle as Vice-Chair.

#### Possible date for next meeting

- The next Advisory Committee Meeting will take place on **Monday, February 26, 2024 1:30pm-3:00pm**
- Topics to cover at the next meeting include:
  - How this industry effects communication skills
  - Ergonomic issues and concerns in the Nail Technology field.



# Advisory Committee Meeting Minutes

## Machine Tool Advisory Committee

26<sup>th</sup> September 2023 | 3:00pm to 5:00pm | STEM Center (F107) & Zoom

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### **Meeting Attendees**

#### Industry Members:

- Gary Sulzer, Sulzer Machine & Manufacturing
- Mark Synder, S&R Truck/Hastreiter Industries
- David Williamson, A-Team Machine
- Brad Cisewski, Point Precision
- Loren Beyersdorff, Greenheck Fan
- Nick Polak, Wausau West High School
- Chad Pagenkopf, D.C. Everest High School

#### NTC Members:

- Iain Cameron, Dean
- Jeff Block, Faculty
- Duane Yorde, Faculty
- Susan Clark, Administrative Assistant

### **Welcome and Introductions**

Iain Cameron, 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.

### **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 previous meetings.

### **Industry Discussion**

- Brad Cisewski, Point Precision, is currently waiting for the delivery of new equipment from overseas. They have two additional CNC machines coming and are integrating automation where possible. There is a lot of business opportunity right now. Their new building addition has been completed. The challenge Precision is facing is with the timelines for overseas suppliers. Orders seem to get pushed back two to four weeks after waiting months to get the order. They have some new hires from Mosinee High School which are working out well. Precision still has three or four open positions.
- David Williams, A-Team Machine, said that summer production was a little light but has significantly increased since the middle of August and now there is a backlog into next year. Orders are coming in but interest rates have been affecting down payments. The supply chain has leveled off for A-Team Machine. Suppliers are having some quality issues due to employee turnover.

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- Loren Beyersdorff, Greenheck Fan, Tool & Die Maintenance, stated that Greenheck is busy and growing. One of their main challenges is finding new hires. His division is building all of Greenheck's machines internally and also using robots on several machines to produce parts. His division is in the process of moving to a new location so they will be shut down for three or four weeks to complete the move.
- Chad Pagenkopf, a D.C. Everest, Auto instructor, said that he is attending to keep up with the trends in the area of technical education. There has been a steady upward trend in the technical education classes in Everest. All of the instructors are on overload and they may be considering adding another technical education instructor.
- Gary Sulzer, Sulzer Machine & Manufacturing, mentioned they are still very busy with plenty of activity. They have a new machine coming online shortly and another one early next year. Sulzer Machine is not able to incorporate automation into its system since it produces larger pieces. They do have open positions.
- Mark Snyder, S&R Truck, and Hastreiter Industries stated that both companies are very well. They have all their positions filled in both shops. They installed a laser table in July to accommodate customers such as I-Car. The focus right now is process improvement and expansion in the upcoming years which will include more automation.
- Nick Polak, Wausau West High School, stated that with the current focus on automation in the marketplace, Wausau West received a new FANAC Robotic Arm. Thera Peterson is attending training in Detroit. Instructors are looking at how to incorporate this new equipment into the existing curriculum and the dual credit curriculum. In two years, the high schools will be combined into one Wausau High School. The new Wausau High School will be grades 10-12, the junior high will be in the current East High School building with grades 8-9, and the two middle schools will house grades 5-7. Some elementary schools will close due to these changes. These changes will be good for technical education providing for more efficiency in curriculum. We will be able to offer more technical education to the 5-7. With this change, we will be upgrading and changing some of our CNC Mills. We will be selling four, Summit, 3-axis, CNC Mills that are both CNC and manual controls. If anyone in the industry has an interest in these mills, please contact Nick or Jon Winter at the Wausau School District. They are considering several options for what will replace these mills. They are considering their options for which mills to put in place of the Summit mills.

### Program Enrollment

- We have 10, full-time students, and a, part-time student enrolled in the first-semester classes. We have 6 students in the third-semester classes. Enrollments for Apprenticeship areas of Tool & Die, Machinist, and CNC Technician Machinist include 9 students in their seventh semester, 6 students in their fifth semester, and 6 students in their first semester. We are in the middle of a Machine Tool program refresh. We have just started our new program curriculum for the first-semester students and it has been going well.

### Program Modifications

- Jeff shared with the committee that the instructors have found that the first-semester students are struggling due to their lack of experience reading blueprints. In the new program sequence, students do not have Print Reading until the second eight weeks of the semester. Therefore, it was decided that we would take the Blue Print Reading class and make it two hours a week for the full 16 weeks. This change will also reschedule Precision Inspection to meet for two hours a week for the entire 16 weeks. This will give the students the knowledge they need to complete the projects required in the machining classes.
- A curriculum modification will be adding the prerequisites of Machine Tool Safety and Intro to Machine Shop to the program. Many of the students coming to NTC have completed these classes through high school, dual credit, classes. The student already completing these classes goes right into the CNC Processes 1.
- We will be adding the prerequisite of Programming 1 for the CNC Processes 1 class.

The committee unanimously approved the suggested program modifications and changes as described above. Further discussion at this point also highlighted the following:

- Chad Pagenkopf and Nick Polak gave the committee information on how the high school instructors try to incorporate blueprint reading into other classes rather than offering a stand-alone print reading class. There is not enough interest in just print reading. Teaching print reading is a challenge for high school instructors. It seems like it is offered more in smaller school districts that have limited offerings so it is chosen as an elective.
- The Bowler High School is receiving part of a grant to expand their technical education classes specifically in the Machine Tool area.

### Grant Update

As part of the National Science Foundation Grant, we have been awarded we are working on offering a CNC Certificate to a multicultural population in a CNC Certificate. The committee was given an overview of the certificate and asked if they felt this certificate would be beneficial and a good addition to the Machine Tool program offerings.

This certificate would consist of the following courses:

- Precision Inspection 1
- Print Reading 1
- Machine Tool Programming 1
- CNC Milling Fundamentals 1

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This certificate would have a total of six credits and would be piloted as a dual credit offering at Bowler High School.

- The committee unanimously felt this would be a beneficial offering.
- The committee was asked if it would be beneficial to create two certificates, this one focused on milling and an additional certificate focused on turning.
  - The committee felt it would be a beneficial to develop two certificates.

### Automation Equipment

- Iain mentioned that with the current interest in robotics, we have been investing in robotic equipment for the Machine Tool area. We have acquired a FANAC probe that measures and captures data. We are developing a Basic Robotics online class. Iain explained how robotics classes could also be incorporated into the Welding Robotics Associate degree so both programs benefit from the curriculum. The committee was asked if they felt we should explore the inclusion of more Automation and Robotics curricula in the Machine Tool curriculum.
  - The committee felt that the inclusion of more Automation and Robotics in the curriculum would be beneficial and that option should be explored.
- Chad suggested that if we could change the name of the program, we might generate more interest in Machine Tool classes. Iain shared that the Wisconsin Technical College System naming structure does not allow for a lot of flexibility in the naming structure of the machine tool classes.
  - The committee would like changes to the name of the program and classes, in general, be explored.

### NTC College-Wide Updates

- The committee was sent a PowerPoint showing the College-Wide Updates.
- The new programs started in the fall of 2023 included:
  - Hospitality Management Associate Degree
  - Smart Manufacturing Technology Associate Degree
  - QuickBooks Specialist Technical Diploma
  - Therapeutic Massage Technical Diploma
  - Nail Technology Certificate
  - Pasture to Plate Butchery Certificate

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- NTC is undergoing a 10-year reaffirmation of the accreditation process and will be evaluated on the following five criteria: Mission, Integrity, Teaching and Learning, Assessment, and Planning. This visit is made up of 3 key parts that directly impact advisory committee members:
  - Written Self-Study
    - An extensive self-evaluation, called the “assurance review,” provides NTC’s written case for reaffirmation of accreditation, and was submitted by NTC’s accreditation team by October 6, 2023.
  - HLC Campus Visit: Nov. 6-7
    - Five HLC review members will visit campus and conduct planned and ad-hoc interviews with a range of stakeholders, including the president, Board of Trustees, deans, VPs, managers, faculty, staff, and students.
  - Advisory Committee Feedback
    - Your feedback on the ability of NTC to meet the HLC’s criteria for evaluation was important to both NTC and the HLC. Your submitted comments were referred to NTC’s Accreditation Manager, Adam Sprague.
- All NTC programs have a CIP code that is assigned by the WTCS, each CIP code crosswalks to a list of SOC codes that describe occupations that can be directly tied to a program.
  - CIP – Classification of Instructional Programs
    - Describes a program of study
    - Supports accurate tracking of program completion activities
    - Developed by the US Department of Education’s National Center for Education Statistics
  - SOC – Standard Occupational Classification
    - Nation’s primary source of occupational information
    - Updated continually by surveying a broad range of workers from each occupation
    - Sponsored by the US Department of Labor, Employment and Training Administration
- WTPD offers **Professional Development** and **Community Education Classes**. Some topics include:
  - CDL Hazardous Materials
  - AI and Automation: Digital Transformation Series
  - SHRM Certification Prep
  - Putting the Engage Back in Engagement for Community Organizations
  - Ballroom and Social Dance
  - Cooking Classes
- The Student Support Resources available to our students include:
  - Unlimited access to free mental health services through **The Virtual Care Group** ([thevirtualcaregroup.com/ntc](https://thevirtualcaregroup.com/ntc) or 866.533.1827)
  - The **Advising Specialist** can help connect the student with other emergency financial, computer, and community resources
  - **Timberwolf Table**, NTC’s food pantry for students
  - **Timberwolf Learning Commons**, with library, tutors, and coaches available
  - Student Scholarships

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- **Student Life** offers several programs, both in-person and remote, to allow students to meet each other, get involved, relax, and have fun.

### Next Meeting Details

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

### Contact Details –

**Iain Cameron**

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**Jeffrey Block**

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## Accounting Advisory Committee Meeting Minutes

Date: 9/27/2023

Time: 3:00 p.m. – 4:30 p.m.

Location: NTC Connect (Zoom + In-Person)

### Attendees

#### Industry Members:

- Glen Erdman – MBE CPA's
- Ron Aumann - Nelson-Jameson, VP of Finance
- Jean Schult – Schult CPA
- Rob Gilles – Central Processing Corp./County Materials Corp.

#### NTC Team:

- Lisa Peterson – Associate Dean, School of Business
- Sara Hill – Accounting Faculty
- Sydney Fritzel – Accounting Faculty
- Kou Yang – Accounting Faculty
- Valerie Becker – Administrative Assistant -- School of Business
- Sheila Rossmiller – Director, Giving & Scholarships

### Welcome

- **Lisa Peterson, Associate Dean, School of Business** - Welcomed everyone to the meeting and invited everyone to visit the NTC Open House after the meeting.

### Update and highlights from last Meeting (5.3.2023)

Minutes from the previous meeting was sent to members to review. Minutes approved as is.

### Miscellaneous Items

- **Accounting Related Workforce Training - Sydney Fritzel – NTC Accounting Faculty** - Sydney discusses the launch of a brand-new accounting training program at NTC aimed at workforce development. This program is intended for employees who wish to refresh their accounting skills or engage in cross-training, particularly in payroll-related tasks. The training spans four weeks, possibly starting in January 2024, and covers basic accounting principles, including debits and credits. It is designed with small business owners in mind and individuals looking to improve their QuickBooks skills, offering them a chance to enhance their knowledge and workload capacity. These classes will focus on payroll and cover topics such as tax withholding, filing procedures, and relevant tax forms. Successful completion of these classes can lead to a certification exam. We are still in the process of determining whether it will provide micro-credentials. Sydney asked the committee for input on the viability and potential improvements for this training program.
  - **Glen Erdman – MBE CPA's** – Any additional degrees, certifications, or workshops people can get so they stand out above the rest, especially when applying places, is always a good thing.
  - **Rob Gilles – Central Processing Corp./County Materials Corp.** - Rob believes there that are no drawbacks to these classes. This will be a great value for small business owners who are willing to delve into accounting principles. Even if they plan to hire an accountant or bookkeeper for day-to-day tasks, having a basic understanding is crucial for managing those employees. Rob emphasizes that familiarity with payroll processes provides a significant advantage, particularly in smaller businesses. In larger companies like his, with separate payroll and HR departments, this knowledge might not have the same impact. However, for smaller enterprises where individuals often wear multiple hats, it's a valuable skill set to possess. Rob felt that 4 weeks was a reasonable amount of time for this class.
  - **Jean Schult – Schult CPA** - Small businesses, in particular, are increasingly relying on their employees to handle more responsibilities with limited resources. Therefore, having an administrative staff member acquire these skills

is beneficial. This person could assist in payroll operations and address basic inquiries; these skills are valuable and she sees no downside to them. She notes that many companies, especially those in the small to midsize range, are considering the impact of rising costs due to inflation. They may be exploring options like outsourcing or automation, but the question arises: can they manage these tasks internally? Sending someone to this class could be a viable solution.

- **Lisa Peterson** – The School of Business's aim is to provide flexible opportunities for individuals, whether they prefer non-credit or credit courses, with the option to switch between them. The programs Sydney mentioned could potentially lead to industry-recognized credentials, which might pique the interest of those on the credit side. Individuals who start on the non-credit side and develop an affinity for accounting might choose to enroll in 4-credit classes. It is important that we collaborate with the college's workforce development division, because that a two-year degree may not be the immediate path for everyone. By offering smaller, more manageable learning options, they aim to make the process less intimidating for individuals easing into their educational journey. Lisa asked Sydney how NTC's Workforce Training and Professional Development (WTPD) Department plan to market this program.
- **Sydney Fritzel** – Sydney and WTPD will work with employers directly and also send flyers. Sydney works with brand new business owners that they will be targeting, as well. Sydney is encouraging the implementation of micro-credentials upon completion of the courses as these credentials could potentially be integrated into other degrees pursued by the participants. The target audience is individuals who cannot commit to traditional schooling. She acknowledges the potential concern of four weeks being too long for employee training but anything shorter may not be as valuable. Ultimately, Sydney plans for sessions lasting three to four hours over four weeks. She favors in-person training for its hands-on interaction but is open to virtual options, as well.
- **Accounting Capstone Scholarship - Sheila Rossmiller – Director, Giving & Scholarships** - As the Director of Annual Giving and Scholarships for the Foundation at NTC, Sheila collaborates with donors who contribute funds to support students through scholarships or emergency funds. Additionally, she engages with students to witness the positive impact of these donations. Occasionally, there are situations where a scholarship cannot cover all expenses so the Foundation staff can help identify and address these gaps.
  - Several years ago, before Covid, the Accounting faculty approached Sheila with a new idea to aid students. They introduced the Capstone Program, which helps with the exam cost necessary for students to complete their program. This \$100 expense often arises when students have already utilized their scholarships and resources, and when they're eager to enter the workforce. The aim is to prevent any financial stress that might arise as they near the end of their certification process. Students have already expressed gratitude for this support
  - The fundraising efforts for this program have largely been led by the staff. While they've made substantial progress in assisting students, achieving a 100% support level remains the ultimate goal. Sheila expresses the hope of involving industry partners to further enhance this initiative.
  - We are now reaching out to potential contributors via email or letter, providing them with an opportunity to contribute to the fund. Sheila emphasizes that any amount matters, as this fund is the result of collective efforts, rather than individual scholarships. Over the years, this initiative has significantly aided students, and they aspire to reach a point where every student's needs are met in full.
  - **Kou Yang – NTC Accounting Faculty** - Kou emphasizes that the success rate for students obtaining the Bookkeeper certification is exceptionally high, at least 95%. This certification strongly validates their proficiency in bookkeeping skills and knowledge. Kou expresses a desire not only to provide students with this credential but also to assist them in covering associated costs.

### Industry Discussion

- **Rob Gilles** – Industry-wise, there's still a shortage of applicants for job postings. This applies across various sectors, including office positions, manufacturing, and truck drivers. From a business perspective, he cautiously acknowledges that the government's management of interest rates has prevented a deeper dive into inflation and recession, which is a hopeful sign. Regarding specific accounting needs, Rob foresees a demand for staff over the next couple of years. He doesn't necessarily require experienced individuals and values a 2-year degree, as his own education came from



NTC. He's attempted to seek referrals from students but hasn't had much success due to fierce competition. Rob mentions an upcoming opening before the end of the year and anticipates more positions becoming available due to retirements and he views this as a significant opportunity for someone. Rob mentioned that their hiring process is facilitated through a payroll service called Central Processing Corporation, which he believes is on the Handshake platform that reaches out to NTC graduates.

- **Jean Schult** – Staffing-wise, they are sitting good right now and all staff members are returning for the upcoming tax season. However, there's a challenge in hiring, as some applicants they get lack relevant experience and education. Additionally, there are internship requests from individuals who haven't even started accounting courses, signifying a gap in expectations. Her company has been proactive in engaging with programs like Handshake and hosting interns from UWSP over the past two years, although there isn't an immediate need for interns at present staffing levels. The key deficiency observed lies in problem-solving skills. While individuals may excel technically, they struggle with troubleshooting and resolution. Encouraging independent problem-solving is difficult but necessary. Jean notes a tendency for some to rely on her for answers rather than attempting to find solutions themselves. This reluctance to take initiative may stem from a reliance on easily accessible resources, such as Google. Jean believes this challenge is widespread, speculating that it could be a generational issue but she also acknowledges that confidence plays a crucial role. People may be hesitant to tackle unfamiliar tasks, but sometimes allowing individuals to learn through mistakes is a more effective approach than constantly providing a safety net.
  - **Lisa Peterson** – It's intriguing that there's an effort to foster a culture within Jean's organization that embraces failure within reasonable limits where the idea is to convey that making mistakes is acceptable, and it won't lead to termination. Instead, employees are encouraged to invest effort in problem-solving. She agrees that confidence is a factor, and believes fear of failure, especially among young individuals, can be a significant barrier to taking risks and making decisions.
  - **Sara Hill – NTC Accounting Faculty** - The Accounting faculty team have noticed a similar trend among their student body. Over the recent years, they've deliberately made adjustments to their teaching approach. Although projects have always been a part of their curriculum, they've amplified their importance. They believe that merely reading, doing homework, and taking tests isn't sufficient. The critical step is applying this knowledge in real-world scenarios. They've observed that some students were opting out of projects, even if they were excelling until that point and earning an A. These students appeared content with settling for a C rather than engaging with the projects that didn't align with their interests. In response, they've introduced measures to let students experience the outcomes of their choices, even if it results in failing the class. From an employer's perspective, it is significant for students to have the ability to apply knowledge they are learning and the heart of a college education lies in practical application, not just memorization and regurgitation of facts. This differentiation between college and high school is fundamental to their approach. As a result, they intend to maintain the weightage of these projects and aim to discourage this kind of thinking.
- **Glen Erdman – MBE CPA's** - Glen notes that his firm deals with clients in manufacturing, construction, and retail and he sees a common challenge across these sectors: dealing with wage pressures. The starting pay for certain roles has risen significantly, sometimes reaching \$22 to \$24 per hour, without resulting in increased motivation or effort from employees. This trend makes it difficult to attract and retain employees, leading to a revolving door situation, especially in manufacturing. His firm is actively hiring across all levels and is open to candidates from diverse backgrounds. They look for individuals who show drive and perform well in accounting assessments, regardless of whether they have a formal degree or prior accounting experience. Glen mentions that they have also been utilizing offshoring, particularly in the Philippines and West Africa, to handle lower-end repetitive accounting tasks, like managing QuickBooks.
  - He emphasizes that a crucial skill for accountants is problem-solving and the ability to recognize when they need help rather than spending excessive time on a task. He highlights a distinction between candidates from technical colleges and those with four-year degrees. While four-year graduates tend to be more well-rounded, they might lack some practical accounting skills that candidates from technical colleges have. Glen suggests that practical projects in education can significantly enhance an accountant's ability to handle real-world scenarios and the

practical aspects of accounting can be quite different from what's typically taught in school. For instance, dealing with clients often involves incomplete or complex financial records, which require a different set of skills.

- Two- and four-year college grads initially get all of the accounting concepts easily but then they encounter difficulty in real world application. He suggests that when people face challenges, especially in accounting tasks like reconciling accounts, they tend to feel overwhelmed and may forget the foundational principles like debits and credits. This 'bog down' moment can cause them to freeze up, lacking the confidence and skills to proceed. He points out that modern conveniences like Google and immediate access to assistance may have inadvertently contributed to this. People have become accustomed to quick solutions, which may hinder their problem-solving abilities in more complex situations.
- **Rob Gilles** – Rob emphasizes the importance of confidence. During interviews, he often notices a lack of interpersonal and communication skills in candidates, such as maintaining eye contact. Rob believes that confidence develops through practice and experience, knowing that one is prepared for the task at hand. He acknowledges that nobody knows everything, but being a problem solver is a valuable skill that can make a significant difference. Additionally, accountants need to adapt to real-world scenarios where precision isn't always the top priority. When he was in school, everything tied out to the penny every time, however, in public accounting materiality is a crucial concept. He recalls being instructed to focus on what truly matters in an audit, even if it means accepting slight discrepancies. Now, they find themselves advising their team to prioritize tasks based on their significance in the overall scope of their work. Sometimes close enough is close enough, which was a hard concept for him to grasp initially.
- **Jean Schult** – Unlike in the past, where many individuals were raised in family-owned businesses, they now start attending daycare at a very young age and have highly structured lives. This structured upbringing may lead to a loss of strategic thinking abilities. Due to lack of exposure to diverse experiences, individuals may lack confidence in their skills beyond what they've learned in such controlled environments. This can result in them feeling stuck or unsure.
- **Kou Yang** – Expressed that she really enjoys the conversation because they do some correcting of errors in journal entries in Accounting 1 but with this feedback, she will be implementing a lot more.
- **Ron Aumann** - Ron mentioned that he has experience teaching college classes, both in-person and online. He agrees with the challenges of online teaching, particularly in getting students to engage in critical analysis. He also emphasized the importance of finding candidates who are open to learning, have strong analytical skills, and are willing to adapt to different roles. Ron mentioned that their hiring process is focused on maintaining a stable staff level, with a goal of growing by 10 to 15% annually in the accounting department. They are prioritizing automation and streamlining processes, occasionally using third-party applications when needed. Ron noted that there is low turnover in the accounting department, with most hires being replacements or due to retirement. They look for candidates with technical skills, proficiency in process documentation, and the ability to improve existing processes. The positions they have recently filled are more analytical in nature, such as an inventory analyst and a higher-level professional with a CPA and MBA. They aim to enhance dashboards and analytics across the organization with this new hire. Overall, their focus has shifted towards hiring for more analytical roles rather than entry-level positions.
- **Lisa Peterson** – Asked the committee how Artificial Intelligence is impacting their profession.
  - **Rob Gilles** – They are currently in the process of evaluating software solutions. He mentioned an example of accounts payable automation, which involves retrieving historical data and pre-filling information. Although he's optimistic about its potential, he's uncertain about how well it works. There are also AI financial reporting packages that can analyze statements and provide a brief summary of financial status. He emphasized that this is a serious capability, but he's unsure about the database and information source.
    - Automation is changing the nature of data entry roles. He stated that they are actually adding more analysts, and he believes this trend will continue across the board as things get more automated. This is because as more tasks become automated, their focus shifts to auditing and identifying and rectifying errors after the fact. Their emphasis is on analyzing financials, checking for reasonableness, and investigating any anomalies.

Rob predicts that this trend towards a more analytical approach will become even more pronounced in the future.

- **Jean Schult** – Jean was evaluating AI technology 15 to 20 years ago, however, the software they tried at that time did not work well. She's now observing a trend among the vendors they use, who are offering modules capable of automatically processing tax forms, which eliminates the need for manual data entry. She believes this shift towards automation is driven by a shortage of staffing resources. Furthermore, payroll processes are becoming more automated, with clients increasingly relying on third-party vendors for tasks like deposit handling and scheduling. This transition is motivated by cost-effectiveness. While automation has benefits, some software, particularly in accounts payable, may make inaccurate predictions and require careful oversight. Additionally, there is the challenge of problem-solving when using automated systems. She pointed out that if someone hasn't learned the basics of manually inputting data, they might struggle to identify and correct errors; as automation becomes more prevalent, knowing how to fix mistakes is crucial. Just because a computer completes a task, it doesn't guarantee accuracy. Proper training is very important because simply entering data without understanding the process can lead to significant errors, like incorrect refund amounts. She does not think that AI will sweep the industry and destroy it.
  - Jean also emphasized that the move towards automation is driven by a need for efficiency and profitability, particularly in roles like tax preparation, where time constraints are significant. Jean explained that tax season now spans from February 10th to April 1st due to the time it takes for clients to gather income information. This condensed timeline puts pressure on staff, leading to a reliance on outsourcing. Jean also stressed the importance of not overworking during tax season, as productivity decreases after a certain point. She stated that they limit their work hours to around 65 per week, as working more doesn't yield positive results and can lead to more mistakes.
- **Glen Erdman** – Previously, Ron made a statement about growth without an increase in staffing, which is where AI can play a crucial role. He explained that AI automates tasks like bill payment and coding, especially through software like QuickBooks and Core Payroll Online. Glen praised the efficiency of these tools, which handle various payroll tasks like direct deposits, tax filings, and employment withholding. While AI streamlines processes, it doesn't necessarily eliminate jobs but instead reduces the need for additional hires. He mentioned how they've been using scanning technology for the past few years, which allows computers to read documents, reducing the likelihood of errors. This gives tax preparers more time to focus on critical thinking rather than data entry. AI isn't poised to completely revolutionize their industry yet. AI is primarily about convenience, error reduction, and enhancing productivity. Initially, AI sounded intimidating, but he came to realize that it's more about replacing manual tasks.
- **Ron Aumann** – They use AI a little bit for predictive truck routes and order history. From the teaching standpoint, they look for AI generated discussions and he's only caught one assignment using AI so far.

#### Instruction Area/Program

- **Embedded Accounting Programs – Sara Hill** - Sara discussed the various embedded certificates within the Accounting Associates Degree program and provided handouts to committee members of these different programs. She emphasized the availability of different programs and highlighted that all of them integrate into the associates degree. This allows individuals, such as small business owners, to start with a specific certificate, like the QuickBooks specialist, which only requires three classes. If they enjoy it, they can seamlessly progress to the next certificate, such as Small Business Bookkeeping. Students who are already working in the industry and are returning to NTC for additional credentials. These students bring a high level of engagement and enthusiasm to the classroom, as they see the practical application of their learning in their workplace. Overall, we offer a comprehensive range of programs, each building upon the next, providing a clear and integrated educational path.
- **ACT 59 Qualification Process – Sara Hill** - The QuickBooks specialist program, consists of three classes, which has recently gained state recognition as an embedded technical diploma, which she had to fight for due to its small size. The next step in the strategic plan, involves applying for a grant from the State's Department of Workforce Development for high schools. This grant supports high schools when their students earn recognized certificates and

that high school gets \$1,000 per student. Sara has identified a high school and the dual credit instructor is enthusiastic about the program.

- Our main focus is on introducing accounting to high school students through the use of software. Sara has observed a positive impact since the implementation of this program, with students expressing interest in using their new knowledge to assist family businesses. She believes that actively participating in the field is more valuable than theoretical learning alone. Sara expresses concern about the potential impact of AI on the accounting industry, emphasizing the importance of foundational knowledge and hands-on experience. She believes that small businesses play a vital role in providing opportunities for students to gain practical exposure.
- The grant application process is anticipated to open early 2024. Part of the application process is a providing a letter from the Accounting Advisory Committee in support of this high school certificate, a business to also draft a letter in support of this certificate, and meeting minutes documenting the support of this certificate. She also presented local data from Clark, Langlade, Lincoln, and Marathon counties indicating a demand for basic bookkeeping skills in the area, even more than the national average. Although, job postings have been relatively low in the past nine months, the analysis predicts a higher retirement rate, which might create opportunities for graduates with QuickBooks expertise. Sara asked the committee if someone out of high school could transition into some of these beginning accounting roles.
- **Rob Gilles** – This high school certificate program will be beneficial for an individual who is sharp, highly motivated, and will likely go on to further their degree. However, their role in a small business may be short lived, which is unfortunate when a small business invests time and resources into these employees only for them to eventually jump ship for more advanced roles.
- **Glen Erdman** – Believe that this program will definitely be helpful especially as a stepping stone to the next level of degrees. Smaller businesses in particular will generally want someone with at least this certificate but a larger company may want at least a technical diploma. A young person with this certificate could potentially start their own business and do bookkeeping for 5-10 different area businesses. There is also a specific need to connect individuals with QuickBooks experience to those who require assistance with their accounting, especially small businesses. He personally knows several bookkeepers, but they are already fully booked due to his referrals over the years. If a company can hire a bookkeeper to maintain their books, they could then hire a CPA firm like Glen's to review their information quarterly.
- **Jean Schult** – This certificate program could be a valuable method for retaining individuals in our community. People often leave our area after pursuing education in larger cities and suggests that this alternative could anchor them locally. By gaining experience in local businesses, individuals may realize the untapped potential within their area. This strategy could be instrumental in retaining technical talent rather than relying on traditional four-year degree paths.
  - There should also be a referral system in place for clients who may find her firm's prices too high where they can then connect those clients with individuals who may not have the same credentials but offer more affordable bookkeeping services. Jean emphasizes the need for this in the community, noting a current backlog of reviewing QBO for clients in preparation for tax season. There is an urgency in ensuring clients are properly prepared and they don't want to wait until March to discover issues like unreconciled cash transactions since the previous April. It would be beneficial for Jean's company to have her staff do the analysis and higher end work rather than the bookkeeping work.
- **Sara Hill** – We are hearing that small business owners are struggling to hire a CPA firm to help them with because their business is not quite large enough.
  - **Jean Schult** – Larger national and regional firms tend to have higher pricing for their services. Individual tax returns from such firms can cost between \$1,500 to \$2,000, which may be beyond what most individuals in the area are willing to pay. Jean acknowledged that this pricing model is just how these larger firms operate. Smaller firms like theirs might also charge rates that surprise potential clients, but this is necessary to cover all expenses. It can be a challenge for people to find smaller firms like theirs because they rely primarily on referrals and don't actively advertise.

- **Rob Gilles** – Several small businesses tend to have sticker shock when they find out how much CPA services actually cost.
- **Glen Erdman** – Small business owners tend to be surprised when you quote them \$700 a month for CPA services. However, if they then hire someone at \$15 an hour for 40 hours a month, they are essentially are paying the same amount for 40 hours a week for someone who may be making mistakes whereas a CPA firm is going to work as long as it takes to get the job done accurately.
- **Sara Hill** – This is a great conversation that we will be able to document in the meeting minutes. Based on this discussion of the needs in our area for bookkeepers, perhaps one of our committee member's can write us a letter on behalf of their company
- **Courses in the Associate Degree program – Sara Hill**
  - Asked the committee if there are any courses in the Accounting Associate Degree program that they would like to learn more about during the next meeting and provided them a handout with the list of courses
    - **Ron Aumann** – Stated that he would like to learn more about the Cost Analysis class.
    - **Glen Erdman** – Would like to learn more about The Branch: Skills Accelerator class.
  - **Enrollment Update – Valerie Becker** - Our Student Success Advisor, Yang Yee, could not be here as she is at the NTC Open House; however, she did provide us with the enrollment numbers.
  - For Fall 2023, there is a total of 72 students in the Accounting program, including the embedded technical diplomas, certificates, and associate degree.
    - 40 of these students are on-campus students and 32 are taking Virtual College courses.
    - 41 of the students are in the Accounting associate degree program.
    - 9 of the students are in the Accounting Assistant technical diploma program.
    - 2 of the students are in the Managerial Accounting certificate program.
    - 13 of the students are in the Quickbooks Specialist technical diploma program.
    - 7 of the students are in the Small Business Bookkeeping certificate program.
  - **Rob Gilles** – How are these numbers trending compared to the last couple of years?
  - **Sara Hill** – If you look at the numbers in 2019, pre-Covid, enrollment is down about 15%, however, these numbers have started to increase over the last couple of years. This 15% only represents full-time enrollments. The overall headcount has gone way up but the majority of students are part-time.
  - **Lisa Peterson** – Only being 15% down from before Covid is not bad! Accounting, Business Management, and Marketing have a lot of Virtual College classes and these programs have seen a larger increase in enrollment than other classes in the School of Business. NTC's overall enrollments are up 11% over last year which is higher than most other technical colleges who are mostly down in single digits.
    - The average age of our students is trending down, likely due to the transfer agreements we have with 4-year colleges. As tuition at 4-year colleges has increased, more 18–24-year-olds are starting at NTC where it is less expensive and the credits can then transfer to 4-year schools like UWSP. The Accounting associates degree (55 credits) can transfer to a 4-year school.
    - **Jean Schult** – Are the credits at NTC also approved by NASBA?
    - **Sara Hill** – Several students come to just take Accounting Information Systems because they are just short that class for their 150 credits for the CPA exam. Our credits at NTC are just as good as credits from a 4-year school. However, we will continue to verify that our credits are NASBA approved.

### College-Wide Initiatives

Lisa presented the following College-Wide Initiative Power Point to the advisory committee



Advisory%20Committee%20PowerPoint

### Next meeting schedule & agenda items discussion

The next meeting will be held on a Wednesday, May 1<sup>st</sup>, 3:00-4:30pm.



## Business Management/Business Analyst Advisory Committee Meeting Minutes

Date: 10/03/2023

Time: 12:00 p.m. – 1:30 p.m.

Location: Zoom

### Attendees

#### Industry Members:

- Derek Boyd – Global EHS Director – Greenheck
- Rodney Flanders – Assistant VP; Learning & Development – Church Mutual and Committee Chairperson
- Ann Micholic – VP of Human Resources, Kolbe Windows
- Patrick Schmidt- Business Development Manager, Marathon Cheese

#### NTC Team:

- Dr. Brooke Schindler –Dean, School of Liberal Arts, Education, & General Studies
- Jim Ortiz – Student Success Advisor
- Dr. Kelly Poppe-Gale – Faculty, Business Management/Small Business Entrepreneurship
- Kimberly Reed – Faculty, Business Management/Business Analyst/IT
- Valerie Becker – Administrative Assistant-School of Business

### Welcome

Rodney welcomed everyone and introduced himself to the committee.

### Update and highlights from last Meeting (04.25.23)

Members reviewed the minutes from the previous meeting. Minutes approved as is.

### Industry Discussion

- **Patrick Schmidt - Business Development Manager, Marathon Cheese** – In the past, Marathon Cheese hired through third-party sources like recruiting and staffing firms, but this strategy didn't provide results. Most of those new hires only stayed for short period, leading to wasted resources on training. Instead, they decided to scale back on this approach and started hiring in house, which resulted in improvements in retention rates. There have been demographic challenges in Central Wisconsin with a lack of significant growth in the working population. As a result, they've explored alternative methods to address the labor gap, including automation and engaging with a refugee placement program, which brings in approximately 150 individuals to our area annually. The retention rate of those from the refugee placement program has been close to 100% although a small percent eventually moved out of the area, often seeking to reunite with family in the United States. He also addressed challenges related to language barriers affecting safety protocols. Patrick then highlighted recent investments in automation, emphasizing that this wouldn't lead to downsizing but rather a redistribution of labor to address capacity gaps caused by labor shortages.
  - Marathon Cheese is fairly recession-proof as their product is a staple for so many. There is intense competition within the cheese industry, in high-volume operations like theirs. There are only a handful of companies nationwide that specialize in co-manufacturing, involving the cutting and packaging of cheese.
  - It is important for business professionals and analysts to understand how to incorporate AI into their job functions and leverage it as an asset. This knowledge is not only significant in positions that may be replaced by AI but also in existing roles where individuals can utilize AI to enhance their work. This skill will be crucial for individuals preparing for careers in the next few years and being able to identify opportunities to use AI for greater efficiency will become increasingly essential in a competitive business environment. Preparing students for utilizing AI in various business and analytics roles is also very important, as this knowledge will be integral to their success in the evolving job market.
  - **Rodney Flanders – Assistant VP Learning & Development – Church Mutual and Committee Chairperson-** There is an evolving landscape of the business operations at Church Mutual, particularly in terms of improving efficiency

through behind-the-scenes systems. His company currently stands at or slightly above average in efficiency, but foresees a future where significantly fewer personnel will be needed to process claims. The increase use of AI to handle customer inquiries and process tasks will potentially reduce the reliance on human involvement for many positions. This trend could impact various white-collar jobs across different industries, as well as industries like trucking and cheese making.

- There is potentially for different business environments in the next five years to shift towards fewer human-intensive roles. There is a crucial need for truck drivers and there is a prediction that automation might eventually reduce the demand for drivers. There are a few counties in Texas where autonomous trucks have been approved, capable of loading and unloading themselves without a human driver. While a person still needs to be present, it may not be a necessity in the future. Looking ahead, vehicles could potentially play a larger role in moving goods, possibly leading to a decrease in the number of required drivers.
- **Dr. Brooke Schindler – Dean, School of Liberal Arts, Education, & General Studies** – Acknowledged that this is a great committee to be on because our two instructors, Kimberly Reed and Kelly Poppe-Gale just got back from an international conference where they presented on AI and one best presentation!
- **Derek Boyd – Global EHS Director – Greenheck** - Derek shares insights similar to Patrick's regarding the increasing importance of robotics and automation in their industry and Greenheck has been investing heavily into this technology. The need to invest capital in these technologies is particularly in response to an aging workforce in Marathon County. Automation not only replaces human labor but also ensures consistent work output without fatigue or injury. Greenheck is about ready to gain occupancy in a new building dedicated to machine development. This reflects their ongoing commitment to automation.
  - Post-COVID, there's been a significant shift towards flexibility in work arrangements. Many individuals are seeking the freedom to choose where they live and work, even for roles traditionally considered on-site. There are many jobs at Greenheck that you can do remotely, however, it is important to have in-person interactions for certain roles. This shift towards remote work is met with mixed feelings among employees, with some strongly preferring the option to work remotely.
  - The people in their organization are a crucial element of their success of their culture. Working for a private company that heavily invests in its values and employees is a special experience that's hard to replicate without the people part of it. Leadership at Greenheck is concerned about the potential impact on culture if all interactions and collaboration shift to a virtual environment, away from face-to-face interactions like those at the water cooler, in the break room, or during lunch.
  - There has been substantial growth in their company. They're not just limited to Schofield, as they're about to begin a significant project in a new location spanning 200 to 300 acres. They're also adding a new building in Tulsa, Oklahoma, where there are now six manufacturing facilities and close to 1,000 employees. The company's is growing aggressively and aiming to double in size within the next five years, a significant leap from their 76 years of prior development.
  - **Ann Micholic – VP of Human Resources, Kolbe Windows** - Agrees with Derek's sentiment about employees' reluctance to return to the office, even in a hybrid situation. Our personal habits and work dynamics have changed dramatically during the pandemic. There is concern about the potential decline in camaraderie and relationship-building that naturally occurs in an office setting. From an HR perspective, this is a significant retention challenge but many managers are eager for employees to return, particularly for training purposes. Kolbe is also a private company and people and those relationships are everything to maintain their culture.
    - During the Covid pandemic, people were understanding and patient with their colleagues remote work situations, however, now they are starting to raise questions about fairness and many are wondering why they can't work from home like others. This has prompted the need for HR to provide clear justifications and explanations for why certain roles require in-person presence. Employees are expressing concerns about factors like commuting, vehicle wear and tear, and the need to dress professionally, as opposed to the comfort of remote work.

- **Patrick Schmidt** – Brought up a recent article that stated that in 2024, around 90% of employers are expected to require employees to return to the office. This shift is attributed to the anticipation of a decrease in job openings across the country, giving employers greater leverage in setting these requirements. This may be industry dependent. In industries like manufacturing, especially where corporate offices are closely tied to manufacturing, in-person presence is typically expected. However, in sectors like call centers, healthcare, and finance, where remote work can be effectively monitored, it's likely that remote work will continue. There will likely be permanent changes from the Covid experience, and one significant shift is the continued remote work in call center roles, offering employees more flexibility and eliminating the need for crowded office spaces.
- **Rodney Flanders** – Another recent article mentioned a significant shift in the commercial real estate landscape, particularly in major cities like San Francisco, New York, Boston, and Philadelphia. Previously, downtown office spaces were typically at about 80% capacity, but now they are operating at around 60% or even less. This has prompted real estate investors to consider alternative revenue-generating strategies, such as converting office spaces into expensive condos.
- **Rodney Flanders** – The financial services industry, particularly in insurance, have faced challenges over the past year and a half where there has been difficulty in generating decent returns on investments, which is crucial for the industry. Their business model at Church Mutual involves securing a substantial upfront margin and then aiming to make additional gains from investments; however, margins have been under pressure and the need for efficiency is crucial. Rod points out that claims represent the most significant expense, followed by labor costs. The industry is actively exploring ways to process more policies with fewer employees, highlighting the potential of AI in achieving this.
- **Kimberly Reed – Faculty, Business Management/Business Analyst/IT** – We use LinkedIn Learning for some classes to help students learn and practice certain skills. We are considering if there might be a more suitable option if the industry feels that these credentials hold little value. We've have found some useful courses on LinkedIn Learning, even though they are not extensively integrated into the curriculum. Kim asked the committee what their opinions are on LinkedIn Certificates and if they are beneficial for potential candidates. She also asked if anyone uses them as training material for their employees as an opportunity for them to learn new skills.
  - **Patrick Schmidt** – Has not heard much about them and has not made any hiring decisions because of them.
  - **Ann Micholic** – Agrees with Patrick that they have not heard much about them from a hiring stand point.
    - Kolbe also offers LinkedIn learning opportunities but they are not a primary resource for them. They also use LMS for customized training.
  - **Rodney Flanders** – Also agrees with Patrick they have not made hiring decisions based on LinkedIn learning certificates
    - While is company supports LinkedIn learning, it's not part of any organized curriculum. They may use them more for people who need technical skills like how to use a spreadsheet better or learn Macros on a spreadsheet.
  - **Derek Boyd** – If two candidates have similar qualifications and performance in an interview, he would consider someone who has demonstrated a strong initiative in sharpening their skills in a specific area relevant to the job. However, he doesn't believe that these certifications carry a significant amount of weight.
    - LinkedIn Learning certifications do hold some value and while they do offer LinkedIn learning opportunities, they are not part of their standard required training curriculum. They use LinkedIn for those who need help enhancing certain skills. They are just not their regular go-to for training.

### Instructional Area/Program

- **The International Conference on Education Technology and Computers - Kimberly Reed** – This conference discussed how education is increasingly adopting AI, with most educational institutions embracing its potential benefits for students.
  - Kim and Kelly presented on their use of artificial intelligence to enhance students' soft skills in online learning environments because the feedback received from advisory boards indicated a lack of adequate soft skills in students entering the job market. This interactive approach allows students to practice problem-solving and



support skills. They aim to help students present themselves more professionally by improving their communication abilities.

- The various tools they utilize, include ChatGPT, a tool linked to their textbook, and a separate tool for speech coaching. They can also employ chat bots that can be customized to simulate different scenarios, such as an office worker seeking advice on a coworker issue. Grammarly, ChatGPT, Yodel, and Bongo, are utilized to enhance students' writing and speaking skills. Tools like Yodel and Bongo evaluate speech, identifying filler words, and offering suggestions for clearer communication, which can be especially useful in interviews and presentations.
- They've observed that most students are receptive to these tools, though some were initially hesitant, considering them as extra work. However, students have found immediate feedback on their writing from these tools beneficial for improving clarity and application of concepts. Teaching students how to ask effective questions to AI and then to verify the information they receive from AI with the original source is very important. Overall, students appreciate the safe space provided by these tools for asking questions they don't feel comfortable asking an instructor. The feedback received from students has been positive, indicating the effectiveness of these tools in enhancing their communication skills.
- Kim emphasized the need to embrace AI, recognizing that, like the Internet, it's here to stay. She stressed the importance of teaching students to use it ethically and effectively to enhance their professional presentation and communication. The younger generations often lack professional communication skills in emails, and they aim to help students improve in this area. The benefits of AI include promoting lifelong learning and providing a safe space for students to ask questions and receive concise and direct answers, rather than having to sift through Google search results. This makes the learning process more efficient and effective.
- **Dr. Kelly Poppe-Gale – Faculty, Business Management/Small Business Entrepreneurship** - Kelly also noted that students are asking more questions about the impact of AI on things they are hearing in the media, like employment. Addressing these questions provides valuable classroom discussions and insights into students' perspectives on technological advancements. There are also efforts to integrate AI into educational tools, such as a new Learning Management System (LMS) with AI capabilities. The goal is to provide both faculty and students with a valuable tool while emphasizing the importance of using AI ethically and responsibly. Additionally, the conference emphasized the significance of self-directed learning. Tools like AI allow students to explore different subjects and learn at their own pace. This approach complements the ongoing evaluation of communication and critical thinking skills, demonstrating how AI can be a valuable tool in enhancing various aspects of education.
  - We're just scratching the surface of what can be achieved with AI. Kelly and Kimberly have discussed the potential for utilizing Chat GPT in advanced business classes. Their goal is to teach students not only to ask questions, but also to prompt the AI to analyze data and provide an output. Kelly envisions numerous ways in which they can integrate this technology into their more advanced courses in the future.
- **Ann Micholic** – AI absolutely lends itself to productivity and you no doubt will want to use this in your business. However, there is a cautionary aspect regarding the use of AI, specifically Chat GPT; Ann advises being cautious but encourages people to explore Chat GPT to understand its capabilities. She shared an incident where she suspected that an executive director had used Chat GPT to compose a letter. When she addressed the executive director about using AI for composing letters, he acknowledged it and expressed embarrassment. She also mentioned her son, who is a ninth-grade English teacher. He observed significant changes in students' writing over the years, and is now only allowing writing assignments to be done in-class to avoid potential use of AI for these assignments. There is a challenge of balancing technology with the need for assessment in public schools.
  - Ann's marketing team has discussed the use of ChatGPT with their legal team and they emphasize that it's crucial not to assume that the content generated by AI is exclusive, as competitors might also be using similar technology. This caution is to prevent potential complications and ensure unique and distinctive marketing strategies.
- **Patrick Schmidt** - In addition to learning how to write and express themselves independently, students will also need to learn how to effectively utilize AI tools when they get out of school. This involves not only creating content but also knowing how to edit and evaluate what is generated by the AI, ensuring its legality and compliance.

- AI has powerful capabilities in analytics where you can provide data sets and request analytics work, even for complex tasks like starting a business or growing a specific segment in the market. The technology is already sophisticated and anticipates even faster evolution. It may eventually become the standard that you have to consult with AI to generate information and data and it will no longer be seen as a short cut.
- **Dr. Brooke Schindler** – It is important to make sure that content generated by large Learning Management Systems (LMS) aligns with the values of one's organization and there is a college-wide committee at NTC to address this. This is a significant evolution in education; not only are we preparing students how to utilize AI in the real world but also discussing the value of original thought. Faculty members, particularly in Communications, are exploring the use of ChatGPT for brainstorming and organizing ideas for their thesis. This also prompts discussions on proper citation methods. As a college, they are closely monitoring these developments, recognizing that AI has become a prominent tool in education within the past year. NTC has tools, like Turn It In, that are able to catch the use of AI. She draws parallels to the shift that occurred when the internet became widely accessible, changing the emphasis on memorization in education. Brooke looks forward to seeing how AI will influence the skills valued in education moving forward.
- **Course Curriculum Updates**
  - **Introduction to Business - Dr. Kelly Poppe-Gale** – There were modifications made to the Introduction to Business course for Business Management students, which is a first semester course for both associate degree and the one-year technical diploma. The completion rates for this course were previously lower than desired, prompting efforts to improve them such as introducing new technology to engage students and foster self-directed learning. In the summer semester, this approach provided an 80% completion rate up 20% from previous semesters, a significant improvement. Pleased with this outcome, we have implemented the same curriculum in the six sections of this course that we are running this fall.
    - We've also adjusted the assignment format; rather than writing a paper in the first semester, we've incorporated more quiz-style questions that students are used to instead. This change accommodates returning students who may find traditional paper assignments daunting, especially in their first semester back in school. The aim is to provide them with tools for success from the start. The impact on fall completion rates will be assessed and potentially discussed in the next advisory meeting.
  - **Business Management Program Foundations – Kimberly Reed** - We have 66 students enrolled in this class that aims to prepare students for the Business Management program. We identified a need for additional preparation for our program, particularly in business communication. This involves teaching students when, how, and what method to use for effective and professional communication. The class also introduces them to technology they'll be using, like Trello, and covers basic spreadsheet skills for analytics and finance preparation. Self-evaluations are included, helping students identify their strengths and areas for improvement which can be utilized throughout the program to support their learning journey. While business etiquette is covered, there isn't a specific etiquette class. The curriculum focuses on areas like emotional intelligence, proper communication methods, and avoiding communication pitfalls.
- **Enrollment Update – Jim Ortiz - Student Success Advisor**
  - 147 total active students in the Business Management Program.
  - 127 of these students are specifically in the Business Operations Technical Diploma program, many of which will continue into the associate degree program upon completion.
  - 36 of these students matriculated and enrolled for in-person classes for fall 2023.
  - 16 of these students matriculated and enrolled for Virtual College classes for fall 2023.
  - Virtual College students are still applying and can enroll in these classes up until 5 weeks left in the semester.

## College-Wide Initiatives

- **Dr. Brooke Schindler** - Presented the following College-Wide Initiatives PowerPoint with the committee:



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tee%20PowerPoint'

- **Ann Micholic** – Asked Brooke to provide more details about becoming a “community college”.
- **Dr. Brooke Schindler** - A comprehensive community college fulfills both the need for occupational training and the Liberal Arts mission. This means that our core approach won't change and we'll still serve companies and prepare students for various roles, including fields like manufacturing, hospitality, accounting, and helping professions. What's new is their ability to offer liberal arts classes. This benefits university-bound students who want to start at a smaller campus, similar to UWMC/UWSP Wausau, and then later transfer to a four-year university. It provides an affordable and accessible program and is an amazing evolution for our state. This is an exciting opportunity for students in our district and it came together very quickly, in less than two years. Many high school students are looking for more affordable and flexible options to avoid debt, making NTC an appealing choice.
- **CIP & SOC Codes - Dr. Brooke Schindler**
  - These codes are program and occupational classifications that are linked to government funding. NTC is in the process of reviewing and updating these Standard Occupational Classification (SOC) codes. These codes represent the types of jobs students might be placed in after completing one of our programs. We're seeking feedback from industry members to ensure we have the right codes, especially considering that some programs, like Business Management, were established a long time ago. This feedback will help accurately display anticipated salaries on the NTC website for prospective and current students. We'll be sending out an email soon to committee members for input on this matter.
  - **Rodney Flanders** – Agreed that this may need updating because the low end of the salary listed for Business Management, \$23,000, seems really low
  - **Ann Micholic** – The salary data listed may deter people from looking into a program.

### Next meeting schedule & agenda items discussion

- The next meeting will be held on Tuesday, April 23<sup>rd</sup> at 12:00pm via Zoom.

## Medical Coding Advisory Committee Meeting Minutes

**Date:** 10/04/2023

**Time:** 12:00pm-1:30pm

**Location:** Zoom and CHS 4011

### Industry/Student Board Members

- Laurie Fitzsimmons, Coding Director, Aspirus
- Sheri Knutson, Team Lead, Aspirus Clinics
- Linda Michalewicz, Outpatient Surgical Coder, Marshfield Clinic Health Systems
- Beth Radtke, Customer Service Representative, United Healthcare/UMR
- Jessica Scharfenberg, Executive Director, Healthfirst
- Leslie Southwood, Coding Compliance Specialist/Revenue Integrity, Marshfield Clinic
- Jennifer Underwood, Revenue Cycle Trainer, Aspirus
- Jeni Wesenick-Nelson, Senior Administrative Program Specialist, North Central Health Care
- Tiffany Woytasik, Claim Operations Manager, UMR
- Mary Jo Zeise, Manager, Claim and Service Operations, UMR

### Attendees

#### Industry Members:

- Beth Radtke, Customer Service Representative, United Healthcare/UMR
- Jennifer Underwood, Revenue Cycle Trainer, Aspirus
- Linda Michalewicz, Outpatient Surgical Coder, Marshfield Clinic Health Systems
- Jennifer Wesenick-Nelson, Senior Administrative Program Specialist, Mountview Care Center and NTC Adjunct Instructor
- Laurie Fitzsimmons, Aspirus System Coding & O-CDI Director, Aspirus Revenue Cycle
- Leslie Southwood, Coding Compliance Specialist/Revenue Integrity, Marshfield Clinic

#### NTC Team:

- Laura Ahonen, Associate Dean of Allied Health
- Sara Nickel, Program Director and Faculty, Medical Coding
- Amy Denissen, Student Success Advisor
- Sandie Shorey, Health Sciences Administrative Assistant
- Emily Steinbach, Learning Coordinator, Allied Health

## Welcome & Introductions

Jennifer Underwood, Revenue Cycle Trainer, Aspirus and Committee Chair, welcomed everyone to the meeting and thanked them for attending. Everyone in attendance introduced themselves and shared which facility they represented. Laura Ahonen welcomed all in attendance to stay for a tour of the Center for Health Sciences immediately following the meeting.

## Update and Highlights from Last Meeting

Jennifer Underwood, Revenue Cycle Trainer, Aspirus pointed out that the Fall Advisory Committee meeting minutes were sent out prior to the meeting, and no one suggested changes. Jennifer did note from the previous meeting minutes that Laura Ahonen was new in her role as Associate Dean of Health at the Spring meeting. Laura acknowledged and reminded that she was new to her Associate Dean role, but not to NTC or to the School of Health Sciences.

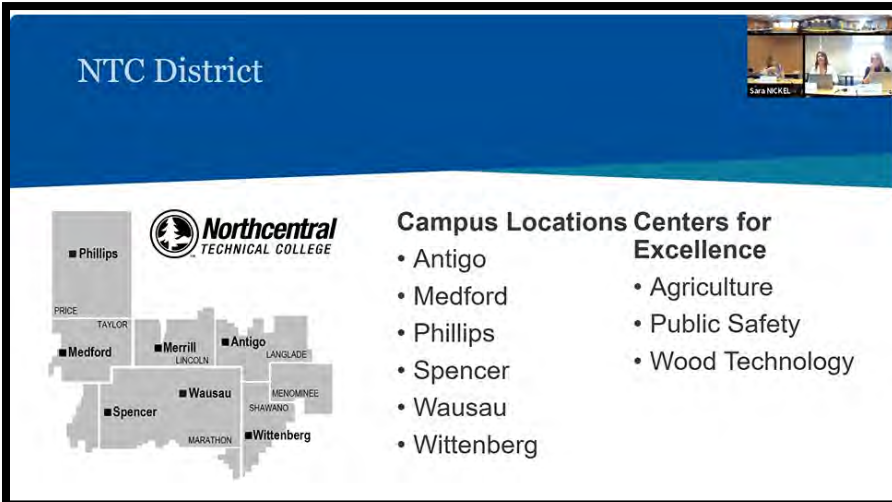
## College-Wide Initiatives

Laura Ahonen, Associate Dean of Allied Health, presented the Northcentral Technical College (NTC) College-Wide Initiatives including:

### A. Wisconsin Technical College System - WTCS

WTCS is the coordinating and oversight body for Wisconsin's 16 public, two-year technical colleges

### B. NTC District



**NTC District**

**Campus Locations**

- Antigo
- Medford
- Phillips
- Spencer
- Wausau
- Wittenberg

**Centers for Excellence**

- Agriculture
- Public Safety
- Wood Technology

The map shows the following locations: Phillips, PRICE, TAYLOR, Medford, Merrill, LINCOLN, Antigo, LANGLADE, Wausau, MENOMINEE, SHAWANO, Spencer, MARATHON, and Wittenberg. The Northcentral Technical College logo is also present.

\*we do send students up North (Phillips, Park Falls, Minocqua) for clinicals

### C. New Programs Starting in Fall 2023

- Hospitality Management - Associate Degree 2 yr
- Smart Manufacturing Technology - Associate Degree 2 yr
  - Using Industry Robotics Classroom
- QuickBooks Specialist - Technical Diploma
- Therapeutic Massage - Technical Diploma
- Nail Technology - Certificate
- Pasture to Plate Butchery – Certificate
  - We have an NTC Farm and part of that program is that we have a dairy program. So, they raise cattle at the NTC Farm. We actually then use the cattle that NTC raises to teach students in the culinary programs. How to properly butcher cattle, and then (through the pasture to plate certificate) how to utilize these locally sourced foods in preparing meals.

### D. NTC Accreditation- Higher Learning Commission (HLC) Update

What is it? NTC is undergoing a 10-year reaffirmation of accreditation process and will be evaluated on the following five criteria: Mission, Integrity, Teaching and Learning, Assessment, and Planning.

*This visit is made up of 3 key parts that directly impact advisory committee members:*

**1. Written Self-Study**

An extensive self-evaluation, called the “assurance review,” provides NTC’s written case for reaffirmation of accreditation, which will be submitted by NTC’s accreditation team by October 6, 2023.

**2. HLC Campus Visit: Nov. 6 and 7**

Five HLC review members will visit our campus and conduct planned and ad-hoc interviews with a range of stakeholders, including the president, Board of Trustees, Deans, VPs, managers, faculty, staff, and students.

**3. Advisory Committee Feedback**

Your feedback on the ability of NTC to meet the HLC’s criteria for evaluation is important both NTC and the HLC.

### E. CIP and SOC Codes

This was not discussed since these are used for salaries, etc and not specific to Medical Coding.

## F. Student Support

These are some of the resources available to our students:

- Unlimited access to free mental health services through **The Virtual Care Group** ([thevirtualcaregroup.com/ntc](http://thevirtualcaregroup.com/ntc) or 866.533.1827)
- The **Advising Specialist** can help connect the student with other emergency financial, computer and community resources
- **Timberwolf Table**, NTC's food pantry for students
- **Timberwolf Learning Commons**, with library, tutors and coaches available
- Student Scholarships
- **Student Life** offers a number of programs, both in-person and remote, to allow students to meet each other, get involved, relax, and have fun.

### Workforce Training and Professional Development Initiatives

WTPD offers **Professional Development** and **Community Education Classes**. Some topics include:

- CDL Hazardous Materials
- AI and Automation: Digital Transformation Series
- SHRM Certification Prep
- Putting the Engage back in Engagement for Community Organizations
- Ballroom and Social Dance
- Cooking Classes

### Industry Trends

Advisory Committee members shared their thoughts on what is going on in the field:

**Beth Radtke**, Customer Service Representative, United Healthcare/UMR reported that UMR is hiring. A class of 20 Claim Processors starting soon. They do also have coders still on staff.

**Laurie Fitzsimmons**, Aspirus System Coding & O-CDI Director, Aspirus Revenue Cycle Reported that they have a fair amount of open positions in Medical Coding they are recruiting for. Sara asked if Aspirus is getting any coders with AAPC Medical Coding educational tract training only. Laurie said they have not seen this. Laurie said they look for schooling, not just a certification, in medical coding.



**Jennifer Wesenick-Nelson**, Senior Administrative Program Specialist, Mountview Care Center and NTC Adjunct Instructor, reported they are in the process of updating codes and educating those who chart codes, as their system changed over October 1<sup>st</sup> to a new charting and coding system. While most current openings at Mountview Care Center are clinical, Jeni stated that a coder was recently hired in their HIM dept. They are getting questions about why they are using different codes than the hospital and having to go back and change codes. The group agreed the coding should be consistent.

**Jennifer Underwood**, Revenue Cycle Trainer, Aspirus, reported noticing that job openings are becoming more specialized or unique with more specialized roles coming around. Aspirus is seeing more people new to healthcare in their Medical Coder roles. Laurie Fitsimmons also commented that she is noticing healthcare professionals are also taking this coursework. (ex. RNs, MAs and CMA's going back to school for coding). Remote work was cited as one reason why this may be happening. Sara agreed that she is seeing a few of these healthcare professionals in her courses currently. The group agreed that these students are advantageous in Medical Coder roles since they are already familiar with medical terminology. Jeni asked if Sara sees people flipping from Dental to Medical and the reverse. Sara mentioned that she has one student currently who got their Dental Hygiene degree several years ago and is now in the Medical Coding program. She does find that students may start in one program within Healthcare and then pivot to Medical Coding once they become aware of this program.

**Leslie Southwood**, Coding Compliance Specialist/Revenue Integrity, Marshfield Clinic, reported that many updates have been happening with the switch to Cerner since this has impacted all areas. She also mentioned that all facets of the Revenue Cycle are taking advantage of external contracts for their medical coding currently.

**Linda Michalewicz**, Outpatient Surgical Coder, Marshfield Clinic Health Systems, reported that their professional Surgical Coders were moved to their HIM department. She also mentioned that they are switching programs soon. Linda stated Marshfield Clinic does also use outsourced coders but said that they are looking to bring this back in house. Still working on June-Sept and they were on mandatory 10 hours OT. Regarding tutoring, she is dedicating about 5 hours weekly and deferring others back to Sara. Linda stated that candidates who only go through the AAPC training only (the educational track) are really missing HIM pieces, missing skills sets, etc. if they have not gone through this program.

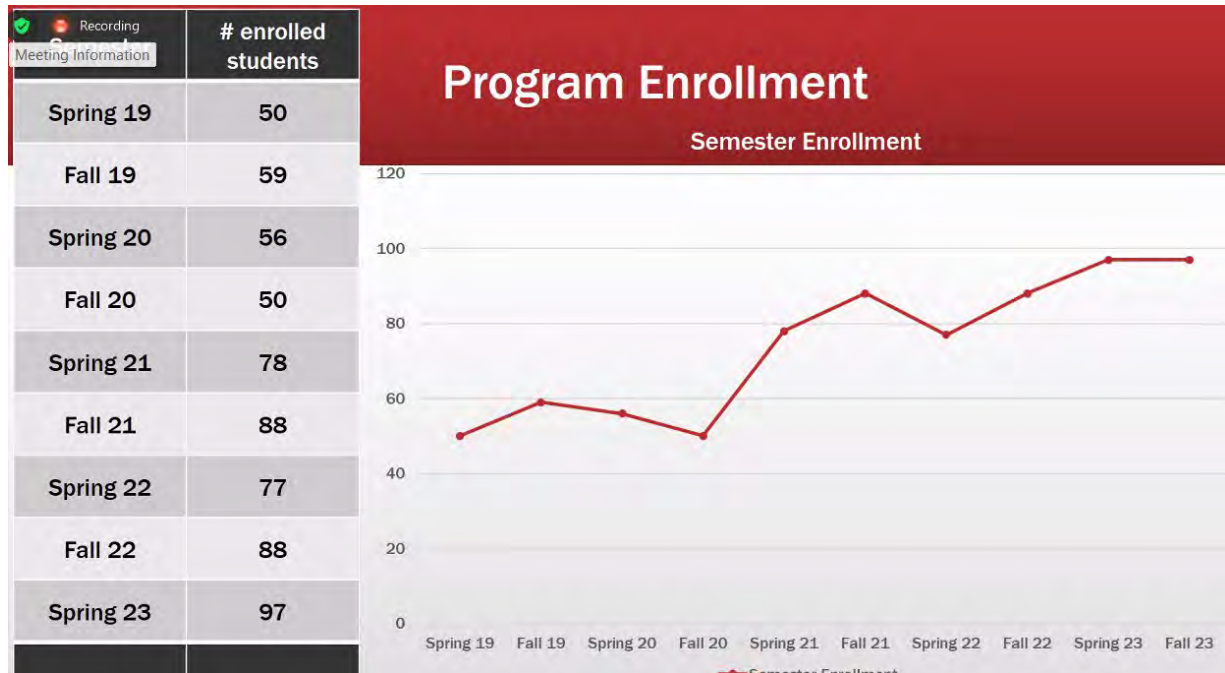
**Sara Nickel**, Program Director and Faculty, Medical Coding, reported being happy with the number of students meeting with her via ZOOM for tutoring. She feels people are more comfortable with technology and using her as a resource. Sara also mentioned that dollars are being allocated for the necessary software systems including the 3M Coding and Reimbursement System which gives students additional experience using computerized coding products



## Program Updates

### Program Enrollment

Consistent over the last couple of semesters and continues to trend positively.



**Amy Denissen**, Student Success Advisor, spoke about specific program enrollment numbers. She reported a total of 97 students currently taking classes, with an average credit load of 8.2. This evidence points to the fact that the program is still made up of many part-time students. While this is a technical diploma (which is often thought of as a one-year degree), the program is broken down into 3 semesters (sometimes 4) in order to work with the students to fulfill the required coursework for this Technical Degree program out over the 3 semesters to spread the workload out. 26 students are showing that they are more than 75% done with the program, with 11 students in Intermediate Coding (should be one of their last classes, so these students should be graduating in December). She also reported that there were 40 students who were last enrolled in any Medical Coding classes last Spring or Summer. She still reports on these students because some students just take a small break and then return to complete their program (not included in the total of 97 currently enrolled and taking classes). There were 83 students accepted for Fall 2023 (there were 43 currently enrolled). Amy reported that they are still getting students into courses since it is a virtual, online program. Because of this (it is an online program), NTC can have Medical Coding students in different states as well. In looking at the WCTS information, 68 students reside outside of the greater Wausau area and 3 students reside out of state.

## NTC Medical Coding Specialist – Technical Diploma (State-Aligned Curriculum):

### NTC Medical Coding Specialist – Technical Diploma

First Term – Course Credits (12/13)	Second Term – Course Credits (9)	Third Term – Course Credits (8)
College 101 – 1	Foundations of HIM - 3	ICD Procedure Coding – 2
Medical Terminology - 3	CPT Coding - 3	Healthcare Revenue Management - 3
Digital Literacy for Healthcare - 2	ICD Diagnosis Coding - 3	Intermediate Coding - 3
Human Disease for the Health Professions - 3		
Body, Structure & Function – 3 or General Anatomy & Physiology - 4		

**Course Rigor-** Sara commented that Medical Coding course rigor combined with the time and energy it takes to be successful in the program lends itself well to this state-aligned curriculum. Sara answered the question about if all programs in WTCS have the 3-semester program, advising that they can choose how to spread the courses out within this state-aligned curriculum. All courses offered in the Spring and Fall, plus at least one summer course (usually Digital Literacy and Body Structure and Function are typically offered in the summer). College 101 is an 8-week class. So, this class is a summer offering as well.

**Program Modifications-** no curriculum modifications at this time since this is a state aligned program and any changes would be made at the WTCS HIM/Medical Coding instructor group level, then approved by the Deans and the WTCS office. Curriculum changes would typically take at least one year to be implemented by each participating college.

## Technical Skills Attainment

### Technical Skill Attainment (TSA)

- Summative assessment to determine if students have met the program outcomes

Program Outcomes	Rating Scale
Collect health data	<b>MET</b> Performs adequately, meets basic standards
Apply coding and reimbursement systems	
Model professional behaviors and ethics	<b>NOT MET</b> Little or no evidence of meeting basic standards
Use electronic applications to manage health information	

- TSA = Mock CCA Examination

It is a WTCS requirement that all the programs that are offered through the Wisconsin Technical College System need to have some type of summative assessment or a way to assess the program outcomes. Each program within the WTCS has these broad reaching outcomes that they expect their students to be able to master. Programs have the ability to identify what that summative assessment is going to be. Our program uses a mock CCA exam as our TSA.

## TSA Scoring Guide

### Scoring Standard

You must achieve a rating of MET on all criteria for each program outcome to demonstrate competence (passing). A rating of NOT MET on any criterion results in a NOT MET score for that program outcome and for the TSA Assessment.

Scoring Guide		
Criteria	Ratings	
<b>A. Collect health data</b>		
Abstract information from the health record (CCA Exam- Domain I, 3 and Domain III, 1-5)	Met	Not Met
Validate completeness and accuracy of health data for coding, billing and statistical reporting (CCA Exam- Domain 3, 1-5)	Met	Not Met
<b>B. Apply coding and reimbursement systems</b>		
Assign ICD diagnosis and procedure codes using current regulations and established guidelines (CCA Exam- Domain 1, 8-10 and Domain IV, 1-9)	Met	Not Met
Assign CPT and HCPCS codes using current regulations and established guidelines (CCA Exam-Domain 1, 9-10 and Domain IV, 1-9)	Met	Not Met
Determine reimbursement for a variety of healthcare settings (e.g. MS-DRG, APC, RBRVS etc.) (CCA Exam-Domain 2, 3-4)	Met	Not Met
Monitor coding and revenue cycle processes (CCA Exam-Domain 2, 5-13)	Met	Not Met
<b>C. Model professional behaviors and ethics</b>		
Adhere to security, privacy, and confidentiality policies, laws and regulations in the execution of work processes (CCA Exam-Domain VI, 1-11)	Met	Not Met
Apply and promote ethical standards of practice (CCA Exam-Domain VI, 1-3 and Domain IV, 3)	Met	Not Met
Demonstrate reliability, dependability, and initiative (CCA Exam- additional questions)	Met	Not Met
<b>D. Use electronic applications to support coding and data collection</b>		
Use common software applications in the execution of work processes (CCA Exam-Domain VI, 1-5)	Met	Not Met
Use specialized software in the completion of HIM processes (CCA Exam-Domain V, 1-5)	Met	Not Met
Use the EHR to abstract health data (CCA Exam-Domain V, 1-5)	Met	Not Met
Adhere to security measures to protect electronic health information (CCA Exam-Domain VI, 4-9)	Met	Not Met
Overall Score:	Pass	Fail

Note: Each program outcome criteria must earn a rating of "Met" to achieve an over-all score of "Pass" on the assessment.

Student Name:

ID #:

Evaluator Signature:

Date:

Students in their last semester of the program in the Intermediate Coding course will have this mock CCA exam at the very end of the course. NTC wants to give them as much information and practice with their skills before they take the exam as possible. This is one of the last assessments that they do. And so for each student who does take the mock certification exam, we do identify whether or not they've met or not met a particular program outcome and overall whether or not they have passed the TSA.

## Statistics on our CCA Mock Exam Pass Rate

### Medical Coding TSA Results

Semester	Total Students	Total Passing	Total Failing	Pass Rate	AHIMA CCA Pass Rate
Spring 2023	9	7	2	78%	70% (2022)
Fall 2022	10	8	2	80%	70% (2022)
Spring 2022	9	7	2	78%	74% (2021)
Fall 2021	18	17	1	94%	85% (2020)
Spring 2021	14	12	2	86%	85% (2020)
Fall 2020	11	10	1	91%	82% (2019)
Spring 2020	10	9	1	90%	82% (2019)
Fall 2019	7	7	0	100%	77% (2018)
Spring 2019	8	8	0	100%	68% (2017)
Fall 2018	4	4	0	100%	68% (2017)



## Course Highlight-Healthcare Revenue Management

### Program Curriculum Course Review (1 of 4)

- **Course Number/Name:** 10-530-159 Healthcare Revenue Management
- **Course Description:** Prepares learners to compare and contrast health care payers, illustrate the reimbursement cycle, and to comply with regulations related to fraud and abuse. Learners assign payment classifications with entry level proficiency using computerized encoding and grouping software.
- **Course prerequisites:** Pre/Corequisites: 10-530-162 FOUNDATIONS OF HIM, 10-530-199 ICD PROCEDURE CODING, 10-530-184 CPT CODING and 10-530-197 ICD DIAGNOSIS CODING.

### Program Curriculum Course Review (2 of 4)

- **Course Competencies:**
  - Investigate trends that have an impact on the healthcare cost and reimbursement systems
  - Compare government and non-government payers and payment methodologies
  - Manage the revenue cycle
  - Ensure compliance with regulations related to fraud and abuse
  - Apply various prospective payment systems (e.g. MS-DRG, APC, RBRVS)
  - Conduct activities related to revenue cycle audits
  - Manage the claim processes within the revenue cycle
  - Manage the charge description master (CDM)

### Program Curriculum Course Review (3 of 4)

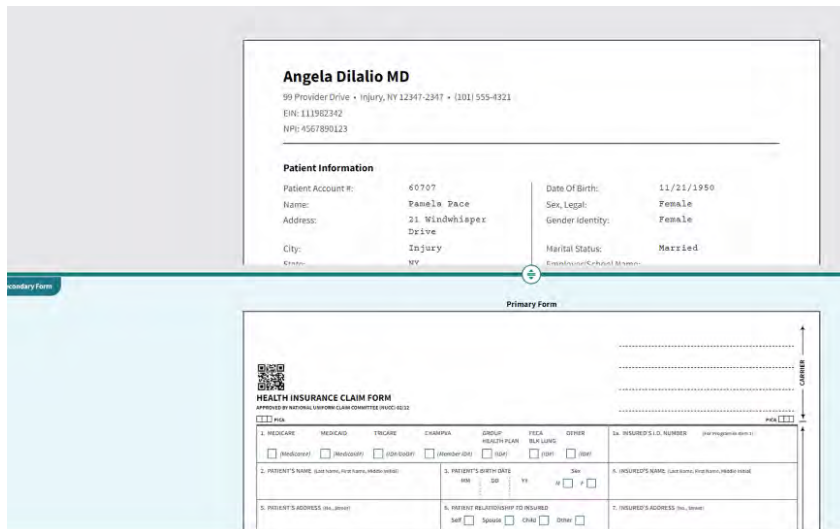
- **Course Modules:**
  - Introduction to Health Insurance & Managed Care
  - Revenue Cycle Management/Legal Issues/Compliance
  - Reimbursement Methodologies, CDI, Coding Compliance and Coding for Medical Necessity
  - Health Claim Forms and Health Care Payers I (Commercial, BC/BS, and Medicare)
  - Health Care Payers II (Medicaid, Tricare and Workers' Compensation)

## Program Curriculum Course Review (4 of 4)

### ▪ Sample Activities/Assessments

- Medical Office Simulation Activities (navigating practice management system, reviewing meaningful use statistics, entering patients demographics, scheduling patients, checking in patients, posting payments, interpreting EOBs and RAs)
- Charge Description Master (CDM) Auditing
- Fraud and Abuse and Medical Billing Errors in Healthcare
- HIPAA Privacy and Security
- DRG/APC Case Study Assignments
- Simulation Healthcare Claim Forms Generation and Auditing

Example of what they see in simulated healthcare claim form generation/auditing:



**Angela Dilalio MD**  
99 Provider Drive • Injury, NY 12347-2347 • (301) 555-4321  
EIN: 111962342  
NPI: 4567890123

**Patient Information**

Patient Account #:	60707	Date Of Birth:	11/21/1950
Name:	Pamela Pace	Sex, Legal:	Female
Address:	21 Windwhisper Drive	Gender Identity:	Female
City:	Injury	Marital Status:	Married
State:	NY		

**Primary Form**

**HEALTH INSURANCE CLAIM FORM**  
APPROVED BY NATIONAL UNIFORM CLAIM COMMITTEE (NUCC) 01/01/01

1. PRECARE: MEDICARE ☐ MEDICAID ☐ OTHER ☐ 2. INSURER'S S.O. NUMBER (see instructions)

3. PRECARE'S NAME (Last, First, Middle Initial) 4. PRECARE'S DATE OF BIRTH (MM/DD/YYYY) 5. PRECARE'S SEX (M/F) 6. PRECARE'S RELATIONSHIP TO INSURED (see instructions)

7. INSURED'S ADDRESS (Last, First, Middle Initial) 8. INSURED'S DATE OF BIRTH (MM/DD/YYYY) 9. INSURED'S SEX (M/F)

### Other Items

**Artificial Intelligence-** Sara advised she is always looking for things being used in the industry that would make a great learning activity for students in the program. Laurie Fitzsimmons did mention that this is something she can connect with Sara on because Aspirus has demoed a few products recently around the improvement of outpatient clinical documentation. She mentioned how intriguing the AI piece of it is, for example, it will look at the chart and find that there was a X-ray or a CT scan that had a certain diagnosis. But yet the provider didn't document it and it wasn't coded. The AI system will bring that forth information and find those inconsistencies. This is extremely helpful because coders can only code what is documented, so this is a way to address what is missing from the documentation but is showing up in lab or imaging charges that was not documented by the provider.

**Fraud and Abuse-** Leslie Southwood commented that many fraud allegations recently are being done that include Medicare Advantage Plans. She also said that she thinks we will continue to see more because of the fact that we are using programs like the Medicare Advantage Plans and the government wants to make sure that these programs are being administered correctly and, if not, then they are going after them. Sara agreed that it is always important to keep our finger on the pulse of what is happening in fraud and abuse.

**Recruitment Events-** Last week there was an NTC Open House where Sara showcased the Medical Coding program. In November there will be a K-12 event with 3000-4000 10<sup>th</sup> graders on campus to learn about the programs offered throughout the college.

### Next Meeting Schedule & Agenda Items Discussion

Next meeting will be in April. Minutes and PPT from this meeting will be forthcoming as well as a specific date for the Spring Advisory Committee meeting.

## Sports & Recreation Advisory Committee Meeting Minutes

Date: 10/4/2023

Time: 4:00 p.m. – 5:30 p.m.

Location: Zoom

### Attendees

#### Industry Members:

- Mark Dorow - Wausau/Marathon County Parks, Recreation & Forestry; Recreation Superintendent
- Mark MacDonald – Wisconsin Woodchucks; Owner
- Chris Handrahan - DCE Greenheck Field House; Recreation Coordinator

#### NTC Team:

- Matt Chitwood – Sports and Recreation Faculty
- Lisa Peterson – Associate Dean; School of Business
- Valerie Becker - Administrative Assistant; School of Business
- Amy Denissen - Student Success Advisor

### Welcome

- **Lisa Peterson – NTC; Associate Dean, School of Business** – Welcomed everyone to the meeting and everyone then did introductions.

### Update and highlights from last Meeting (4.12.23)

- Members reviewed the minutes from the previous meeting. Minutes approved as is.

### Industry Discussion

- **Chris Handrahan - DCE Greenheck Field House; Recreation Coordinator** – Chris's role as the Recreation Coordinator primarily focuses on youth sports and recreational programs, rather than competitive activities. Participation numbers for these programs are consistently strong across the various sports. This growth trend has been observed over the years, and Chris anticipates it will continue in the future. He emphasizes the importance of providing a recreational experience that prioritizes fun, which aligns with what parents are seeking. Additionally, Chris highlights the appeal of offering low-commitment, affordable programming. He also acknowledges the existence and value of Traveling Leagues, seeing them as complementary to their offerings. Chris views their programs as a stepping stone for participants looking to transition into more competitive leagues. This alignment with the broader sports ecosystem reflects their desired outcome.
  - **Matt Chitwood – NTC; Sports and Recreation Faculty** – Matt is involved with the Portage County Youth Soccer club and helps coach his son's select team. Their recreation leagues had 900 kids this year which was really awesome to see and it will be interesting to see which of those players will advance to a classic or select league. It's great to have these players and families coming back each year and it's become a real community event.
- **Mark Dorow - Wausau/Marathon County Parks, Recreation & Forestry; Recreation Superintendent** - Mark focuses more on outdoor programming rather than youth sports. This aligns with a growing trend in outdoor educational activities, including their successful outdoor adventure program, which is now in its second year. There's a notable demand from parents to engage their children in outdoor experiences, and his team is actively exploring various programming options to cater to this. At a recent conference, it was noted that many agencies are facing difficulty in finding enough participants for special events and programs outside of youth sports and they possibly just have too many options for their communities. Staffing has improved significantly compared to previous years, making it easier to find suitable personnel for their programs.
  - **Lisa Peterson** – With the increase in opportunities and the competition between different events, are you seeing more events being cancelled due to low enrollment? Do events get cancelled due to lack of staffing?

- **Mark Dorow** – Programs have a minimum enrollment that they have to hit to be able to run and some programs don't run because of this. You just have to find the programs that are successful and keep leaning into those. Programs generally do not get cancelled due to staffing issues.
- **Mark MacDonald – Wisconsin Woodchucks; Owner** - Their organization operates as a for-profit select type entity, that falls within the hospitality industry. The baseball games they host are a means to generate revenue through concessions. Despite not having exceptionally favorable weather during the summer, their revenues increased by approximately 10% due to a steady economy and ongoing corporate outings.
  - He discusses an initiative to introduce a softball version of their baseball program, aiming to tap into the popularity of girls' softball. When the baseball team is on the road and traveling, they would like to host girls' softball games, which has become a huge sport, pointing out that the College World Series for softball draws even more fans than the baseball equivalent.
  - Mark acknowledges some challenges, including parking issues and the complexity of renegotiating stadium usage agreements; however, he is confident they will overcome these obstacles. Additionally, he mentions an acquisition of a club softball team, describing it as an experiment to provide high-quality coaching similar to professional level training.
  - Revenues rose substantially, attributing some of it to inflation. He mentions the escalating costs associated with housing interns, visiting teams, and umpires due to expensive hotel rates. This has prompted a reevaluation of their intern program, with an emphasis on cost-effectiveness and quality.
  - Their interns are from all over the country and come from diverse disciplines, including sports management, broadcasting, video, marketing and other fields. While not all interns meet expectations, having even a portion perform well is considered a success. Housing interns, however, poses logistical and cost challenges, particularly when accommodating them at the University of Stevens Point, which is both far away and costly.
  - There's a common trend among colleges where they've relaxed their internship requirements, possibly as a response to the extended duration of college education due to Covid-19. Consequently, fewer students are compelled to engage in internships, but some opt to do so out of personal interest. Those who choose internships voluntarily often prove to be more motivated and effective. Unfortunately, they did not have any interns from NTC.
  - **Matt Chitwood** – We can continue to hype up the available Woodchuck Internships next year. NTC also has an awesome Video Production program that creates a lot of great things in the community.
  - **Lisa Peterson** – NTC also just launched its Hospitality Management program that includes a three-semester internship, which includes event and facilities management. NTC's average student is part-time because they work full-time which does not always align with the internship possibility.
    - Have you compared recent numbers to pre-Covid numbers?
    - **Mark MacDonald** – Yes, numbers are up from pre-Covid. They never really shut down during Covid and they actually played that summer to very small crowds. That actually helped them get back on track really quickly afterwards. It helps that people seem to be spending more money on doing stuff now rather than on things.
- **Valerie Becker - Administrative Assistant; School of Business** – Asked the committee if anyone has visited the new Crystal Training Institute in Mosinee. It looks like they have basketball courts, indoor turf, soccer fields, hockey training equipment, physical therapy, classes, etc. People and sports teams can rent this space, as well.
  - **Mark MacDonald** – His new club team organization will be doing a lot of training there. It is a very nice facility that has very reasonable membership fees starting at \$24 for a child and \$34 for an adult. They have artificial



ice, a dance studio, a café, workout gyms and fields all indoors. The owner wanted to provide this great option for the local community.

- **Chris Handrahan** – Has yet to visit the facility but has heard great things. It is an indoor space to do things throughout the winter, such as soccer tournaments, which is unique to have in Wisconsin.

#### Instructional Area/Program

- **Program Updates – Matt Chitwood** - In the spring semester, there will be several part-time students graduating, which is a positive development. For the fall, there are approximately 11 to 12 new students in the program, most of whom come from various locations like Kentucky, Tennessee, and areas around Louisville. These students have diverse backgrounds and are not traditional in their educational paths.
  - One student resurrected a youth football program in Illinois and is furthering his education in the Sports and Recreational Management program to potentially become his area's athletic director. Another student was previously uncertain about his career but found direction when he secured a position in Milwaukee recreation and had a transformative experience working with Special Olympics events.
  - The Sports and Rec Internship was very difficult to maintain with students across the nation. During the program modification, they focused on career preparation and implemented the Sports and Recreation Career Preparation and Capstone class. This class will be introduced this spring and includes a capstone project is flexible and can encompass various activities, including research, social media campaigns, job shadowing, and volunteer work. If any committee members have projects that would be 15-20 hours, please let us know as there could be opportunities for students to gain real world experience to add to their portfolio.
  - Additionally, we've also introduced the Social Media Campaigns 1 class that Marketing instructor, Amy Gajewski, helped provide feedback for.
  - We've submitted our course competencies to our Transfer Department for potential partnership agreements with 4-year universities as there were several wanting to set something up with NTC. Hopefully we'll hear back from them by the end of the semester and we'll have some new partnerships.
- **Enrollment Update - Amy Denissen - Student Success Advisor** – This is a smaller program that is still in its growing stages. With the program modifications that Matt created, there seems to be more draw to it and students feel that this newer program is a better fit and aligns more with their goals.
  - 18 current students in the program, up from 11 last year.
  - 14 students were accepted for fall and 10 are already enrolled. With Virtual College, students can join this program until 5 weeks left in the semester.
  - 5 students are 75% or more finished with the program.
  - Many of these students are part-time while they are working full-time, have families, and have other things going on.
    - We are seeing a draw to the program from outside of our area with 6 students are out of state and 12 being outside of the Wausau area.

#### College-Wide Initiatives

- Lisa Peterson reviewed the following College-Wide Initiative PowerPoint with the committee:



Advisory%20Committee%20PowerPoint

#### Other Items

- **Committee Chair/Vice Chair Nominations – Lisa Peterson** – We are in search for a committee chair and potentially a vice chair. These positions involve leading meetings, working with Val and Matt to set agendas, and ensuring smooth facilitation of discussions. The chair role is a three-year commitment, and the vice chair would serve as a backup and then transition into the chair position after three years. If anyone is interested in being a nominee, please let us know.
- **Merging with Hospitality Management Advisory Committee – Lisa Peterson** – We would like to suggest the possibility of merging the new Hospitality Management program's advisory committee with the existing committee as there could be valuable networking opportunities between the two groups. The Hospitality Management Advisory Committee mainly consists of representatives from hotels and water park facilities that provide overnight accommodations.
  - A modified agenda format could start with discussions on college-wide initiatives as a whole group, followed by jointly discussing industry trends. Afterward, the committees would break out for specific program and curriculum discussions. This may add some complexity to the enrollment updates, but we are seeking feedback from the committee to gauge interest in this collaborative approach.
  - **Mark MacDonald** – Stated that this approach will work for him.
  - **Chris Handrahan** – Agrees with this approach as it's never a bad idea to share information with others in the community.

#### Next meeting schedule & agenda items discussion

- Next meeting date is Wednesday, April 17<sup>th</sup> 4pm-5:30pm

## Dental Advisory Committee Meeting Minutes

**Date:** October 6, 2023

**Time:** 12:30pm – 2:00pm

**Location:** Zoom and Room 4011

### Industry/Student Board Members

- Dr. William Akey, Dentist, New Horizons Dental
- Judith Bennett, Registered Dental Hygienist, Hom Family Dentistry
- Dr. Christy Gajewski, Dentist, Midwest Dental
- Melissa Gebhardt, Registered Dental Hygienist, Schindelholz Dental
- Kati Gress, Dental Assistant, Advanced Dental Professionals
- Laura Grovogel, Dental Student
- Whitney Grzesiak, Registered Dental Hygienist, Glaser Dental
- Paula Hamman, Dental Center Manager, Family Health Center- Medford Dental Center
- Dr. Jeremy Hoffman, Dentist, Cherry Tree Dental – Weston
- Bobette Maier, Site Director, Colby Community College (in Kansas)
- Ashley Mccauley, Registered Dental Hygienist/Director of Operations, First Impressions – Wausau
- Melissa Mueller, Registered Dental Hygienist, Maple Leaf Dental
- Dr. Mike Murphy, Dentist, Northwoods Dentistry
- Megan Nemitz, Registered Dental Hygienist, Dental Visions
- Krystal Newman, Registered Dental Hygienist, Mosinee Family Dental, The Dental Suite
- Kelly Schroeder, Dental Hygienist-Research, Center for Oral and Systemic Health
- Brian Stieber, Pharmacist, Young's Pharmacy
- Heather Wadzinski, Dental Assistant, Marathon Dentistry
- Cassie Wendler, Registered Dental Hygienist, Szmanda Dental
- Leah Widmark, Registered Dental Hygienist, Krasowski Dental

## Attendees

### Industry Members:

- Judith Bennett, Registered Dental Hygienist, Hom Family Dentistry
- Laura Grovogel, Dental Student
- Whitney Grzesiak, Registered Dental Hygienist, Glaser Dental
- Dr. Mike Murphy, Dentist, Northwoods Dentistry
- Megan Nemitz, Registered Dental Hygienist, Dental Visions
- Leah Widmark, Registered Dental Hygienist, Krasowski Dental

### NTC Team:

- Laura Ahonen, Associate Dean of Allied Health
- Brenda Alberts, Dental Faculty
- Michelle Hilts, Program Director and Dental Faculty
- Deb Koziel, Dental Faculty
- Becky Leopold, Dental Clinic Administrative Assistant
- Aleena Lepak, Dental Faculty
- Jordyn Olson, Academic Advisor ZOOM
- Jennifer Sawvell, Dental Clinic Manager
- Emily Steinbach, Learning Coordinator ZOOM

## Welcome & Introductions

Michelle Hilts, Dental Hygiene and Dental Assisting Program Director and Faculty, welcomed everyone to the fall 2023 Dental Programs Advisory Board Meeting and thanked them for attending. Everyone in attendance introduced themselves and shared which facility they represented.

## Update and Highlights from Last Meeting

Michelle Hilts, Dental Hygiene and Dental Assisting Program Director and Faculty, asked if anyone in attendance at today's meeting had any additions or deletions to the previous meeting minutes from spring 2023. No one in attendance noted any changes. Michelle announced at the advisory board meeting that she will be retiring at the end of the year (December 2023) and Deb Koziel, current NTC Dental Faculty, will be the new program director at that time.

Michelle shared that the dental team has welcomed a new faculty member, Jana Swenson. Jana is a full-time faculty member hired this before fall semester to become acclimated to the dental program prior to Michelle's retirement.

## College-Wide Initiatives

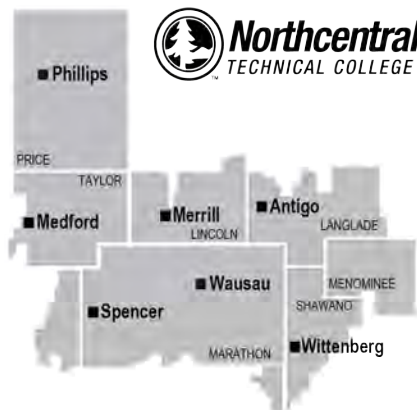
Laura Ahonen, Associate Dean of Allied Health, presented the Northcentral Technical College (NTC) College-Wide Initiatives including:

### Wisconsin Technical College System – WTCS:

- WTCS is the coordinating and oversight body for Wisconsin's 16 public, two-year technical colleges

### NTC District:

- WTCS is the coordinating and oversight body for Wisconsin's 16 public, two-year technical colleges



### Campus Locations

Antigo  
 Medford  
 Phillips  
 Spencer  
 Wausau  
 Wittenberg

### Centers for Excellence

Agriculture  
 Public Safety  
 Wood Technology



### **New Programs Starting in Fall 2023:**

- Hospitality Management Associate Degree
- Smart Manufacturing Technology Associate Degree
- QuickBooks Specialist Technical Diploma
- Therapeutic Massage Technical Diploma
- Nail Technology Certificate
- Pasture to Plate Butchery Certificate

### **NTC Accreditation – Higher Learning Commission (HLC) Update:**

- What is it? NTC is undergoing a 10-year reaffirmation of accreditation process and will be evaluated on the following five criteria: Mission, Integrity, Teaching and Learning, Assessment, and Planning.
- This visit is made up of three key parts that directly impact advisory committee members
  - Written Self-Study
    - An extensive self-evaluation, called the “assurance review,” provides NTC’s written case for reaffirmation of accreditation, which will be submitted by NTC’s accreditation team by October 6, 2023.
  - HLC Campus Visit: Nov. 6 and 7
    - Five HLC review members will visit campus and conduct planned and ad-hoc interviews with a range of stakeholders, including the president, Board of Trustees, deans, VPs, managers, faculty, staff, and students.
  - Advisory Committee Feedback
    - Your feedback on the ability of NTC to meet the HLC’s criteria for evaluation is important both NTC and the HLC.

### **CIP and SOC Codes:**

- Classification of Instructional Programs (CIP)
  - Describes a program of study
  - Supports accurate tracking of program completion activities
  - Developed by the US Department of Education’s National Center for Education Statistics.
- Standard Occupational Classification (SOC)
  - Nations primary source of occupational information

- Update continually by surveying a broad range of workers from each occupation
- Sponsored by the US Department of Labor, Employment, and Training Administration
- All NTC programs have a CIP code that is assigned by the WTCS, each CIP code which cross-references to a list of SOC codes that describes occupations that can be directly tied to a program.

#### **Student Support:**

- Below are some of the resources available to students:
  - Unlimited access to free mental health services through **The Virtual Care Group** ([thevirtualcaregroup.com/ntc](http://thevirtualcaregroup.com/ntc) or 866.533.1827)
  - The **Advising Specialist** can help connect the student with other emergency financial, computer and community resources
  - **Timberwolf Table**, NTC's food pantry for students
  - **Timberwolf Learning Commons**, with library, tutors and coaches available
  - **Student Scholarships**
  - **Student Life** offers a number of programs, both in-person and remote, to allow students to meet each other, get involved, relax, and have fun.

### **Workforce Training and Professional Development Initiatives**

WTPD offers professional development and community education classes. Topics include:

- CDL Hazardous Materials
- AI and Automation: Digital Transformation Series
- SHRM Certification Prep
- Putting the Engage back in Engagement for Community Organizations
- Ballroom and Social Dance
- Cooking Classes

As part of the Workforce Training and Professional Development Initiatives, flyers from this division are attached for review. Should you have any training or professional development needs, please reach out to Brad Gast at [gast@ntc.edu](mailto:gast@ntc.edu) and he and his team will be able to assist you. Also, please see the College-Wide Initiatives for examples of classes that have been offered by our WTPD division.

## Industry Trends

Those in attendance today were asked if they could share what is happening in their offices or what trends they are seeing.

Dr. Mike Murphy, Dentist, Northwoods Dentistry, spoke that the cone beam (which is an advanced x-ray that allows clinicians to take a 3D image of the mouth and the cone beam CT also images the soft tissues of the mouth, to include the tongue, gums, and nerves), in his opinion, is the latest and greatest technology available to dental offices. Having a cone beam in the dental office allows the dental staff to complete scans (of the mouth) that are needed for treatment versus referring the patient to an oral surgeon or another facility that has this piece of equipment.

Leah Widmark, Registered Dental Hygienist, Krasowski Dental, shared they have/are getting a laser in their office and everyone will be trained (if they are not already) on how to use it. It will be used for a variety of purposes, including periodontal.

Megan Nemitz, Registered Dental Hygienist, Dental Visions, shared that she works with Dr Jan Bublik, who works a lot with sleep apnea and TMD (temporomandibular disorders). She stated that during a patient's hygiene appointment she asks the pivotal questions to see if the patient would benefit from a sleep appliance rather than a CPAP (continuous positive airway pressure) machine. She mentioned that it is mainly their office and Koala who work in this specialized area. The take home sleep apnea testing has to be prescribed by a physician before the dental office can issue a take home test; this is for insurance purposes. Dr. Murphy added that dentists cannot diagnose or treat sleep apnea, however, but they can treat snoring. The appliances they have been using have had great success!

Whitney Grzesiak, Registered Dental Hygienist, Glaser Dental, shared that they have a dental hygienist who has completed the required training for myofunctional therapy. She stated that exercises to strengthen the tongue muscles, thus opening the airway more, can possibly assist in patients not needing to use a CPAP machine or an oral appliance. Glaser Dental has been working with Dr Dovorany (Dovorany Orthodontics) on this initiative. Additionally, they have been working with Dr Maggie Chicka (First Impressions Pediatric Dentistry) on frenectomy (tongue ties) in pediatric patients as well, with the myofunctional therapy both pre and post-surgery being a part of this treatment plan.



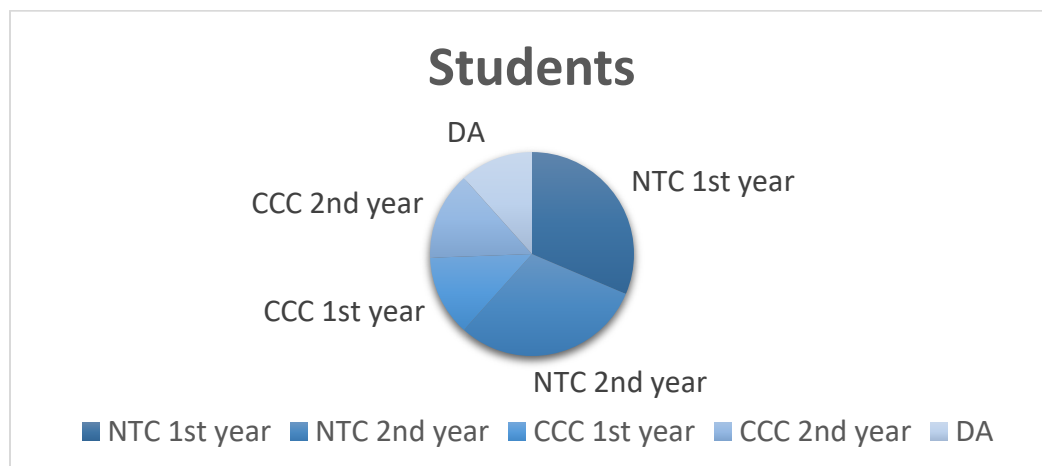
Judith Bennett, Registered Dental Hygienist, Hom Family Dentistry, spoke that her office has a machine that takes both the cone beam and panoramic images by just changing the software program you enter. Dr Mike Murphy added that the films are much easier to upload (just seconds versus 4 hrs before). He did state that if the film is not for his own patient, that he does send the film out to an external source (Cone Readers) for interpretation.

## Program Updates

Michelle Hilts, Dental Program Director and Faculty, updated the board members on the following:

### Dental Enrollment Report

- 1<sup>st</sup> year:
  - NTC started the fall semester with 28 students and currently have 26 remaining in the program. The two students who dropped decided that working in dental was not for them.
  - Colby Community College (CCC) started the fall semester with 12 students and all 12 currently remain in the program.
- 2<sup>nd</sup> year:
  - NTC currently has 25 students
  - CCC currently has 8 students



### **Program Graduate Report**

- Dental Hygiene Graduates:
  - NTC had 23 students graduate
  - CCC had 11 students graduate
- Dental Assisting Graduates:
  - NTC had 5 students graduate
- CRDTS:
  - There was 100% pass rate
- NDBHE:
  - Out of the 34 total students (between NTC and CCC) who took the exam, 23 of them were successful on their first attempt. While most schools have seen a decline in their pass rate numbers, NTC has decided to use WTCS grant dollars to help improve the scores.

### **Class of 2022 numbers (including Colby):**

- 26 graduates
  - Of the graduate surveys sent, only nine people responded to the survey for a response rate of 34.6% (9/26)
  - Of those that responded, 88.9% are employed (8/9)
  - All of the students employed are employed in a field related to their education (all have a title of Dental Hygienist or Registered Dental Hygienist)

### **Program Information:**

- Commission On Dental Accreditation (CODA) Site Visit:
  - The original site visit was scheduled for April of 2020, however, CODA opted for a virtual site visit in April 2021. As a follow up to CODA's accreditation standards, anyone who received a virtual site visit, also needed an in-person visit. The NTC site visit was on Tuesday, September 12, 2023, followed by the CCC visit on Thursday, September 14, 2023. The entire dental team is very happy to announce that there were no recommendations made.

Deb Koziel, Dental Faculty, gave an update on what the NTC Dental Club has planned for the upcoming year.

- Dental Club:
  - The Dental Hygiene Club is very active again this year. The club is currently taking orders for Butter Braids and the sales of Dental Hygiene Club t-shirts. The funds will be used to attend the Star of the North Conference North on Friday, April 26, 2024; and also the funds will be used to ensure that our scholarship is self-sustaining.
  - Throughout this semester the Dental Hygiene Club is collecting donations for the following:
    - Children's items for Salvation Army
    - Santa Paws (pet items) for Marathon County Humane Society
    - Oral hygiene care packages for active troops
    - Food drive for Timberwolf Tables
    - Toothbrushes for the Ronald McDonald House

Deb also made mention that beginning in January as she takes on her new role as Program Director of the Dental Programs, Aleena Lepak (Dental Faculty) will be taking over as the Dental Club Advisor and Jennifer Sawvell (Dental Clinic Manager) will continue to assist as co-advisor.

Aleena Lepak, Dental Faculty, presented the advisory board with the following information:

- **Program/Recruitment/Events:**
  - On September 27, 2023, NTC did a college open house. Both Aleena Lepak (Dental Faculty) and Brenda Alberts (Dental Faculty) were in the main building assisting at the open house while dental students were helping by giving tours. Deb Koziel (Dental Faculty) was available in the clinic in the event anyone who was touring had any questions. What the dental team discovered, as a program, is that individuals that are interested in the program prefer to talk to the current students in the program to get their perspective, over the faculty. As we had students available for us, the open house was a success for the dental program.
- **K-12 day:**
  - NTC is having an upcoming event for 10<sup>th</sup> grade students. The dental faculty/staff we will be showing students intraoral exams, have them mix alginate, and make an impression on a cast model. When finished, faculty/staff will give a quick tour of the clinic with questions and answers as we move along. The students will also receive a tooth brush, floss, and potentially some sugar free gum.

## Program Modifications Discussion

Deb Koziel reported that the program directors from all Dental Hygiene programs met virtually on September 15<sup>th</sup>. The purpose was to connect as well as to clarify points and to discuss state curriculum. There was also a discussion on a state grant. EFDA was discussed and colleges are in the process of requesting the program; the plan is to start the program here at NTC in 2025. In early 2024 we will be able to send 2 faculty to a train the trainer so that all faculty can be training in EFDA. In March, the program directors will meet to review the DH curriculum.

## Facilities/Equipment

### Remodel

The HSC building is in the process of remodeling with health 4.0. Up to this point has been the 2<sup>nd</sup>, 3<sup>rd</sup>, and 4<sup>th</sup> floors. Summer 2024 dental will be on the on the docket for remodel. The remodel will include: faculty offices, updating lockers and refreshing the reception room. Laura will be giving a tour after the meeting.

- **Capital Equipment**

NTC will not be purchasing operatory chairs in 2023-24, we will be purchasing the remaining 12 chairs in 2024-25.

- **Recent TEETH Grant Purchases:**

NTC was awarded a grant from the WTCS. This grant is to help increase our NDHBE results, update equipment, and ensure faculty develop and hone their dental knowledge. It is a 2-year grant and it will fund the following:

- Purchase and training for Ascend Academic software, as well as updating course materials this past summer to make the transition to Ascend smoother
- OA 3D subscription
- RAD simulation subscription (Dexter)
- Board Vitals subscription
- New reference materials and books
- Lexicomp subscription
- Cone Beam Machine (pre-site visit is on Monday)

- **Still to Purchase from Grant:**

- Anesthesia models (will be purchased in January '24)
- Intraoral Cameras (currently looking)
- Hire professional tutor and purchase more resource materials
- Purchase resource materials for the National Board exam. This will be introduced at midterm, which is in a couple of weeks.

### Other Items

Laura Ahonen, Associate Dean of Allied Health, discussed the Community Partners Campus (CPC) that is located on Grand Avenue - opened in Summer '23. The concept realized through this project is one centralized location that provides space for not-for-profit partners who provide basic needs and community services, including Catholic Charities, Wausau Free Clinic, Blessings in a Backpack, Wausau Area Mobile Meals, The Neighbor's Place, The Baby's Place, Northcentral Community Action Program, Marathon County Human Services and North Central Health Care . CPC met with NTC in August to explore opportunities for collaboration. Examples of ways that NTC discovered opportunities to support this consortium include: donation of office items no longer in use (carpet tiles, office chairs, etc), providing tax services to the community, offering the wheels to work program, and working with a case manager to coordinate with our cosmetology program to bring low-cost hair and foot care to clients of CPC. Other areas: NTC Food truck, culinary team, The Farm, and the Dental Clinic. The idea of a one-day mission of mercy type event was discussed. A date for this has been set: April 12, 2024.

Dr Mike Murphy, Dentist, Northwoods Dentistry, asked if others are now becoming VA providers now that the laws have changed and our veterans do not have to travel all the way to Tomah anymore to receive dental services. He said it is a lot of paperwork, but that it is very rewarding to take care of our veterans in this way.

### Next Meeting Schedule & Agenda Items Discussion

Proposed date: Friday, April 19, 2024.

This meeting adjourned at 1:45pm so that participants had time to take a tour of the CHS building with Laura Ahonen, Associate Dean of Allied Health.

## MLT/Phlebotomy Advisory Board Meeting Minutes

**Date:** 10/09/2023

**Time:** 4:00pm-5:30pm

**Location:** Zoom and CHS 4011

### Industry/Student Board Members

- Dawn Barten, CLS Program Director, UWSP
- Rebecca Beckmann, MLS/HT Program Director, Lab Education, Marshfield Clinic
- Maddie Belter, Lab, Marshfield Clinic
- Dr. Edgar Betancourt, President, Associates in Pathology
- Zachary Brown, Phlebotomist II, Aspirus Wausau Hospital
- Mauri Brueggeman, Regional Director of Laboratory Services, Aspirus Wausau Hospital
- Staci Buatti, Genetic Testing Coordinator, PreventionGenetics
- Molly Campbell, RN/Educator, Aspirus Wausau Hospital
- Por Chang, Lab Manager, Aspirus Clinics
- Danielle Dahlke, Lab, Aspirus Stevens Point
- Jessica DeJong, Laboratory Support Services Manager, Aspirus Wausau Hospital
- Beth Gehrig, Lab Supervisor, Aspirus
- Michael Hawks, Wisconsin Rapids Lab Manager, Aspirus
- Denise Kellner, Phlebotomy Technician, Marshfield Clinic
- Steve King, Director of Surgery, Aspirus-Rhineland
- Kristi Krajewski, Laboratory Supervisor, Aspirus, St. Michael's
- Sylvia Lambrecht, Quality Director, Blood Center of Northcentral Wisconsin
- Vikki Leseberg, Phlebotomist, Aspirus Langlade Hospital
- Shelley Meyer, Manager of Laboratory Services, Aspirus Langlade Hospital
- Mary Premeau, Lab Manager, Marshfield Clinic
- Patty Schultz, MLT, Marshfield Clinic Colby
- Renee Schultz-Schmelzer, Lab, Aspirus Medford
- Jonah Sirianni, Human Resources Business Partner, Aspirus Wausau Hospital
- Daniel Slone, Laboratory Manager, Marshfield Medical Center Park Falls
- Jackie Soward, Regional Operations Manager, Marshfield Clinic Colby
- Tonia Sromek, NTC MLT Adjunct, PreventionGenetics
- Jessica Swan, NTC Student Representative
- Beth Theiler, MT, Marshfield Clinic- Wausau Center
- Amber Timm, Lab Technical MLS Supervisor, Marshfield Clinic
- Mindy Wagner, Lab, Aspirus Medford
- Kristy Witkus, Manager Aspirus Family Physicians, Aspirus
- Mai Xiong, Lab, Marshfield Clinic

## Attendees

### Industry Members:

- Tonia Sromek, NTC Adjunct Instructor & MLT/Phlebotomy Advisory Board Chair **ZOOM**
- Rebecca Beckmann, MLS/HT Program Director, Lab Education, Marshfield Clinic **ZOOM**
- Alyssa Brod, Laboratory Team Lead, Aspirus Merrill Hospital **ZOOM**
- Zachary Brown, Phlebotomist II, Aspirus Wausau Hospital
- Jessica DeJong, Laboratory Manager of Support Services, Aspirus Wausau Hospital **ZOOM**
- Jessica Swan, NTC Student- 2<sup>nd</sup> year

### NTC Team:

- Laura Ahonen, Associate Dean of Allied Health
- Valerie Natzke, Faculty, MLT/Phlebotomy **ZOOM**
- Sandie Shorey, Health Sciences Administrative Assistant
- Emily Steinbach, Learning Coordinator, Allied Health
- Cory Sullivan, Program Director and Faculty, MLT/Phlebotomy

## Welcome & Introductions

Cory Sullivan, Program Director, welcomed everyone to the meeting and thanked them for attending. Everyone in attendance introduced themselves and shared which facility they represented.

## Update and Highlights from Last Meeting

Cory Sullivan, Program Director, pointed out that the Fall advisory meeting minutes were sent out prior to the meeting, and no one suggested changes.

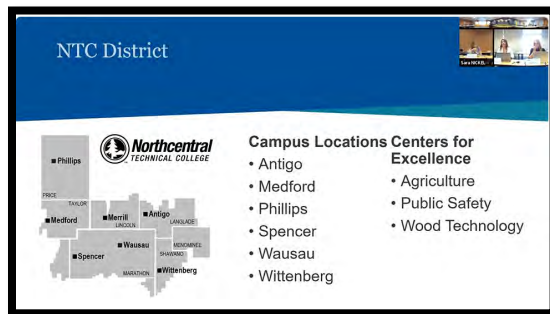
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## B. NTC District



\*a lab affiliation was noted w/Park Falls

## C. New Programs Starting in Fall 2023

- Hospitality Management - Associate Degree 2 yr
- Smart Manufacturing Technology - Associate Degree 2 yr
  - Using Industry Robotics Classroom
- QuickBooks Specialist - Technical Diploma
- Therapeutic Massage - Technical Diploma
- Nail Technology - Certificate
- Pasture to Plate Butchery – Certificate
  - We have an NTC farm and part of that program is that we have a dairy program. So, they raise cattle at the NTC Farm. We actually then use the cattle that NTC raises to teach students in the culinary programs. How to properly butcher cattle, and then (through the pasture to plate certificate) how to utilize this meat in preparing meals.

## D. NTC Accreditation- Higher Learning Commission (HLC) Update

What is it? NTC is undergoing a 10-year reaffirmation of accreditation process and will be evaluated on the following five criteria: Mission, Integrity, Teaching and Learning, Assessment, and Planning.

*This visit is made up of 3 key parts that directly impact advisory committee members:*

### 1. **Written Self-Study**

An extensive self-evaluation, called the “assurance review,” provides NTC’s written case for reaffirmation of accreditation, which will be submitted by NTC’s accreditation team by October 6, 2023.

### 2. **HLC Campus Visit: Nov. 6 and 7**

Five HLC review members will visit our campus and conduct planned and ad-hoc interviews with a range of stakeholders, including the president, Board of Trustees, deans, VPs, managers, faculty, staff, and students.



**3. Advisory Committee Feedback**

Your feedback on the ability of NTC to meet the HLC's criteria for evaluation is important both NTC and the HLC.

**E. CIP and SOC Codes (was not discussed since these are used for salaries, etc and not specific to Medical Coding)**

**1. CIP (Classification of Instructional Programs)**

- i. Describes a program of study
- ii. Supports accurate tracking of program completion activities
- iii. Developed by the US Department of Education's National Center for Education Statistics

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All NTC programs have a CIP code that is assigned by the WTCS, each CIP code crosswalks to a list of SOC codes that describes occupations that can be directly tied to a program

**F. Student Support**

These are some of the resources available to our students:

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*\*Please reach out to Program Director (Cory Sullivan) or Associate Dean of Allied Health (Laura Ahonen) if you have a student at your clinical site that you feel needs assistance.*

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WTPD offers **Professional Development** and **Community Education Classes**. Some topics include:

- CDL Hazardous Materials
- AI and Automation: Digital Transformation Series
- SHRM Certification Prep
- Putting the Engage back in Engagement for Community Organizations
- Ballroom and Social Dance
- Cooking Classes

[www.ntc.edu](http://www.ntc.edu) then search professional development for additional information of classes offered and the available schedule and well as costs associated with these classes.

## Industry Trends

Advisory Committee members shared their thoughts on what is going on in the field:

**Jessica DeJong**, Laboratory Manager of Support Services, Aspirus Wausau Hospital, reported that Aspirus continues testing platforms -they now have allergen testing on site and platelet function tests (immature platelets testing, mostly for surgical patients). They have job openings for Phlebotomists, Lab Assistants, and a MLT/MT position soon as well.

**Rebecca Beckmann**, MLS/HT Program Director, Lab Education, Marshfield Clinic, reported that they are always looking for Phlebotomists. She stated there is nothing big in terms of instrumentation at this time. She also reported that there may be a couple of openings for MLT North (Park Falls & Minocqua).

**Alyssa Brod**, Laboratory Team Lead, Aspirus Merrill Hospital, reported no new testing at this time. She mentioned that they got rid of Antibody IDs (send these to Wausau now). They are interviewing for one MLT/MLS position currently and hoping to fill this very soon. New equipment (Roche Cobas, C311, E411, and a Stago Satellite. She also said they will be getting new Sysmex Hematology analyzers before the end of the year as well.

**Zachary Brown**, Phlebotomist II, Aspirus Wausau Hospital, reported that staffing for Phlebotomists is always a concern (and has been for years). He mentioned for now they are relying on contracting out, which would be nice to get past.

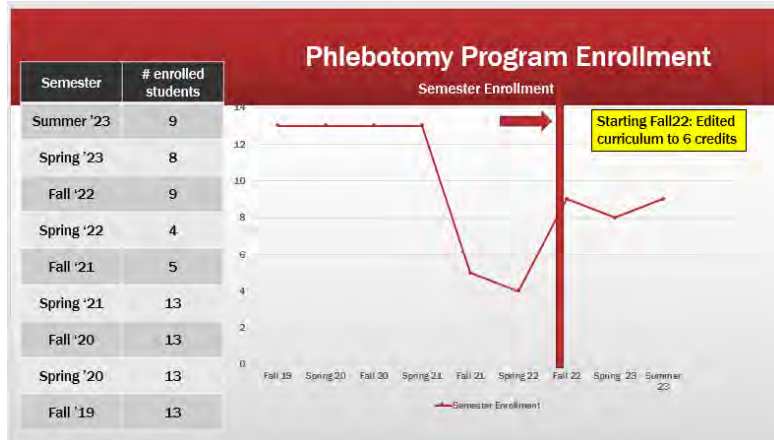
## Program Updates

### Industry Trends

- New or Retired Equipment/Tests
- Updates from Industry Partners
- Staffing Concerns/Open Positions

## Phlebotomy Program Updates

### Phlebotomy Program Enrollment



- Enrollments are staying steady.
- Reduced some of the credits and courses for the Phlebotomy Technical Diploma

### Phlebotomy Certification Data (ASCP PBT Exam)

**Phlebotomy Certification Data (ASCP PBT Exam)**

Certification Data (ASCP PBT Exam)

(Goal of program: At least 75% of students pass, and a minimum score of 400 in each subcategory)  
Outcomes that fall below the goals of the program are highlighted in yellow.

Date Range	NTC Number of Examinees	NTC Mean Scaled Score						NTC Average Score	NTC Percent Passing	ASCP Data National Average
		CS	LO	NBS	POC	SC	SPH			
Annual 2022	3	631	434	457	517	517	469	493	100%	562
Annual 2021	3	688	802	652	736	698	605	695	100%	557
Annual 2020	7	684	621	541	792	608	600	622	100%	556
Annual 2019	5	602	588	739	766	633	567	622	100%	555
Annual 2018	7	664	639	489	620	617	615	619	100%	555

CS = Circulatory System, LO = Laboratory Operations, NBS = Non-Blood Specimens, POC = Point of Care  
SC = Specimen Collection, SPH = Specimen Processing and Handling

100% pass rate!

### Phlebotomy Graduation and Attrition Rates

## Phlebotomy Graduation and Attrition Rates

**Program Outcome Goal: Graduation Rate of 70% or better**

Year	Graduation Rate	Attrition Rate
July 2022 – June 2023	84%	16%
July 2021 – June 2022	100%	0%
July 2020 – June 2021	91%	9%
<b>Three Year Average</b>	<b>92%</b>	<b>8%</b>

*\*July-June (84%) dipped a bit lower, but this is attributed to a smaller cohort impacting this number.*

## Phlebotomy Placement Rates

### Phlebotomy Placement Rates

#### Placement Rates

Employed or continued with education within one year of graduation

**Program Outcome Goal: Placement Rates of 70% or better**

Year	Yearly Average Placement Rate
Graduation in Spring 2022 and Fall 2021	100%
Graduation in Spring 2021 and Fall 2020	100%
Graduation in Spring 2020 and Fall 2019	100%
<b>Three Year Average</b>	<b>100%</b>

## Phlebotomy NAACLS Accreditation Updates

- Cory Sullivan is officially the new Phlebotomy Technician Program Director!
- NTC Phlebotomy Technician program
  - NAACLS Accreditation Site visit took place 10/25 and 10/26
  - Successful – Zero concerns
  - Accreditation award will be presented April 2024
  - Highest award possible – 10 years

### Return to Traditional Clinical Model Fall 23'

Return to Traditional Clinical Model Fall 23'							
Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8
Basic Lab Skills and Phlebotomy	Basic Lab Skills and Phlebotomy	Basic Lab Skills and Phlebotomy	Basic Lab Skills and Phlebotomy	Basic Lab Skills and Phlebotomy	Basic Lab Skills and Phlebotomy	Basic Lab Skills and Phlebotomy	Basic Lab Skills and Phlebotomy
Week 9	Week 10	Week 11	Week 12	Week 13	Week 14	Week 15	Week 16
Phlebotomy Clinical	Phlebotomy Clinical	Phlebotomy Clinical	Phlebotomy Clinical	Phlebotomy Clinical	Phlebotomy Clinical	Phlebotomy Clinical	Phlebotomy Clinical
100 Hours Divided Over 8 Weeks							

There were a few concerns about the 8-week curriculum. We ran it in the Spring and Summer as the 8-week model. We returned to the full 16-week model this fall.

### Summer Phlebotomy Program Offering

Summer Phlebotomy Program Offering							
Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8
Basic Lab Skills and Phlebotomy	Basic Lab Skills and Phlebotomy	Basic Lab Skills and Phlebotomy	Basic Lab Skills and Phlebotomy	Basic Lab Skills and Phlebotomy	Basic Lab Skills and Phlebotomy	Basic Lab Skills and Phlebotomy	Basic Lab Skills and Phlebotomy
		Phlebotomy Clinicals 17 hours	Phlebotomy Clinicals 17 hours	Phlebotomy Clinicals 17 hours	Phlebotomy Clinicals 17 hours	Phlebotomy Clinicals 16 hours	Phlebotomy Clinicals 16 hours

- Can continue the 8-week model for the Summers
- Starting week 3, students go to clinicals concurrently while taking classes.

### Results of Concurrent Phlebotomy Clinicals (8-week option)

#### Pros

- Ability to fill open positions faster
- Decrease overall time in program
- Real life experience concurrent with classroom theory
- Cohort dependent

#### Cons

- Decreased knowledge at clinical start; limited background information
- Number of enrolled students not meeting expectations
- Cohort dependent
- Program outcomes affected due to starting second half of program (clinical rotation) early

### **MLT Program Updates**

- Valerie Natzke, NTC Faculty, reported that Phleb-6 students released to clinicals in the summer and 3 new fall students (capped at 8- unfortunately, only 3 will make it through classes and move to clinicals). Very student dependent.
- *Zachary Brown*, Phlebotomist II, Aspirus Wausau Hospital, mentioned that the summer student he had did not seem any less prepared than others he has had.
- *Jessica DeJong*, Laboratory Manager of Support Services, Aspirus Wausau Hospital, commented that the summer program is so nice for high school students going into their senior year. Laura Ahonen and Cory Sullivan agreed that we will look to run this program in the 8-week format again next summer.
- *Cory Sullivan*, NTC Faculty and MLT/Phleb Program Director, mentioned that this was run as an Aspirus sponsored program. He said it would be great to see the same thing out of Marshfield Clinic for next summer!

### **MLT Enrollment**

- Current # Students Entering Clinicals Spring 2024 = 5
- Current # First Year Students
  - In-Person = 11
  - Distance Learner = 11 (this is a 1<sup>st</sup> for us-1<sup>st</sup> semester of our MLT Distance Learner Program).

### **MLT Distance Learning Program Updates**

- Most Distance Learner students have credit for prior learning for Phlebotomy and Basic Lab Skills, at this time the three students enrolled in those courses are doing quite well. All 11 Distance Learning students will be in program classes during the second 8 weeks of this semester.
- 25 DL Students on Waitlist ready to enter the MLT Program for Fall 24'

## MLT Certification Data (ASCP MLT Exam)

### MLT Certification Data (ASCP MLT Exam)

#### MLT ASCP Certification Exam Statistics

**Program Outcome Goal: 100% Pass Rate**

Exam Year	# Students	Pass Rate	Program Mean Score	National Mean Score
2022	7	100%	590	499
2021	5	100%	644	501
2020	4	100%	680	520
2019	4	100%	579	525
2018	6	100%	686	512

\*2023 date not fully in yet, but thus far 5 students have taken it and all 5 passed.

## MLT Graduation and Attrition Rates

### MLT Graduation and Attrition Rates

#### Graduation and Attrition Rates

**(Program Goal: Graduation Rate of 70% or better)**

Year	Graduation Rate*	Attrition Rate
July 2022 – June 2023	78%	22%
July 2021 – June 2022	100%	0%
July 2020 – June 2021	100%	0%
<b>Three Year Average</b>	<b>93%</b>	<b>7%</b>

\*2022-23 numbers represent a slight decrease from previous 2 years



## MLT Placement Rates

### MLT Placement Rates

#### Placement Rates

(i.e., employment positions in the field, or pursuit of further education)

**(Program Goal: 70% or better)**

Year	Yearly Average Placement Rate
Graduation in Spring 2023	100%
Graduation in Spring 2022	100%
Graduation in Spring 2021	100%
Three Year Average	100%

\*either are placed in a job or have gone back to school.

## MLT Student representative viewpoints

- Jessica Swan
  - Reported that in talking with the others in the program, they are all very happy with the program and feel it is one of the best in the state.
  - Rigor in the second year is more intense than in the 1<sup>st</sup> year

## Program Recruitment Events

- September 27: Open House event (had 100 + visitors)
- November 3: Fall Preview Day
  - 2000 – 3000 10th graders expected
  - Not just Medical Lab exploration, but exposure to all college programs

## Program Modifications Discussion items

- 16 and 17 year old high school students in Phlebotomy Tech Program
  - Potential to evening classes
  - Satisfy patient contact hours for certain programs that require face-to-face patient contact hours.



- Supply much needed phlebotomists to our community-great way to get a feel for whether this is what they want to do. Educating students in MLT/Phleb so that they do not feel as though CNA is the only option while in high-school.
    - *Jessica DeJong*, Laboratory Manager of Support Services, Aspirus Wausau Hospital, mentioned she feels this is a great pathway to capture students when they are young. These students don't have to be 18 to work at Aspirus if they have some type of certification in a healthcare related field. She mentioned that Aspirus just hired a HS student who completed EMT. Laura A mentioned Youth Academy, allowing students to head into phleb and onto this MLT pathway.
    - *Rebecca Beckmann*, MLS/HT Program Director, Lab Education, Marshfield Clinic, mentioned she thinks it is a great idea to reach out to these students early and agreed that she believes they can also hire prior to 18. Rebecca said she would need to confer with leaders at Marshfield Clinic before saying if they could commit to taking on these students.
    - *Cory Sullivan*, NTC MLT/Phleb Program Director, stated this will be added to Spring '24 agenda to continue this discussion.
  - Pathway to MLT and MLS
  - As of now, cannot become ASCP certified without high school diploma
- Support for hosting clinicals for high school students was positive.

### Microbiology Clinicals

- New Clinical Structure
- Previously Known as "Micro-Sim"
- There is a need for clinical/industry partners to save Gram Stained Slides for us. Cory will be reaching out to you!

<https://www.medialab.com/case-simulator-bacteriology>

### Equipment Updates

- Looking at options for I-stat
  - Blood Gas, Chemistry, and Coagulation
- Looking at options for new spectrophotometers-they are quite pricey so this may wait until next fiscal year.
- Donation of extra phlebotomy chair from Marshfield Clinic Merrill. **THANK YOU!**
- All sites donating expired product. **THANK YOU** for supporting us!



### **Other Items**

No other items were brought forth in the meeting.

### **Next Meeting Schedule & Agenda Items Discussion**

Next meeting will be in the Spring. Minutes and PPT from this meeting will be forthcoming as well as a specific date for the Spring Advisory Board meeting. Cory asked the group if there are better dates/times for these meetings. Do these after-hours meetings work or does the group prefer meetings mid-day. There were a few comments that mid-day meetings sound like they would work better. Cory mentioned that we will try for a noon lunch meeting in the Spring to see if this prompts a boost in attendance.

## Foundation of Teacher Education Advisory Committee Meeting Minutes

**Date:** Wednesday, October 11, 2023

**Time:** 4:00 p.m. – 5:00 p.m.

**Location:** Zoom

### Attendees

#### Industry Members:

- Breanna Cychosz – Academic Advisor, UW Stevens Point
- Daniel Halvorsen – Principal, Mosinee High School
- Maggie Beeber – Undergraduate Advising Coordinator & Teacher Certification Officer, UW Stevens Point
- Patrick Galligan – Superintendent, Colby School District
- Tammy Bents – Employer Relations Manager, Wausau School District

#### NTC Team:

- Hannah Lee – Administrative Assistant
- Pa Houa Lee – Faculty, Foundation of Teacher Education
- Sara Bartelt – Associate Dean, School of Liberal Arts Transfer, Education, and General Studies
- Tricia Smith – Faculty, Communication

### Welcome & Introductions

The Foundation of Teacher Education Advisory Committee was welcomed and members introduced themselves.

### Update and highlights from last meeting, April 19, 2023

The members review the previous meeting minutes from April 19, 2023.

### NTC College Updates

Sara reviews the following from the NTC Fall 2023 PowerPoint presentation.

- Wisconsin Technical College System (WTCS) - NTC is one of the 16 public, two-year technical colleges in WTCS.
- NTC District - NTC has six campus locations located in Antigo, Medford, Phillips, Spencer, Wausau, and Wittenberg. Along with three centers for excellence in agriculture, public safety, and wood technology.
- New programs at NTC in Fall 2023:
  - Hospitality Management
  - Smart Manufacturing Technology
  - QuickBooks Specialist
  - Therapeutic Massage
  - Nail Technology
  - Pasture to Plate Butchery
- NTC Accreditation – NTC is undergoing a 10-year reaffirmation of accreditation process in November 2023.
- Workforce Training and Professional Development - WTPD team offers professional development and community education classes including:
  - CDL Hazardous Materials
  - AI and Automation
  - SHRM Certification Prep

- Putting the Engage back in Engagement for Community organizations
- Ballroom and Social Dance
- Cooking Classes
- Student Support - NTC continues to provide the following Student Support services for their students: The Virtual Care Group, NTC Advisors, Timberwolf Table, Timberwolf Learning Commons, and Student Life.

[Advisory Committee PowerPoint Fall 2023 FINAL 2.pdf](#)

## Instructional Area/Program

### A. Program Information

#### 1. Program Overview

The Foundation of Teacher Education (FOTE) program is 62 credits, associate degree that prepares students to become paraprofessionals or instructional assistants in a K-12 setting. The program has agreements with several 4-year colleges that accept their credits and transfers students at a junior status to their teaching programs.

Sara shares the FOTE program on NTC [website](#) and Pa Houa provides a brief overview on the following program courses:

- |                                       |  |
|---------------------------------------|--|
| ○ EDU: Intro to Ed Practices          | ○ EDU: Techniques in Science                 |
| ○ EDU: Technology in Ed               | ○ EDU: Techniques in Math                    |
| ○ EDU: Techniques in Reading          | ○ EDU: Practicum 1                           |
| ○ EDU: Behavior Management            | ○ EDU: Techniques in Language Arts           |
| ○ EDU: Child & Adolescent Development | ○ EDU: Techniques in Soc Studies             |
| ○ EDU: Overview of Special Ed         | ○ EDU: Supporting Students with Disabilities |
| ○ EDU: Equity in Education            | ○ EDU: Practicum 2                           |

#### 2. Curriculum Modifications

Sara reviews the curriculum modifications and notes most changes made were done to course descriptions and there were not any significant competency changes.

[FOTE Course Modifications COMPLETE.pdf](#)

#### 3. Enrollment

Sara provides an update on the enrollment, stating there are currently 77 students accepted in the program and of those students, 30 of them are active this Fall 2023. Among the active students, 19 are new to the program this fall, while 11 are returning students. She mentions there has been an increase in applications compared to the last few years where there was a slight dip due to the impact of Covid-19. She explains the program is transferable to several colleges with 2 plus 2 agreements, allowing students to complete 2 years at their institution and then transfer to other schools with junior status to pursue a teaching degree. There are currently about six such agreements in place. Additionally, she shares on the collaboration with Barbra Bales from the UW System in efforts to create clear course pathways for students to go to multiple UW Colleges. She notes there are many other universities participating in these discussions and the collaboration seems to be progressing well.

**B. Industry Trends**

Patrick Galligan – Colby School District: Pat discusses the ongoing needs for staffing at his school. He shared they recently hired a new choir teacher and there are still special education positions open. He also attended the job fair at UWSP and noted one challenge was demonstrating that Colby is an excellent destination for educators. Due to the need for quality people in this field, he is grateful for NTC's programming by offering courses online to give learners the flexibility to acquire skills and knowledge that is critical to this field. Sara suggests that implementing distance learning courses could attract more students to enroll in NTC courses at their school. She also offered to provide additional information on NTC's distance learning options.

Maggie Beeber – UW Steven Point: Maggie expresses her interest in initiating an articulation agreement with NTC, but shared concerns about the 2+2 agreements, which led to the technical college rejecting UWSP's proposal. They plan to revise and resubmit the agreement, starting with Early Childhood Education (ECE) and later focusing on Foundations of Teacher Education (FOTE). She is hoping the FOTE articulation agreement will go through smoothly since the program courses aligns better with their courses. She also mentions how Transferology has been helpful in identifying courses that transfer across different colleges, highlighting their collaboration with Mid-State to align their courses. Sara offered to investigate further and gather more information on transfer agreements. Additionally, Maggie suggests reaching out Kelly Seefeldt ([kelly.seedfeldt@uwsp.edu](mailto:kelly.seedfeldt@uwsp.edu)) with job postings, details about the desired qualifications, application instructions, and contact information for inquiries. She will work with them to share this information with their new graduates.

Daniel Halvorsen – Mosinee High School: Dan mentions that they are facing a similar situation as Pat's, with a few potential candidates for Tech Ed and Math positions in the second semester, and they have other staffing challenges. He mentions that their school currently offers dual credit courses but has not yet introduced distance learning courses. Sara explains that NTC expanded their distance learning course offerings in response to teacher shortages in various school districts and suggests that this could be a valuable opportunity for their school as well.

Tammy Bents – Wausau School District: Tammy expresses interest in learning more about the practicum courses. She believes there may be opportunities for practicum students or student interns at their schools and plans to connect with Pa Houa and Maggie to explore these possibilities.

**Next meeting schedule & agenda items discussion**

The committee has agreed to meet next spring on Wednesday, March 6, 2024.

## Leadership Development/Human Resources Advisory Committee Meeting Minutes

Date: 10/11/2023

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
- Lisa Westfall – President and Owner; Westfall Staffing
- Angela Hupf – VP of Human Resources; Apogee Enterprises & Human Resources Adjunct Instructor; NTC
- Kandace Peterson – Manager of Post-Acute & Long-Term Care Services; Marshfield Clinic

#### NTC Team:

- John Burgess – Faculty, Leadership Development
- Erin McNally – Learning Manager, School of Business
- Kurt Swanson – Faculty, Supply Chain Management/Leadership Development
- Cindy Thelen – Human Resources Manager
- James Ortiz – Student Success Advisor
- Valerie Becker – Administrative Assistant, School of Business

### Welcome

- **Erin McNally – Learning Manager, School of Business** - Welcomed everyone to the meeting and thanked them for attending.

### Update and highlights from last Meeting (3.1.23)

Minutes from the previous meeting and opportunity for edits were made available.

### College-Wide Initiatives

- **PowerPoint Presentation - Erin McNally** – Reviewed the following College-Wide Initiative PowerPoint presentation with the committee:



Advisory%20Committee%20PowerPoint'

- **CIP & SOC Codes - Erin McNally** – Erin explains the significance of SIP and SAC codes in the context of programs at technical colleges. CIP stands for "classification of instructional programs" and describes a program of study. The CIP code for each program is determined by the Wisconsin Technical College System (WTCS) office. Additionally, there are associated SOC codes, which stand for "standard occupational classification," providing occupational information sponsored by the US Department of Labor, Employment, and Training Administration. You can find further information at the [O\\*Net Online Website](#).
  - At the initiation of a program, the college submits documentation to the WTCS for approval, which includes determining both SIP and SOC codes. After approval, these codes are not typically discussed again; however, they become relevant when surveying graduates six months and five years after graduation, particularly for gathering salary information. However, there has been a decrease in the completion of graduate follow-up surveys, which

impacts the availability of accurate salary data. This data is used for various purposes, such as posting the salary information on the NTC website and reporting back to the WTCS office. To address this, we will be using SOC codes to retrieve salary information from the O\*Net website.

- Erin then provides a detailed explanation of how to interpret and use CIP and SOC codes for the **Human Resources** program at the college. The CIP code for Human Resources is 52.1001 that is established by the Wisconsin Technical College System. There are then a number of SOC codes associated with this CIP code including the following:
  - 11-3111 Compensation and Benefits Manager
  - 11-3121 Human Resources Manager
  - 11-3131 Training and Development Managers
  - 13-1041 Compliance Officers, Equal Opportunity Representatives and Officers
  - 13-1071 Human Resources Specialists
  - 13-1075 Labor Relations Specialists
  - 13-1141 Compensation, Benefits, and Job Analysis Specialist
  - 43-4161 Human Resources Assistants, Except Payroll and Timekeeping
- Erin then asked the committee to review these codes and complete a short survey (link provided in chat feature) indicating whether they feel that these codes accurately reflect the positions graduates from the Human Resources Associate Degree Program could obtain upon graduation. The information received from this survey will be provided to NTC's institutional research team. They will then review the SOC codes, identify the SOC code with the highest earning potential, and display that SOC code's 25<sup>th</sup>-50<sup>th</sup> percentile salary range on the NTC website.
- Erin highlights the unique nature of the Leadership Development program. Unlike traditional students who often enroll right after high school, this program mainly attracts working adults. These students are typically already employed in business and industry and are pursuing further education to enhance their career prospects. In the past, when there were more responses to the graduate follow-up survey, there were a wide range of salaries for graduates from this program. This variance was due to the diverse backgrounds and experience levels of the students, ranging from those in new supervisory roles to individuals with extensive work experience and higher earnings. This range in salaries accentuates the diverse professional backgrounds and goals of the program's graduates.
- The CIP code for the **Leadership Development** program is 52.0024 The SOC codes associated with this CIP code including the following:
  - 11-3012 Administrative Services Managers
  - 43-1011 First-Line Supervisors of Office and Administrative Support Workers
  - 47-1011 First-Line Supervisors of Construction Trades and Extraction Workers
  - 49-1011 First-Line Supervisors of Mechanics, Installers, and Repairers
  - 53-1042 First-Line Supervisors of Helpers, Laborers, and Material Movers
  - 51-1011 First-Line Supervisors of Production and Operating Workers
- **John Burgess – NTC Faculty, Leadership Development** - John points out that there's a shortage of information from graduate surveys. To compensate for this, he turned to O\*NET Online, and conducted keyword searches, using terms like "team leader" and "manager." However, he discovered that more advanced positions like CEO or CFO were also included in the results. Given this, John found that the positions aligning best with their program were those of frontline, first-level supervisors. While there are some managers in the mix, the focus is on preparing

students for these frontline supervisory roles. This explains why the identified positions all emphasize being on the frontline. Positions at higher managerial levels were considered beyond the scope of their program's preparation.

- Erin then asked the committee to review these codes and complete a short survey (link provided in chat feature) indicating whether they feel that these codes accurately reflect the positions graduates from the Leadership Development Associate Degree Program could obtain upon graduation.

### Industry Discussion

- **Jennifer Cassell – HR Generalist; People State Bank** - There have been numerous internal moves at People's State Bank, which she views as positive because it creates more positions for individuals within the community. She notes that speed is crucial in the hiring process, as there are many job openings available simultaneously; therefore, promptly offering competitive packages is essential. While most hires have worked out, there have been cases where they haven't. They are currently conducting a review of compensation and job descriptions for 2024. Although, significant changes aren't anticipated, the process is ongoing and expected to conclude soon. They're also introducing new benefits for employees, after evaluating the existing health, dental, and vision plans to ensure they are fair and competitive. This includes the addition of new health insurance options. They recently hired their first HR intern from the NTC Human Resources Program, who has been performing exceptionally well.
  - **Erin McNally** – Erin noted that Jennifer talked about her company doing a compensation survey during our last meeting, as well, and asked Jennifer how frequently they conduct this survey.
  - **Jennifer Cassell** – People's State Bank does this survey every year but ever 2-3 years they have a company come in and do it instead of doing it themselves.
- **Angela Hupf – VP of Human Resources; Apogee Enterprises & Human Resources Adjunct Instructor; NTC** – Angela's role is in the manufacturing and engineering field, particularly in construction, focusing on window and wall systems for commercial applications. She notes a decrease in open positions due to factors like remote work and interest rates. Angela emphasized the importance of internal growth and promotion. Her company has collaborated with NTC to support students in learning design drafting and has established apprentice programs to transition individuals from the production floor to engineering roles. Rather than hire someone from the CDL field, they are also utilizing NTC's CDL program to train people internally instead of recruiting externally for these positions. Angela values the partnership with NTC for skill development, as she prefers internal promotion whenever feasible. She highlights the limited pool of talent in the Wausau area and aims to promote and develop internal employees through various programs and partnerships.
- **Cindy Thelen – NTC; Human Resources Manager** – One of our current challenges at NTC is regarding benefits. There's uncertainty surrounding an agreement between Aspirus and UMR/United Healthcare. We're actively exploring alternative options in case an agreement doesn't materialize. Open enrollments are also not scheduled yet because of this, adding an element of uncertainty for employees. On a positive note, there has been an increase in applications for our positions, however, the competition is still intense with candidates often receiving counter offers from other employers. While it's not at the level seen in the past, there's been an uptick in applications compared to the past two years.
- **Kandace Peterson – Manager of Post-Acute & Long-Term Care Services; Marshfield Clinic** - Kandace is a manager with the Marshfield Clinic Health System, overseeing a service line area that extends beyond Wausau into other markets. The primary challenge in this industry currently is recruitment, particularly for registered nurses (RNs) and medical assistants. They've implemented various strategies like on-site interviews, attending recruitment events, and staying competitive with organizations like Aspirus and Mayo. The organization offers tuition assistance and



reimbursement, particularly beneficial for licensed nurses (LPNs) looking to transition to an RN role; this program has successfully promoted internal candidates. Unfortunately, they're facing difficulty in attracting applications for medical assistants, a shift from five years ago when they received numerous applications. They're collaborating with NTC to explore ways to encourage students, especially in their junior and senior years of high school, to consider healthcare careers, not only for medical assistance but also for radiology technology and other technical roles. These are ongoing struggles in the healthcare industry and a common challenge for many healthcare organizations in the current market.

- **Lisa Westfall – President and Owner; Westfall Staffing** – There is a recruitment challenge being faced in our community and a widespread talent crisis. Westfall Staffing is often in the middle, serving both the client and the candidate, negotiating to meet somewhere in between. In the current job market, candidates often have multiple opportunities and offers, making them less patient during the hiring process. There has to be a compelling reason for candidates to make a job change. She advises her team and her clients to consider what problem a job position is solving or what makes it great or interesting and to communicate these aspects effectively to potential candidates; perhaps that job role involves building a really cool product or they're solving a unique problem. Hiring representatives have to look at job openings very different than in the past.
  - They have started using artificial intelligence (AI) to assist in recruitment. Their AI system sends text messages and emails in the evenings to spread the word about job openings. This approach has been successful in filling some positions. However, she acknowledges the need for a multi-pronged approach, balancing AI with more traditional methods like phone calls and engagement to adapt to the changing preferences of job seekers, who are increasingly drawn to texting and apps.
- **John Burgess** – It seems as though benefits such as a decent retirement system is not important to applicants anymore. Apart from pay, what types of benefits are applicants looking for?
  - **Lisa Westfall** - There has been a shift in priorities, with retiring benefits no longer being a prominent concern. Individuals are not as invested in this aspect likely because people can now establish their own IRAs. Alignment with the company's mission, vision, or a flexible work environment is crucial to many applicants. In cases where a job is fairly standard, salary is still the primary distinguishing factor.
  - **Kandace Peterson** - Kandace agrees with Lisa's sentiments about the significance of flexibility, particularly in terms of accommodating young mothers in healthcare roles, and it is important to provide a clear endpoint in the workday for these individuals to spend time with their children. Remote work options are highly attractive to potential employees, making these positions easier to fill. The expenses associated with traveling nurses are very high and drastically impact their bottom line but there is a high demand for these traveling roles. Young workers value flexibility in their work arrangements and she agrees with the idea that younger employees want to feel they are making an impact at an organization. This can be achieved by effectively communicating the company's values and the potential impact individuals can make.
  - **John Burgess** – Perhaps adding an impact statement to job descriptions will be beneficial in the future.

#### Instruction Area/Program(s)

- **Leadership Development Program Updates – John Burgess** – The Leadership Development program is not going through any curriculum updates at the moment. We have four technical diplomas integrated into the Associate Degree program that students automatically earn upon completion of their program. These technical diplomas are in Leadership Development, Lean Organizations, Human Resource Management, and Supervision. We have a successful partnership with the Workforce Training and Professional Development department at NTC who utilizes this program to support businesses and industries in the community.

- Similar to employment trends, there has been a shift towards remote learning at NTC, with all the classes in this program being conducted only online in Virtual College. There is also the NTC Connect format available at NTC that allows students various options for participation, including zooming into classes, attending physically, or completing courses entirely online. Some students initially prefer in-person interaction but later appreciate the flexibility offered by online options, especially when faced with responsibilities outside of school. The number of students attending these in-person classes generally decreases over time, possibly due to the convenience and flexibility of remote learning. These trends are partly due to the Covid remote work era and improved technology. Tools like Zoom and Teams for communication and interaction are very effective in our classes.
- **Kurt Swanson – NTC Faculty, Supply Chain Management/Leadership Development** – The working adult and non-traditional student definitely leans towards the Virtual College option where those right out of high school prefer the in-person classes to start but once they are comfortable with the materials they often transition to the online format.
- **Human Resources Program Updates – Erin McNally** - The Human Resources program is relatively new, having started in the fall of 2021, and saw its first graduates this past spring. The program combines specialized HR courses with some from the Leadership Development program, along with an accounting class and a few other subjects. This comprehensive curriculum aims to equip students for entry-level roles in HR. The program is progressing well this year, and there are no planned curriculum adjustments for the academic year 2024-2025.
- **Human Resources Enrollment Updates – Jim Ortiz – Student Success Advisor** – There have been some positive trends in this program with an increase in applications rising from 32 applicants last year to 40 applicants this year.
  - 21 new students have enrolled this year.
  - 81 total students are active in the HR program right now.
  - Most of these students are not fresh out of high school, but rather are coming from the workforce and looking to change careers or expand in their current position.
- **Leadership Development Enrollment Updates – Jim Ortiz** – There has been a steady number of applications and matriculated students in this program which is similar to previous years.
  - 7 new students have enrolled this year.
  - 29 students are active in the Leadership Development Associate Degree Program.
  - 32 students are in the technical diplomas and certificates related to this program.
  - Students often start off with a technical diploma that progresses into the associate degree program over time.
  - **Erin McNally** – The unique nature of the Leadership Development program is that it primarily caters to returning adult students. These individuals often take one class at a time and may not have officially applied to the program. The classes comprising the Leadership Development program typically have high enrollment rates because these classes are not exclusive to the Leadership Development program; they are also a part of other programs like Human Resources, Business Management, Supply Chain Management and Small Business Entrepreneurship. While the overall student count in the program may not appear exceptionally high, the individual class enrollments are strong.

#### **Next meeting schedule & agenda items discussion**

The next meeting will be held on Wednesday, March 6, 2024 at 11:30AM-1:00PM via Zoom.



## Diesel & CDL Advisory Meeting

**Date:** October 17<sup>th</sup>, 2023

**Time:** 12:00-1:30 PM

**Location:** Zoom & Diesel Building

### Meeting Attendees

Adam DePeau, Roland Machinery

Garret Eggebrecht, Roland Machinery

Jon Shimel, JX Truck Center

Cory Heckendorf, Swiderski

Marty Draxler, Draxler Transport

Amy Yessa, WATEA

Marty Robbins, Marathon Cheese

Mason Knab, NTC Student and Industry Technician

Jason Krause, WI Kenworth

Eric Antonson, WI Kenworth

Justin Sheley, Penske

Chris Raemisch, Medford Co-op

Scott Hoffman, Mid-State Truck Service

Derrick Anderson, Truck Country

Evan Lang, E.L.M Repair and Refrigeration

### NTC Team

Greg Cisewski, Dean, School

Bobbi Lee, Learning Coordinator

Jenna Breitenfeldt, Ag Outreach & Asst Farm Manager

McKenna Dassow, Student Success Assistant & CSR

James Eckardt, Faculty

Andrew Borski, Faculty

Frank Fernandes, Faculty

Billy Leggett, Faculty

**Date:** October 17<sup>th</sup>, 2023

**Time:** 12:00-1:30 PM

**Location:** Zoom & Diesel Building

Katie Koleske, Apprenticeship Manager

Mary Lou Zettler, Simulation and Equipment Technician

Mike Sewell, Faculty

Paul Strehlow, Associate Dean

Asia Bay, Learning Coordinator

Brad Gast, Dean

### Welcome & Introductions

Marty Robbins welcomed everyone and led introductions.

### College-Wide Initiatives & Events

There were no questions regarding the College-Wide Initiatives.

### Industry Trends

Members noticed inflation has gone up a large amount, some noticed an increase of 40%. There has been a struggle for some companies to find shipping loads. Labor rates have stayed the same within companies to remain competitive within the industry. Parts and tools are harder to find.

Companies are using more technology regarding diagnostics such as a voice PM for hands-free diagnostics while going through the vehicle.

### Standard Occupational Classification

The Standard Occupational Classification code allows the school to advertise the correct salaries for the programs. **Greg will send out more information via email.**

### Instructional/ Program Discussion

The current enrollment for Diesel is 18 students in the first-year and 5 students in the second-year.

The enrollment for CDL is as follows: Spring 2023 there were 9 class A sections totaling 24 students and 2 students for class B sections. In Summer 2023 there were 2 class A sections with 11 students completing. In Fall, there were 18 students who completed Class A with the possibility of 12 more completing the class. 3 students have completed the Class B course with the possibility of 6 more in the future.



## **Diesel & CDL Advisory Meeting**

**Date: October 17<sup>th</sup>, 2023**

**Time: 12:00-1:30 PM**

**Location: Zoom & Diesel Building**

The enrollment process has changed regarding CDL courses. Participants now must have paperwork completed prior to enrollment to ensure classes remain fuller.

Spring 2024 CDL will be running from Class A courses from January 22-March 5, March 18<sup>th</sup>-May 15<sup>th</sup>, and April 8<sup>th</sup>- May 30<sup>th</sup>. There will be one Class B course running from February 26<sup>th</sup>-March 20<sup>th</sup>.

### **Transportation 4.0**

Greg went through the requests for Transportation 4.0. Many of the items can be used for both the diesel program as well as the CDL Program. Items such as electric semis and facility updates were included. Committee members approved the requests.

### **Donations**

Diesel received donations from Truck Country, JX, and Baumann Farms. Thank you for your donations.

### **Recruitment**

Katie discussed the apprenticeship opportunities that are currently available. The certified Diesel pre-apprenticeship contains 5 dual-credit courses. The pre-apprenticeship allows high schools to become eligible for state grants. We currently have 3 registered apprenticeships. For more information please reach out to Katie Koleske at [koleske@ntc.edu](mailto:koleske@ntc.edu).

### **Continuing Education/ Workforce Training and Professional Development**

Greg and Asia discussed the current trainings that are being offered.

### **Other Topics**

WATEA Meeting- October 25<sup>th</sup>

### **Future Meeting Date & Time**

McKenna to send out a Doodle poll for the next meeting, which will take place at Merrill's Public Safety campus.

## Small Business Entrepreneurship Advisory Committee Meeting Minutes

Date: 10/18/2023

Time: 12:00 p.m. – 1:30 p.m.

Location: Zoom

### Attendees

#### Industry Members:

- Paul Dau – Financial Advisor, Edward Jones
- Chad Lemmens – Owner/Founder, Lemmens Creative Designs
- Tim McKeough – Owner/Founders, Q Up Success & Mentor, MCDEVCO

#### NTC Team:

- Jim Ortiz – Student Success Advisor
- Kelly Poppe-Gale – Faculty, Small Business Entrepreneurship/Business Management
- Valerie Becker – Administrative Assistant-School of Business

### Welcome

- **Paul Dau – Financial Advisor, Edward Jones & committee Chairperson** - Introduced himself as the committee chairperson welcomed everyone to the meeting.

### Update and highlights from last Meeting (10.19.22)

Minutes from the previous meeting and opportunity for edits were made available.

### Industry Discussion

- **Chad Lemmens – Owner/Founder, Lemmens Creative Designs** – Chad works at a fairly large company overseeing the data flow and considers AI to be a hot topic. He emphasizes the importance of teaching students the appropriate and effective ways to utilize this technology, rather than simply shunning it due to fears of job displacement. He believes AI is a tool that can be leveraged and compares it to tools like Google.
  - **Tim McKeough - Owner/Founders, Q Up Success & Mentor, MCDEVCO** – AI should be integrated into business practices, particularly in sales, as it's becoming increasingly prevalent and beneficial. There are parallels to AI and the adoption of electronic medical records in the healthcare industry; technological advancements are here to stay and will continue evolving. Academia needs to prepare individuals for this reality and needs to stay current with rapidly changing AI applications. Tim advocates for experiential learning and suggests bringing in industry professionals to share their expertise. He shared an experience from his sales course at UWSP, where he invited an expert from Skyward who employs AI for sales coaching. He then asked his students to analyze how Skyward utilizes AI for sales forecasting. This hands-on approach is more effective than relying solely on textbooks, especially in dynamic fields like sales.
- **Chad Lemmens** – Chad also discusses the importance of regulations in various industries, particularly financial markets and social media sentiments. Understanding regulatory mandates and state laws can enrich the learning experience and make students more well-rounded. There is a complexity of navigating regulations and challenges in obtaining a definitive answer due to the abundance of interpretations available online. Relevant content, such as business ethics or business law, should be included in the curriculum to equip students with practical skills like effectively using digital libraries and discerning credible sources.
  - Chad stresses the importance of knowing *how* to find reliable information, because a simple Google search can provide countless varying results. Regulations will continue to evolve, especially in expanding markets. Different regions like Connecticut and Wisconsin may have varying levels of regulation, influenced by political perspectives.

Many students may not be adequately prepared for the depth and breadth of regulatory understanding needed in today's environment.

- **Paul Dau** – In both professional work and in nonprofits, it's not just about memorizing specific regulations and their applications. Instead, it's about adopting a mindset that considers potential legal constraints and regulations that may apply. He emphasizes the importance of knowing how to seek out these answers and when to exercise caution and ensure compliance. This proactive approach to considering legal implications is crucial in decision-making processes. Paul also keeps a Business Law book on his desk and references it a few times a year.
- **Tim McKeough** – Tim emphasizes the importance of connecting with professional organizations, especially when running small businesses, and he advises clients to do the same, particularly with reputable national organizations that have state chapters. There is value in attending their events, even if they involve lengthy presentations, due to the insights on legal and tax changes. He recently learned about upcoming I-9 changes through his association with SHRM. There are often challenges navigating through state resources so there is value in the convenience of receiving updates from associations like SHRM.
  - There has been a shift with small businesses towards emphasizing human skills and empathy, which is a contrast from the previous focus on metrics from a decade ago. This shift is partially due to the impact of Covid, which highlighted the importance of mental health. There is now a need to integrate both aspects, balancing empathy with measurable outcomes.
  - Despite many middle managers holding MBAs, they still struggle with effective leadership. There is still a significant demand for teaching these skills, and accreditation programs should be addressing this. Overall, people continue to face difficulties in influencing and motivating others towards a common vision and goal.
  - There is also a need for better education on selling products, particularly for small businesses and entrepreneurs. We (those in academia) generally do a good job teaching marketing but we do not do a great job teaching small businesses or entrepreneurs the art of selling their product. Topics such as strategic focus, value proposition, creating relationships, understanding buyer cycles, and forecasting for funding purposes are important areas to teach.
  - **Chad Lemmens** – Hands-on experience in areas like sales, program management, and client relations is very significant; however, teaching these skills without practical experience is challenging. Marketing has evolved and needs to be redefined as traditional methods like direct mail have become less effective. Businesses need to establish a solid customer base before heavily investing in marketing and also understand the business's potential for growth before implementing marketing strategies. It is important to find a balance between managing the business, crafting a value proposition, and effectively selling it. He suggests that these elements need to be harmonized to achieve success in a business endeavor.
    - Business success extends beyond sales and is more about effective communication and understanding customers' needs and desires. He emphasizes the importance of building relationships and getting people out of their comfort zones. Taking a sales or public speaking class can be beneficial in gaining the knowledge and confidence needed to effectively communicate and sell a product or service. This underscores the importance of practical skills and confidence in addition to formal education.
- **Chad Lemmens** – It is important to adapt to the changing needs of any industry. Businesses need to consistently evolve and not rely on a static approach. Chad advocates for diversification and flexibility in strategies, emphasizing that a rigid approach is not sustainable in the long run.
  - Success often boils down to individuals' willingness to challenge themselves, diversify their experiences, and make choices, whether right or not, at the opportune moments. It's crucial to embrace mistakes and failures as part of



the learning process. Many people who fail tend to give up, reverting to what they know, even if it does not align with their long-term goals. His team is encouraged to understand that it's okay to fail because that's where valuable lessons are learned. Without the acceptance of failure, individuals may remain within their comfort zones and miss out on opportunities for growth and development. He aligns with the idea of continuous personal growth and improvement, recognizing that it's a highly individualized and personally defined journey. The process of making mistakes and learning from them are essential for personal and professional advancement.

- **Tim McKeough** - Lifelong learning, self-assessment, and continuous self-improvement are all very important for entrepreneurs. Young individuals often seek advice from him, and during these conversations, he shares his own journey as an example. Tim obtained his MBA at the age of 30, but he didn't stop there and continued to expand his knowledge and skills. He ran different businesses and changed his approach based on the knowledge he gained. He then went back to college to take specific classes, not for the degree but to enhance his understanding in areas he felt were important. Tim encourages the idea of ongoing education and self-improvement beyond traditional certifications and diplomas.
  - It is also important to receive feedback in both personal and professional development. He uses the analogy of being on course or off course, highlighting that feedback helps to identify if one is heading in the right direction or needs to make adjustments. Tim stresses the value of listening to input from various sources, including one's network, colleagues, and employees, to gauge whether they are on the right track.
  - Looking at specific courses rather than committing to a full program allows someone to tailor their education to the immediate needs of their business. There are benefits of having a degree or certifications but also having the speed, willingness, and momentum in entrepreneurial endeavors are also important. Having an MBA after his name has definitely opened doors and is a relevant credential in today's job market, however, if someone needs help in a specific area like finance, they should take relevant courses. Tim encourages taking action now and reassessing the need for further education in the future. Sometimes it's beneficial to get your business started first, find out what you need to learn more about, and then take classes in those areas. Overall, your mission in life should be to be happy, not to make money.
  - **Kelly Poppe-Gale – NTC Faculty, Small Business Entrepreneurship/Business Management** – Education is something that nobody can take away from you once you have it. Once you've started taking some credits you can build on them. If someone wants to learn a specific skill, they can also take a LinkedIn Learning course.
  - **Chad Lemmens** – Chad shared his own experience of obtaining a master's degree, acknowledging that while it holds value, his professional experience often carries more weight in job applications. For those aspiring to start a business, diving into practical experience might be more beneficial initially. There are various valid paths to success, and the decision to pursue education or experience should be considered within an individual's own context. It is also important to take ownership of one's choices and to not complain about the outcomes of those choices.
    - Happiness is a personal journey; individuals can redefine their happiness by continuously improving their skills and earning potential, which is part of personal growth. True happiness comes from pursuing one's own aspirations, rather than following external expectations. Colleges have adopted a more flexible approach which has allowed individuals to learn at their own pace, aligning with the idea that personal growth and development should be driven by individual passion and purpose.
  - **Paul Dau** – At times, people seek various certifications and education with the belief that it will guarantee success in their business ventures; however, obtaining multiple certifications or degrees doesn't always lead to success. The key lies in the motivation behind pursuing these credentials. The core skill needed for business



success is the ability to sell. While education can be beneficial, it should not become a never-ending cycle of seeking more certifications or degrees in hopes of improvement. Paul advocates for a balanced approach, ensuring that education is pursued for the right reasons and complemented by a strong focus on sales and marketing skills, which are crucial in any business endeavor.

- **Paul Dau** – There has been a significant shift in the business landscape recently due to changes in interest rates; this shift in interest rates is a major industry trend and it's influencing business decisions and strategies. He works with individuals considering buying or expanding businesses, and the current interest rate environment has a substantial impact on the financial aspects of these endeavors. Interest rates have risen considerably compared to a year ago, which affects the feasibility and costs associated with taking out loans. He emphasizes the importance of understanding the financial implications of loans, especially with the current higher interest rates.
- **Tim McKeough** – There's been a shift in the business mindset from the survival mode they had during Covid to now more of a growth mode. He contrasts this with a year ago when there was a sense of caution due to uncertainties surrounding factors like staffing, regulations, and the impact of Covid-19. Corporate strategy discussions are now centered around moving forward, expanding, and additional strategies like acquisitions, mergers, and other means to advance business interests.
  - **Chad Lemmens** - Diversification may be a key consideration in response to the challenges posed by Covid-19 pandemic. The pandemic highlighted the necessity for businesses to have multiple avenues of operation rather than relying solely on one. Chad predicts that mergers and acquisitions will become increasingly relevant for both large corporations and small businesses, as they navigate future uncertainties. Small business students could benefit from visualizing business timelines that may help them understand the various stages and decisions involved in starting and growing a business. This could include considerations like when to focus on sales over marketing and when to buy versus invest.
- **Tim McKeough** - Introspection is necessary before launching a new business. Tim suggests taking a silent retreat to clarify the purpose behind starting the business. He shares his personal experience of wanting to break free from corporate America and the demands of running large companies. Despite suggestions to expand and add consultants, he realizes he values a more balanced workload and his business plan centers around keeping himself appropriately occupied without working 90-hour weeks. One should understand their own desires and aligning them with the business venture, regardless of the potential for vast financial success.
  - **Chad Lemmens** - Achieving multi-millionaire status involves significant effort and dedication. Many successful individuals didn't simply wake up wealthy; they worked tirelessly for it. He echoes Tim's sentiment about balancing work hours and highlights the significance of life balance across self, family, community, and career. These factors need to be considered when embarking on an entrepreneurial journey. One must not only have a clear vision for their business but also for their personal life, considering the responsibilities that come with success.

#### Instruction Area/Program

- **Program Updates – Kelly Poppe-Gale** – The newly revised Small Business Entrepreneurship program that launched this fall, now includes entrepreneurship courses right from the first semester.
  - In the first semester, students take Entrepreneurial Innovation and Opportunity Recognition and are introduced to concepts like entrepreneurial mindset, growth mindset, and the entrepreneur journey. AI has been incorporated into the curriculum and is a valuable tool for self-directed learning. The use of tools like Trello and Canva help students organize their thoughts and learn marketing and graphics skills. She is also learning a lot by giving students self-directed opportunities to use AI as she can see the questions that they are asking ChatGPT. This allows her to see what her students want to know.

- Kelly is also in the process of developing courses for semesters 2, 3, and 4. These include building blocks like defining target markets and creating customer personas. She is also incorporating a professional sales course into the program.
- In the third semester, students create a formal business plan, which helps them think through various aspects, including the legal and regulatory environment for their industry. Students also go through Myers-Briggs testing to identify their strengths and weaknesses and work on critical thinking and problem-solving skills. The program is structured to guide students from identifying opportunities to launching a business and exploring growth opportunities.
- Kelly describes the program's progression, starting with recognizing opportunities and quantifying them, then conducting feasibility studies, creating business plans, and finally launching a business in the fourth semester. She also discusses different business models with students, such as buying a business, starting one from scratch, or investing in a franchise. The program is currently entirely virtual and asynchronous, but Kelly hopes to offer face-to-face classes in the future to reach a broader audience.
- **Chad Lemmens** – What are the requirements of their formal business plan? Do students have to pay for the different AI applications they are using in this program? Do you discuss how students will eventually finance their new business?
- **Kelly Poppe-Gale** – The requirement for the business plan is that students have enough detail to show that they have an understanding of what it's going to take. They are provided with a comprehensive outline and a clear rubric for understanding what's required and she also offers extensive feedback and one-on-one consultations to support this process. The business plan should not become an overwhelming endeavor or turn into a lifelong project. Kelly advises her students to strike a balance, ensuring their plan contains sufficient detail and information for a successful business launch but cautions that a plan lacking in depth may not be adequate for starting a business.
  - The applications used in this program, Trello, Canva and ChatGPT, are free to students which is why we are using them.
  - Students delve into finance in their first entrepreneur class. They go through a module on finance and accounting, exploring topics like debt versus equity. Additionally, in Introduction to Businesses they touch on the context of funding, understanding that startup funding from banks can be challenging. Students learn the importance of identifying alternative funding sources and are encouraged to connect with commercial lenders. It becomes evident that most banks are hesitant to lend to startups, prompting the realization that saving money is crucial for their entrepreneurial journey.
  - Kelly added that she is still developing the curriculum for classes in the next three semesters so she is open to any feedback or ideas that the committee feels important to include.
- **Paul Rau** – The financing is very important piece of a start-up. Clients show up to Paul's office wanting to liquidate their entire IRA to start a business, which is fine, but Paul then discusses how they are ensuring their business will be profitable so his clients are not risking their investment on this new endeavor.
- **Tim McKeough** – Entrepreneurs need to understand the reason *why* they want to start a new business, what they want it to look like long-term, and they need to have a strategy on how they plan to run their business. Those interested in funding a new business will need to understand the owner's strategy before investing.
  - **Kelly Poppe-Gale** – New entrepreneurs also need to grasp the concept of starting small, especially when resources are limited. They need to understand the initial costs associated with entrepreneurship, as many struggle to itemize them. Kelly has students identify their "why" and encourages them to reflect on their goals

and motivations for becoming an entrepreneur. Students maintain a notebook to document their thoughts, fostering an entrepreneurial mindset. Not everyone is cut out for entrepreneurship, and students are urged to contemplate whether they possess the necessary qualities to succeed in this path.

- **Paul Dau** – Do you talk through exit strategy with students? Some business owners may not have a tangible business to sell or transition out of. In contrast, if someone is aiming to expand and bring in a team, this creates a valuable asset that contributes to a well-planned exit strategy, necessitating careful planning.
  - **Kelly Poppe-Gale** – Students are asked to consider an exit strategy as part of the initial entrepreneurial journey they work through. Specific exit strategy will vary depending on the nature of the business idea. While many students mention selling the business as an option, they need to understand that the company needs to be structured in a way that makes it saleable. If the entrepreneur is the sole employee, there may be limited value in the business as it doesn't come with the owner. Ethics and legal aspects are also addressed in the Business Law course covering the legal and the regulatory environment.
- **Chad Lemmens** - The principles being taught in this program not only equip individuals to start their own businesses but also foster innovation, enabling them to contribute positively to the workforce. This education provides valuable tools and encourages a forward-thinking approach to potentially make a meaningful impact.
  - **Tim McKeough** - Students can also take the skills they are learning from this program to an established organization and practice the skills they are learning before taking the plunge into starting their own business.
  - **Kelly Poppe-Gale** – Yes, we are trying to develop the entrepreneurial mindset of seeing problems as opportunities which can be used anywhere.
- **Enrollment Update – Jim Ortiz – NTC Student Success Advisor**
  - 33 new students to this program this fall.
  - 72 total students in this program this fall, which is up from 56 students last year.
  - Enrollment for Spring 2024 opens on October 30, 2023.
  - Most students are part-time as they are working adults.
  - The Virtual College aspect of this programs allows student to be enrolled from all over the country.
  - **Kelly Poppe-Gale** – Keep in mind that this is the first semester using the new curriculum that has entrepreneurship classes in the first semester. Previously, students would finish the Business Operations technical diploma and then take two entrepreneurship classes in their final two semesters. We have 40 students in the new first semester entrepreneurship class so we will have more insight in the spring on the completion rate of this class. Each new class also will have a survey for students to provide feedback about the pros and cons of the class they just took.

#### College-Wide Initiatives

- Due to time constraints, the following College-Wide Initiative presentation was not addressed but was emailed to all committee members to review.



Advisory%20Committee%20PowerPoint

#### Next meeting schedule & agenda items discussion

- The next meeting will be held Tuesday, April 10, 2024 from 12:00pm-1:30pm via zoom
- Topics for next meeting:
  - Completion rate, survey results, and geographic location of students from the new first semester Entrepreneurial Innovation and Opportunity Recognition class.

## Sign Language Interpreting in Education Advisory Committee Meeting Minutes

Date: 10/25/2023

Time: 5:00 p.m. – 6:30 p.m.

Location: Zoom

### Attendees

#### Industry Members:

- Kathleen Bauer – School District of Niagara
- Jennifer Gleason – CESA 8
- Amy Miller – Two Rivers School District
- Jennifer Sartori – CESA 6 and SLIE Advisory Committee Chairperson

#### NTC Team:

- Erin McNally – Learning Manager, School of Business
- Vicki Shapiro – Sign Language Interpreting in Education Faculty
- Chanel Volpel – Sign Language Interpreting in Education Instructional Assistant
- Valerie Becker – Administrative Assistant, School of Business

#### Interpreter:

- Dawn Koplitz – Interpreter

### Update and highlights from last Meeting (04.5.2023)

- The meeting minutes were reviewed and approved as submitted.

### College Initiatives

- **Erin McNally – NTC; School of Business Learning Manager** – Erin reviewed the following College-Wide Initiatives Presentation with the committee:



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### Industry Discussion

- **Jennifer Gleason – CESA 8** - Jennifer currently works with two interpreters, one of who is a veteran and one who is new. Jennifer feels a sense of responsibility despite not being their supervisor as she wants to ensure tasks are completed efficiently. There have been changes in schedules this year, resulting in more downtime where the student is without the interpreter; this is labeled as prep time for the interpreters, but this is not effectively utilized. Both interpreters have joined the new piloted mentor program, SWIE, which could be a valuable resource; however, she observes limited effort from the interpreters, especially in terms of continuing education, particularly for the new one. The veteran interpreter's exemplary performance and extensive experience provides a potential mentoring opportunity that is not being fully utilized. Teachers receive observations from their principals and administrators, but there's no one in the district qualified to observe interpreters. She has encouraged both interpreters to attend classes and switch roles to provide feedback, but this has only happened a few times. She's considering involving the director because there are specific responsibilities for interpreters when they're not actively interpreting and she feels frustrated by what she perceives as a lack of effort, especially when the students require substantial support. Jennifer is open to any suggestions on how to address this situation and advice on how to best to support the new interpreter without overstepping boundaries. Jennifer's intention is not to dictate how others do their jobs but to work towards necessary improvements.
  - **Jennifer Sartori – CESA 6 and SLIE Advisory Committee Chairperson** – This is something that has historically been the norm and it's time to do something to tackle this because it does fall on DHH teacher's shoulders even though they are not the administrators. Jennifer asked Vicki if it would be beneficial for DHH teachers or stakeholders in DHH programs did a presentation for her students about expectations of their future role in this field.

- **Vicki Shapiro – Sign Language Interpreting in Education Faculty** – We have not done anything like that but she is willing to try it and the fourth semester would be a great time for someone to come in.
- **Amy Miller – Two Rivers School District** – Asked Jennifer Gleason if the new interpreter is intimidated by the veteran's experience.
- **Jennifer Gleason** – The position was originally designed to be shared, with the intention of creating an opportunity for both interpreters to collaborate and grow together, so this arrangement was established from the start. Fridays are a day when there are three DHH staff members present, which could be a designated time for interpreters to work together, discuss, and align their approaches. Both interpreters were open to this idea, displaying flexibility in switching classes to gain diverse experiences and initially, there was positive feedback regarding this approach.
- **Amy Miller** – Agrees that there definitely has to be more push considering both interpreters knew of this approach upon hire. The question is who should be responsible to have this conversation.
- **Jennifer Sartori** – DHH teachers and case managers have the responsibility in ensuring that Individualized Education Plans are followed as intended. There is a delicate balance between maintaining good relationships with colleagues and enforcing the necessary standards. We have previously raised this particular issue with Keith Burisek and she suggested putting it on the agenda for the next meeting.
- **Chanel Volpel – NTC; Sign Language Interpreting in Education Instructional Assistant** - Chanel suggested discussing with the interpreters the importance of making good use of paid work hours, as not doing so could be considered inappropriate and a misuse of work time. You could approach this is a technical matter unrelated to interpreting or specific preparation, but it is crucial for employees to understand that they are expected to be actively working when on the clock.
- There is also a document related to the role of an interpreter in the classroom that has a detailed list of the interpreter's role called the Interpreting Voice Town that Chanel is willing to share with Jennifer.
- **Amy Miller** – Offered her assistance to Jennifer's current concern with her interpreters as she is always passionate about helping any interpreter with their role, but new ones in particular.
- **Jennifer Sartori** – Jennifer asked the group about potentially meeting with SLIE students to discuss their role's expectations from interpreters currently working in real-life situations. Forming a small committee to refine these expectations, especially considering the open-ended job descriptions for interpreters. The committee could work together to develop a structured framework to guide new interpreters, allowing them to align with the district's needs while accounting for individual differences. This document could be used as a tool that serves as a bridge connecting the workplace, workforce, and training program. She believes that personally, she could contribute more to the SLIE program by providing a realistic perspective of what the professional landscape is truly like. Jennifer expressed a willingness to collaborate with others in brainstorming and developing this tool and she encouraged anyone interested in this initiative to let her know.
- **Jennifer Gleason** – Jennifer expressed support for this idea. She advocates for hiring someone brand new who is moldable and able to start with a fresh perspective. Having clear written guidelines can be beneficial, as it provides a concrete reference point. It would be helpful to elaborate on the guidelines and to provide examples to ensure a comprehensive understanding. Simply stating "support for a student as a tutor" may not be sufficient, especially for interpreters who may not have experience in facilitating activities like tutoring outside of the classroom. It is important for interpreters to understand what their new role entails. With the diversity in positions on this committee, we may be able to come up with something that provides prospective from multiple viewpoints as we all share the same language and expectations.
- **Erin McNally** – How would this document differ from the actual job description? What exactly is missing from the job description that would be included in this document?
- **Jennifer Sartori** – Job descriptions are typically straightforward and very black and white. The reality of the job often involves a deeper understanding beyond the technical terms and expectations that are outlined in the description. With the shortage of interpreters, supporting the SLIE program at NTC would be beneficial for everyone involved and we want to ensure interpreters feel supported and confident in their roles.

- **Jennifer Gleason** – Job descriptions tend to be overly vague and generalized, lacking specificity for different grade levels and diverse student needs. We could take the existing job description and provide detailed explanations for terms like “tutoring” and “prep work”, including when and how they should occur. A seasoned interpreter might not require as much prep work, given their extensive background knowledge and vocabulary, but a newer interpreter may benefit from additional preparation. This would make the job description more comprehensive and relevant, going beyond a simple list of responsibilities to offer in-depth explanations for each expectation.
  - Jennifer added that she knows that the program at NTC teaches these expectations to their students; however, some employees need to be reminded.
  - Jennifer also asked the committee what they think “prepping” for an interpreter actually means. Should they should be reviewing materials and researching items that they don’t already know?
  - **Chanel Volpel** – If it is a technical assignment like homework, interpreters should essentially be completing the assignments the same as their student.
  - **Amy Miller** - Amy requests all the textbooks and any reading materials from her student’s teachers. In the case of chapter books, Amy ensures to read them in advance and takes notes on the characters. This level of preparation remains crucial, even with her extensive 24 years of experience, as there are still books that she hasn’t encountered before. There is prep that needs to happen every day.
  - **Kathleen Bauer – School District of Niagara** – Prep work and tutoring is definitely a part of her job that she takes very seriously. Even after multiple years she does prep for every single class, often on her own time.
- **Vicki Shapiro** – The curriculum strongly emphasizes the importance of students preparing and being ready to interpret through thorough preparation and we consistently stress the need for readiness. In the upcoming fourth semester, students will engage in a practice where they provide feedback on each other’s interpreting skills, and they will also evaluate spoken English interpretation and offer feedback. This process will occur on a weekly basis. In another class we teach students how to tutor and then the role-play that skill.
- **Erin McNally** – Erin asked if this documentation would be a tool that could serve as a checklist and/or guide for the job’s expectations. Would this tool be shared with the person in question, offering tips and strategies for better preparation? Would this tool be paired with the job description to provide a comprehensive overview of the role in their specific environment? Is this document meant for a broader audience beyond this immediate context?
- **Jennifer Gleason** – This document could address both her immediate situation and broader solutions. She proposes brainstorming and developing a tool, then seeking feedback from a small group of interpreters or teachers to evaluate its usefulness. There is a challenge with interpreters retaining information previously learned in their training when they were students in the classroom.
  - There is a key difference in the evaluation process between teachers and interpreters. While teachers receive assessments, including rubrics and peer feedback, interpreters don’t have a similar system in place. If teachers are struggling, they can be put on an improvement plan to help them progress; interpreters should also have a supportive framework for improvement and growth, and it shouldn’t be seen as a negative process. Becoming an exceptional interpreter takes time and experience. Jennifer’s perspective is centered around the need for honest conversations and support systems to benefit the children they serve.
- **Amy Miller** – There is a new DHH teacher in her district who doesn’t yet have their license yet and as the only interpreter in the district, Amy feels responsible to guide and support the new teacher. The new teacher is a nice person but seems overwhelmed and lost in terms of what to do. She expressed a willingness to help and support them in any way she can.
- **Jennifer Sartori** – There are definitely changes happening in the field with interpreters becoming DHH teachers. There is a high demand for DHH teachers, which can lead to new interpreters working with teachers who are not yet licensed in this specialization. These teachers are in the process of trying to find a program to obtain their DHH licensure, which can be a challenging endeavor. Students in the SLIE program should be aware of this potential situation.



- **Jennifer Gleason** – A lot of emergency licenses are being issued because of the immediate need for DHH teachers who are then forced to learn as they go due to not having a proper mentorship system in place. There are many time and money limitations and helping a new teacher often means sacrificing personal time, such as offering support after hours via Zoom to assist. Unfortunately, the case load for DHH teachers is not getting any smaller as right now the Audiologist in her area has 17 new referrals. Jennifer shared her willingness to help the new teacher that Amy is referring to in any way she can.
- **Amy Miller** – There has been a recent concern that behaviors in the school systems nation-wide that can be extremely challenging, especially for teachers, DHH teachers, and special education teachers. She questions whether new educational interpreters are adequately prepared for these situations, as they may encounter behaviors that are "above and beyond." Amy references instances like desks and computers being thrown across the room. She suggests that there should be consideration for including training or information to prepare interpreters for such behaviors.
  - **Vicki Shapiro** – We do have a child development psychology class where these behaviors do get discussed in depth.
  - **Kathleen Bauer** – When SLIE students are doing their in-class observations they do get first hand experience to see real life events like desks thrown across the room.
  - **Jennifer Sartori** – Have post-Covid behaviors gotten worse than pre-Covid? If so, what is different?
    - **Kathleen Bauer** – Yes, there has been a major change in behaviors for the worse.
    - **Amy Miller** – Also agrees with this observation and it has been an issue nation-wide and changing these behaviors is going to take time. Her school, however, has been seeing some improvements.
    - **Jennifer Gleason** – Yes, this has been common from school to school. The teachers in one of the schools she currently works at do a great job handling these behaviors. Administrative presence and consistent communication in a school environment is very important. The school she mentioned strongly emphasize expectations and follows a curriculum for fifth and sixth graders called "Leader in Me," which focuses on developing habits like being proactive for your day and having a daily plan. This school reinforces these expectations daily through announcements and discussions and there have been noticeable improvements in the school; there's a unified approach of the principal, dean, and assistant principal in maintaining these expectations. This level of consistency is something she hasn't observed in other schools. The school is heading in the right direction and notes that her experience there has been notably different from others.
    - District employees, such as interpreters, undergoing various trainings, such as ALICE training, nonviolent crisis intervention training, and other online courses. It might be beneficial for SLIE students to be familiarized with these protocols before entering their first job. Exposure to these concepts beforehand could be valuable, potentially even as an interview question to gauge a candidate's awareness and experience in these areas.

#### Instructional Area/Program

- **Enrollment Update - Vicki Shapiro** – 20 students have been accepted for the Fall 2024 program and 12 students are on deck.
  - **Jennifer Gleason** – Asked if we are aware of whether new students have any signing background before they apply.
  - **Vicki Shapiro** – No, we are not aware of any signing background before they apply. However, we do recommend that students take ASL 1 which is now available online and a few of these accepted students are now taking this class. ASL 2 will be offered online in spring 2024. We are trying to offer more flexibility for students.
- **Program Update- Erin McNally** – The online ASL 1 course was introduced this fall semester, which was developed by Vicki over the summer. We also plan to offer ASL 2 online in the spring and Vicki is currently working on developing that course in an online format. The current students in ASL 1 and potential students in ASL 2 are individuals who have not yet started in the SLIE program. The ASL 1 course is open to anyone interested, but we specifically reached out to pre-programmed students about this opportunity. There are currently 4 pre-programmed students enrolled, along with other NTC students from different programs and community members.
  - The purpose of offering the course online serves two main goals. Firstly, it provides an opportunity for interested students to engage with the program while waiting for a spot. Secondly, it allows students to experience and learn

ASL and understand the academic rigor required for the program. Some students may be interested in learning sign language but may not realize the difference between that and interpreting, so they hope this experience will help clarify career decisions for potential students.

- We're very excited about offering these ASL course online, despite initial concerns about the level of interaction between Vicki and the students. We worked with the Academic Excellence Department to develop technology that allows for multiple viewpoints of Vicki demonstrating signs, aiming for an accurate representation of each sign for the students to mimic. We are closely monitoring the course and hope to gather feedback from students by the end of the semester as this feedback will help them make any necessary adjustments or improvements to the online format.
- **Jennifer Gleason** – Is there a limit on how many students can enroll? Considering only two of the eight CESA 8 DHH staff actually sign, can we recommend these classes to them? If so, how much of a time commitment is it?
  - **Vicki Shapiro** – These classes have a current capacity of 15 students. This is the first time offering this online format and we have ideas on how to recruit more people to join the class. Yes, you can recommend these classes to your staff but they do take a lot of time, but since it is all online, they do the coursework on their own time as long as they are turning assignments in by their due dates.
  - **Erin McNally** – Erin took the ASL 1 class in fall of 2020 when it was in person. The class met for class for 3 hours a week and she spent an additional 6-9 hours outside of class each week going over the content and coursework. We plan to survey this year's students on the new online course and we can plan on asking them for information on the amount of time they spent on this class.
  - **Jennifer Gleason** – Her whole school community, including teachers and students, are very eager to learn ASL but a 1-hour training session once a month is not very helpful. DHH licensed teachers and those teachers with emergency license could benefit from this class, as well. Perhaps once the feedback from this semester's online ASL 1 class, such as the amount of time each student spent on course material outside of class, we can share this information with other teachers.
- **Jennifer Sartori** – Congratulated Vicki for making this endeavor happen by bringing these ASL classes online. It was a huge undertaking and we really appreciate you working so diligently to create this opportunity for students and for people in the community. This will have a ripple effect through generations and Vicki's work is greatly appreciated.
  - **Erin McNally** – This was a huge effort and time commitment on Vicki's part to create these online classes. We really appreciate her flexibility and willingness to explore this option. We have a wonderful team here with Vicki and Chanel and appreciate their efforts and their commitment to the students and this program.

#### Other Information

- **Vicki Shapiro** – We have recently been evaluating the starting salary of the graduates from NTC's Associate Degree programs. Looking at the DPI's website, graduates from NTC's SLIE program in May 2022 had a starting salary from \$31,000-\$38,000, which, to Vicki, sounds appropriate.
  - Here is the link where this salary information was collected:  
<https://publicstaffreports.dpi.wi.gov/PubStaffReport/Public/PublicReport/AllStaffReport>
  - **Erin McNally** – Vicki conducted research on the starting salaries because these salaries are noted for each program on the NTC website. This data is usually gathered from follow-up surveys sent to students 6 months and 5 years after graduation. However, some students are not completing the survey, or they omit salary information. NTC's Institutional Research Department has requested confirmation of these starting salaries. Erin asked the group whether this salary range is appropriate for recent graduates of the educational interpreter program.
  - **Amy Miller** - There is a wide range of starting salaries for new graduates in her area. Some districts start as low as \$25,000, while others go above \$38,000. She describes a situation where an interpreter was initially offered a certain amount by one district, but another district learned of it and increased their offer. Districts are now realizing they need more interpreters, leading to negotiations and interpreters seeking higher-paying positions.



Some districts offering even higher salaries, indicating a level of desperation for these positions. However, new interpreters are coming in and making the same pay as an interpreter with 20 years of experience.

- **Valerie Becker** – Since interpreters generally do not work during the summer, a 40 hour per week position working just 40 weeks a year making \$38,000 comes out to \$23.75 per hour.
  - **Jennifer Gleason** – A recent interpreter position in her area was advertised at \$25.00 an hour so she felt that a starting salary of \$38,000 per year for 40 weeks was reasonable. Jennifer noted that she used to work in a district that had a sliding scale where you could earn more by taking more credits. She asked Amy if interpreters see an increase in pay every year or if that contingent on their district.
  - **Amy Miller** – It is up to the district. Some districts have a cap on how much an interpreter can make after a certain amount of time working there.
- **Jennifer Sartori** – Agreed that \$38,000 for a starting salary for a new graduate sounded accurate.
- **Vicki Shapiro** – The Winter Wonder Land Party is on November 30, 2023 and she will email information out to committee members.
- **Jennifer Gleason** – Stated that she just got the approval to bring her students to this event.

#### Next meeting schedule & agenda items discussion

- The date for the next meeting is Wednesday, March 13, 2024 at 5:00 pm via Zoom.
- Topics to discuss next meeting:
  - Who is responsible for evaluating an interpreter's performance?
  - Feedback from fall online ASL 1 class.

## Meeting Attendees

Annie Falkowski, PAW Health Network

Jan Diedrich, Athens Veterinary Service

Renee Schreiner, Athens Veterinary Service

Amy Geramita, Kronenwetter Veterinary Clinic

Patti Bretl, Metro Animal Hospital

Morgan Wardall, PAW Health Network

Heather Schlessner, UW Extension

Rebecca Myszka, Wisconsin Valley Veterinary Service

Dr. Kris Hankison, Oakview Veterinary Medical Center

## NTC Team

Greg Cisewski, Dean

Bobbi Lee, Learning Coordinator

Dr. Elizabeth Hillebrand, Adjunct and College Veterinarian

Bronnyn Bulgrin, Adjunct

Jenna Breitenfeldt, Asst. Farm Manager & Ag Outreach

Sarah Steger, Program Director and Faculty

McKenna Dassow, Student Success Asst. & Customer Service Representative

Nicole Getzloff, Instructional Assistant & Student Club Advisor

## Welcome & Introductions

Greg welcomed everyone and led introductions

## College-Wide Initiatives & Events

There were no questions regarding college-wide initiatives

## Industry Trends

Committee members stated students in the internship have been struggling with restraining some dogs. Students are also struggling with client communication due to both being shy and inadequately prepared. Members are interested in learning more about what's being taught in class. Dr. Hillebrand has requested specific scenarios for role-playing. Dr. Hankison stated in his clinic, they have a technician take all of the notes during the visit as well as

preparing the discharge instructions. They also have 2-3 veterinary technicians per veterinarian to accelerate appointment times. The veterinarian steps in, gives the orders, and hands the case to the veterinary technician to complete the rest.

## **Instructional/ Program Discussion**

### **Enrollment**

The preprogram has 37 students with 24 being the cap for entering the first semester. The 1st-semester cohort has 10 students. The 2nd-semester cohort has 15 students, and the 4th-semester cohort has 9 students.

### **Accreditation**

CVTEA and AVMA have granted accreditation, which allows graduates to complete the VTNE to become certified veterinary technicians after graduation. Out of 8 students who have completed the VNTE, 7 have passed. The last student will be retesting in the near future. The first-time passing rate for NTC is 87.5% with the AVMA requirement of 50%.

### **Vaccination**

All current students have been vaccinated. Incoming students are required to have their rabies vaccination prior to the 1<sup>st</sup> semester. The faculty is currently looking for ways to have financial support for incoming students regarding this requirement, as it can cost upwards of \$900.

### **Facilities**

The deficiencies that were listed during the accreditation visit are currently being addressed. There are 3 new light poles being installed outside the Vet Tech building. Crosswalks have been designated for students and animals crossing to the dog walking area. There has also been a caution sign installed for the dog walking areas for extra precaution.

### **Technology**

NTC's IDEXX CBC has been upgraded from LasterCyte to Procyte. Staff have been looking at purchasing the Imagyst Slide Scanner from Zoetis. Sarah and Dr. Hillebrand stated they would like to talk with clinics that have it. Students will still be completing their own evaluation; this machine will be used more for comparison. K-9 Medical Trainer Diesel is also being looked at. Diesel allows for feedback to be programmed which allows students to practice their reactions. Skills such as venipuncture and CPR can also be practiced. Anesthesia Simulator Software would allow students to practice their anesthesia skills. The vitals are projected on a monitor, which can also be connected to a mannequin such as Diesel and as students work on the animal, the vitals change. Virtual Dissection would allow animals to see the anatomy without an animal sample. Two canine dental models have been purchased, allowing multiple skills to be practiced such as scaling, polishing, and radiographs. An equine radiograph leg model has also been purchased which allows students to practice their skills prior to working with a live animal. Also purchased is an ultrasound machine that has interchangeable probes.

## **Student Club**



## Vet Tech Advisory Meeting

**Date: 10/25/2023**

**Time: 7-8:30am**

**Location: AG205 and Zoom**

The student club has been volunteering at vaccine clinics which allows students to practice administration, talking with the client, drawing up the vaccine, and taking records. The club has also completed fundraising by ticket scanning at Packer games

### Standard Occupational Classification

The Standard Occupational Classification code allows the school to advertise the correct salaries for the programs. **Greg will send out more information via email.**

### Continuing Education/ Workforce Training and Professional Education

We hold a wide variety of continuing education classes. NTC would be willing to find someone to teach courses if there is a topic we do not already have.

### Adjunct Instructors

NTC is currently looking to hire both CVTs and DVMs. The application can be found on NTC's website or by emailing Dr. Hillebrand or McKenna Dassow

### Future Meeting Date & Time

McKenna to send out a doodle poll for the Spring 2024 meeting.



## Nursing Advisory Board Meeting Minutes

Date: 10/26/23

Time: 7:30 am- 9:00 am

Location: CHS 4011 and ZOOM

Zoom Meeting Link: <https://ntc.zoom.us/j/84593241834>

### Attendees

#### Industry Members:

- Jazmine Berger, Recruiter for Nurse Interns and new RN graduates, Aspirus Wausau Hospital via ZOOM
- Terese Blakeslee, Assistant Director of BSN at Home Options Program, UW Oshkosh- via ZOOM
- Amber Blocker, Director of Nursing, Rennes Health and Rehab Center
- Shelly Button-Kollpainter, Director of Nursing, Aspirus Merrill Hospital
- Ryan Hanson, Director of Nursing Home Operations/Administrator, Pine Crest Nursing Home
- Donna Poole, Education Programs Coordinator, Marshfield Clinic Wausau via ZOOM
- Mindy Strese, Director of Nursing, Wausau Manor
- JoAnn Weinfurter, Chief Nursing Officer, East Market, Marshfield Clinic Health System via ZOOM

#### NTC Team:

- Stephanie Bessert, Nursing Program Director
- Jennifer Oelke, Nursing Faculty via ZOOM
- Maria Pernsteiner, Nursing Learning Coordinator
- Angela Roesler, Dean of Health Sciences and Community Services
- Sandie Shorey, Health Sciences Administrative Assistant
- Tammy Stanislawski, Nursing Faculty via ZOOM

### Welcome & Introductions

Stephanie Bessert, Program Director, welcomed everyone to the meeting and thanked them for attending. Everyone in attendance introduced themselves and shared which industry partner they represented.

## Update and Highlights from Last Meeting

Stephanie Bessert, Program Director, pointed out that the Fall advisory meeting minutes were sent out prior to the meeting, and no one had suggested changes.

## College-Wide Initiatives

Angela Roesler, Dean of Health Sciences and Community Services, presented the Northcentral Technical College (NTC) College-Wide Initiatives including:

### A. Wisconsin Technical College System - WTCS

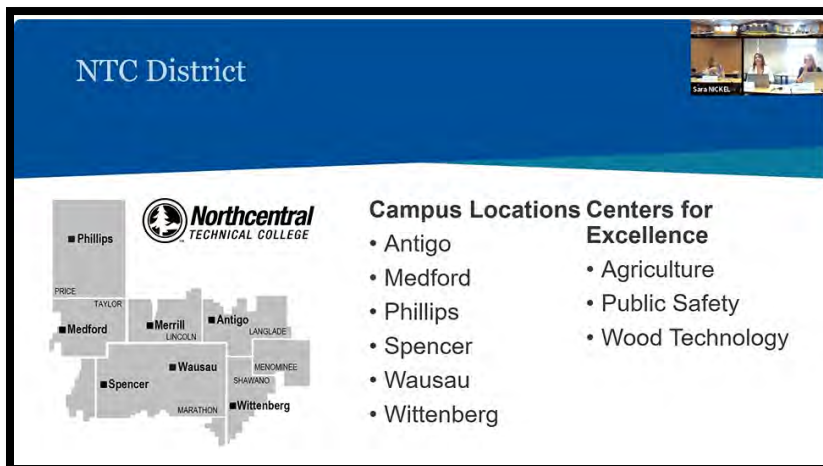


**Wisconsin Technical College System - WTCS**


WTCS is the coordinating and oversight body for Wisconsin's 16 public, two-year technical colleges



### B. NTC District



**NTC District**



**Campus Locations**

- Antigo
- Medford
- Phillips
- Spencer
- Wausau
- Wittenberg

**Centers for Excellence**

- Agriculture
- Public Safety
- Wood Technology

### C. New Programs Starting in Fall 2023

- Hospitality Management - Associate Degree 2 yr
- Smart Manufacturing Technology - Associate Degree 2 yr
  - Using Industry Robotics Classroom
- QuickBooks Specialist - Technical Diploma
- Therapeutic Massage - Technical Diploma
- Nail Technology – Certificate
  - Now seeing clients!
  - Email [studiomax@ntc.edu](mailto:studiomax@ntc.edu) for an appointment



- Pasture to Plate Butchery – Certificate
  - We have an NTC farm and part of that program is that we have a dairy program. So, they raise cattle at the NTC Farm. We actually then use the cattle that NTC raises to teach students in the culinary programs. How to properly butcher cattle, and then (through the pasture to plate certificate) how to utilize this meat in preparing meals. Lots of services across the district, not just in Wausau.

### D. NTC Accreditation- Higher Learning Commission (HLC) Update

What is it? NTC is undergoing a 10-year reaffirmation of accreditation process and will be evaluated on the following five criteria: Mission, Integrity, Teaching and Learning, Assessment, and Planning.

*This visit is made up of 3 key parts that directly impact advisory committee members:*

#### 1. **Written Self-Study**

An extensive self-evaluation, called the “assurance review,” provides NTC’s written case for reaffirmation of accreditation, which was submitted by NTC’s accreditation team prior to October 6, 2023.

#### 2. **HLC Campus Visit: Nov. 6 and 7**

Five HLC review members will visit our campus and conduct planned and ad-hoc interviews with a range of stakeholders, including the president, Board of Trustees, deans, VPs, managers, faculty, staff, and students.

#### 3. **Advisory Committee Feedback**

Your feedback on the ability of NTC to meet the HLC’s criteria for evaluation is important both NTC and the HLC. Angela thanked those who have responded and agreed to participate in these sessions. She also stated that if someone is still interested in participating, please reach out to NTC’s School of Health Sciences office and we can further assist.

## E. Student Support

These are some of the resources available to our students:

- Unlimited access to free mental health services through **The Virtual Care Group** ([thevirtualcaregroup.com/ntc](http://thevirtualcaregroup.com/ntc) or 866.533.1827)- 24/7 support available. Recently added a Telemedicine option.
- The **Advising Specialist** can help connect the student with other emergency financial, computer and community resources.
- **Timberwolf Table**, NTC's food pantry for students
- **Timberwolf Learning Commons**, with library, tutors and coaches available
- **Student Scholarships**-support of our Industry partners is essential and very appreciated!
- **Student Life** offers a number of programs, both in-person and remote, to allow students to meet each other, get involved, relax, and have fun.

*\*Please reach out to Program Director (Stephanie Bessert) or Dean of Health Sciences (Laura Ahonen) if you have a student at your clinical site that you feel needs assistance.*

## CIP and SOC Codes (identifying coding that goes into our degrees

### 1. CIP (Classification of Instructional Programs)

- Describes a program of study
- Supports accurate tracking of program completion activities
- Developed by the US Department of Education's National Center for Education Statistics

### 2. SOC (Standard Occupational Classification)

- Nation's primary source of occupational information
- Updated continually by surveying a broad range of workers from each occupation
- Sponsored by the US Department of Labor, Employment and Training Administration

All NTC programs have a CIP code that is assigned by the WTCS, each CIP code crosswalks to a list of SOC codes that describes occupations that can be directly tied to a program. For nursing, the outcome is the Registered Nurse, with no options.

## Program Updates

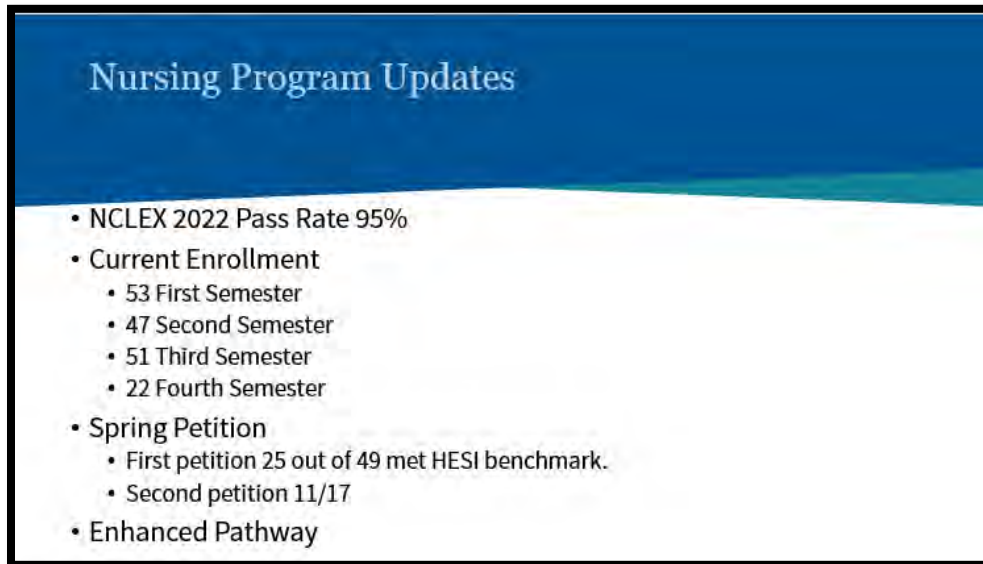
### Nursing Program Enrollment





*\*Note slight decrease in enrollment over the last couple of years. The decrease for 2023 Fall '23 was only a couple of students, compared to the significant drop-offs from 2019-20 and again from 2020-21, so the good news is this decrease appears to have stabilized now.*

## Nursing Program Updates

A presentation slide titled "Nursing Program Updates" with a blue header and a white body. The slide lists several bullet points regarding program performance and enrollment.

**Nursing Program Updates**

- NCLEX 2022 Pass Rate 95%
- Current Enrollment
  - 53 First Semester
  - 47 Second Semester
  - 51 Third Semester
  - 22 Fourth Semester
- Spring Petition
  - First petition 25 out of 49 met HESI benchmark.
  - Second petition 11/17
- Enhanced Pathway

- *These numbers are reflective of the tail end of the impact of COVID for that cohort. These students were not as strong coming in, resulting in us losing half of them in that 1<sup>st</sup> semester.*
- *Of the 47 current students, currently 46 students qualify to move into Clinicals in the next 2 weeks.*
- *Of the 49 students for Spring Petition, 25 out of the 49 met the HESI benchmark. The 2<sup>nd</sup> petition is planned for 11.17.23.*
- *Doubled Faculty Connect Hours, increased IA positions to 3 (2 PT and 1 FT)*
- *Continue to encourage students to meet with their tutors, increase our referrals, etc*
- *Since we do not have as many people meeting the HESI benchmark, we are looking at how do we continue to support the students (who were accepted with a lower benchmark) to be successful with the HESI. And then how do we continue to support them? This is where the **Enhanced Pathway** comes into play, take a launch course, taking a slower pathway and easing a bit more into their courses to aid in their success.*
- *Students were not participating in our traditional forms of success, which is why this remediation course became a second way to provide students with a strong foundation and get through the program successfully. It is the program's way of saying if you want to enter the program, we want you to enter, however, you have to spend the time and get the extra help that is necessary in order for success to be achieved.*
- *Angela did let the group know that we are eager for help identifying strong students who will succeed in the program, as currently we are seeing more high-risk students entering the program. Even if we are enrolling a smaller number of students, it is important that the students who we are taking are getting through the program successfully and are well-prepared for the industry.*

## Nursing Graduate Survey Results



**Nursing Program Updates**  
Graduate Survey Results

- 97% of graduates employed in the industry.
- 97% of graduates satisfied/very satisfied with the nursing program.
- 90% of employers satisfied/very satisfied with nursing graduates.
- 57% of students complete the program within 4 semesters (Goal 43%).
  - Fall 2021 – Spring 2023 cohort

*\*There were only 10 employer respondents to this survey.*

## Nursing Program Curriculum Modification

- Changed economics to microeconomics
  - no change to the credits

## Healthcare 4.0 Updates

- We are currently in year 2 of the plan.
- *Immersive Room*-students can interact with this wall. It is a great simulation experience with all of the sights, sounds, and smells!
- *Syndaver*- allows them to cut the skin, stitch, staple, move organs, and do all kinds of things that prepare them for their Surg Tech role.
- Pediatric simulator
  - CPR- measures compressions and the effectiveness of their CPS
  - Eyes – can change to jaundice, bloodshot, and other things to make it a more realistic experience
  - Now have a total of 10 simulation rooms, currently in training on the new recording software
- Dental-Will be undertaking a remodel in the next year



- *Mindy Strese, Director of Nursing, Wausau Manor*
  - 2 Current RN openings.
  - New grad- they are needing to spend a little bit of extra time with their new hire since she did not do some of the things (like trach care) during COVID that are needed skills for the position, but she is eager and excited to learn.
  - Clinicals- overall have been going great!
  - Collaboration- She also mentioned that Wausau Manor is having higher level conversation as an Industry Partner how they can get their nurses from LPN to RN. They are reviewing reimbursement and paid schooling as a part of compensation package incentives they are considering in their discussions.
- *Amber Blocker, Director of Nursing, Rennes Health and Rehab Center*
  - Openings- 2 Current open positions on pm shift (have been open for quite some time) and 1 day shift spot coming open. Their new LPN (who is still in school) is struggling with time management. She specifically mentioned knowing how to get in and get out of a patient's room when you have your other patient load to balance. Mindy commented and agreed that time management as well as accurate clinical documentation are areas that they see students and new graduates struggle with. This is a fix of confidence building but also policies and procedures that must be followed.
  - Clinicals are going great! Currently do mostly CNA's but are looking at expanding that to nursing students as well.
  - Collaboration- they are always looking for ways to collaborate. She also mentioned that Rennes is discussing as an Industry Partner how they can get their nurses from LPN to RN. They are looking at grants and other things that are out there.
- *Shelly Button-Kollpainter, Director of Nursing, Aspirus Merrill Hospital*
  - Openings- Currently have about 4 FTEs to fill. She said there is a struggle to find interest in Med Surg as opposed to the more specialized roles like ICU, ER, etc. Shelly agreed that time management and organizational skills continue to be a struggle and are hard to teach if they have not been learned along the way. Angela did mention that this would especially be the case for LPNs since they do not have the extensive experience leading until the 4<sup>th</sup> semester.
  - Current Students- they have 2 of their own CNA's who are currently in our Nursing program.
- *Ryan Hanson, Director of Nursing Home Operations/Administrator, Pine Crest Nursing Home*
  - Openings- They primarily have pm openings, as they just had two retirements on this shift. This is their greatest need at the moment.
  - Clinicals- great positive experience!

- *JoAnn Weinfurter, Chief Nursing Officer, East Market, Marshfield Clinic Health System*
  - Openings- multiple openings on variable shifts in Med Surg and Intermediate Care. They are trying to incorporate more of the LPN role back into the workforce. Regarding Weston, they do not have a difficulty hiring into the specialty roles. Also, lots of openings in the support areas, which impacts their ability to have a full load of patients.
  - New Grads- JoAnn did agree with the previous comments made about organization and time management. Students are doing well and she mentioned enjoying having the students there learning on their campus.
- *Jazmine Berger, Recruiter for Nurse Interns and new RN graduates, Aspirus Wausau Hospital*
  - Current RN openings-several in all locations. The common theme is that the step-down units (IMC, CPU, Med Surg, etc.) are hurting a bit. New grads want the Critical Care areas now, which is great but makes it challenging to staff the other units.
  - Revamped the new grad apprentice program. Great way for students who do not know where they want to end up or to start when they know they want to go into a specialty area.
  - Clinicals- need to round more!
  - This past summer was their largest nurse intern experience (57 students). They just redid the Nurse Tech position, adding an extra level, so now there is a Nurse Tech 1 and Nurse Tech 2, allowing for nurses to join the unit prior to passing NCLEX and becoming a fully licensed RN.

## Workforce Training and Professional Development Initiatives

WTPD offers **Professional Development** and **Community Education Classes**. Some topics include:

- CDL Hazardous Materials
- AI and Automation: Digital Transformation Series
- SHRM Certification Prep
- Putting the Engage back in Engagement for Community Organizations
- Ballroom and Social Dance
- Cooking Classes

[www.ntc.edu](http://www.ntc.edu) then search professional development for additional information of classes offered and the available schedule and well as costs associated with these classes.

## Other Items

- Angela brought up the topic of CMS staffing requirement changes for LTC facilities and how we can support Industry in upskilling LPNs to RN, while minimizing the impact on staffing. Angela has been meeting with Kate from the WISC-Caregiver program and brainstorming regarding consortium grants and other opportunities. Kate is already doing the legwork on what is available to us regarding these grants and the solution. Angela anticipates by fall we should have something in place for these students. Watch for more information and reach out to Angela if you are interested.
- New Respiratory Therapy Program for Fall 24-Currently recruiting for the faculty positions for this program. These positions currently include: Program Director, Faculty and Clinical Coordinator, Faculty.
- Central Sterilization- 1 class certificate (starting in Jan '24)-once we have more information this information will be shared out.
- Dental- we anticipate increasing our Dental Hygiene program and also offering an enhanced Dental Assistant track (EFDA-enhanced DA degree) and Dental Therapy (enhanced RDH degree) as well. There is funding from the state for these initiatives.
- State has reviewed their admission guidelines and so they are looking at the way we are doing admissions and are not really liking the way that admissions are being done state wide, particularly struggling with the fact that we do competitive admissions (which we do because of accreditation requirements). Today is a meeting regarding this, so we will pass updates along as we have them. State curriculum dictates how we offer our courses, but some changes to the admissions process are likely. If they insist on us removing competitive admissions, this will require us to brainstorm and come up with other ways to support the program and the students in order to get them ready to be successful in their career.
- UWO Update- Terese Blakeslee, Assistant Director of BSN at Home Options Program, UW Oshkosh, mentioned that things are going well, despite all that is currently in the news with the cutbacks. College of Nursing is strong and enrolments are picking up, so this is hopefully the beginning of a national trend back to the way things were pre-COVID. They did also recently review their contract w/NTC and making changes that open up more possibilities for them to take as many of their classes as possible on their Technical College campus. They changed the requirement for chemistry to 3 college level chemistry courses, rather than all of the delineations between the different kinds of chemistry. Once the students come in from technical programs, they take Baccalaureate, Pharm or Patho anyway so they are getting the specific chemistry courses with the concepts they need. There is also an online option designed specifically for RNs. This is a big gain for the students that they were able to implement this year.



### **Next Meeting Schedule & Agenda Items Discussion**

Next meeting will be in the Spring. Minutes and agenda from this meeting will be forthcoming as well as a specific date for the Spring Advisory Board meeting as soon as that date is set.





Date	Event	Troy Brown	Sherry Buntin	Tuona Crowder	Michael Endreas	Tom Felch	Keith Langenhahn	Charlie Paulson	Paul Proulx	Heather Renzelmann
<b>2023</b>										
<b>MONDAY July 10</b>	<b>Annual Organizational Meeting</b>	X	X	E	X	X	E	E	X	X
July 20-22	<del>WTC DBA Summer Meeting (Canceled)</del>									
<b>August 15</b>	<b>Regular NTC Board of Trustees Meeting</b>	X	X	E	X	E	X	X	X	X
September 19	Veterinary Technician Learning Lab Ribbon Cutting (Agriculture Center of Excellence)		X			X		X	X	
<b>September 19</b>	<b>Regular NTC Board of Trustees Meeting</b> (Lunch at 12:00 p.m. following Ribbon Cutting)	X	X	X	X	X	E	X	X	X
<b>October 17</b>	<b>Regular NTC Board of Trustees Meeting</b>	X	X	X	X	X	X	X	X	X
October 25-28	WTC Legal Issues Seminar (WCTC)								X	
November 7	Board Retreat + HLC Site Visit (8:30 a.m. – 1:00 p.m.)	X	X	X	X	X	E	X	X	X
December 5	Health 4.0 Ribbon Cutting									
<b>December 5</b>	<b>Regular NTC Board of Trustees Meeting</b> (Lunch at 11:45 a.m. w/Foundation Board)									
December 9	Graduation (10:00 a.m. @ The Grand Theater)									
<b>2024</b>										
<b>January 9</b>	<b>Regular NTC Board of Trustees Meeting</b>									
<b>February 6</b>	<b>Regular NTC Board of Trustees Meeting</b>									
<b>March 12</b>	<b>Regular NTC Board of Trustees Meeting</b>									
March 19	WTCS Celebrates Ag Day (Agriculture Center of Excellence)									
March 22-23	WTC DBA Spring Meeting (Rhinelander – NATC)									
April 5-9	AACC Annual Event (Louisville, KY)									
<b>April 9</b>	<b>Regular NTC Board of Trustees Meeting</b> (Medford Campus)									
April 18	WTCS Ambassador Banquet (Wilderness Resort, Wisconsin Dells)									



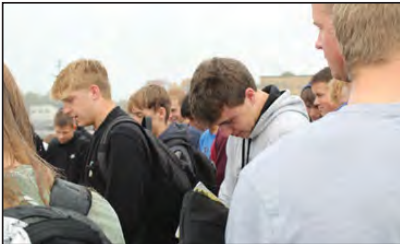
April 19	Tentative: WTC DBA Trustees Breakfast (Wilderness Resort, Wisconsin Dells)									
May 7	Regular NTC Board of Trustees Meeting									
May 18	Graduation (10:00 a.m. @ Wausau West Fieldhouse)									
June 4	Regular NTC Board of Trustees Meeting (Public Budget Hearing at 12:00 p.m.   Lunch at approx. 12:15 p.m.   Regular Meeting at 1:00 p.m.)									

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.



Wittenberg Enterprise and Birnamwood News

# WITTENBERG ENTERPRISE & BIRNAMWOOD NEWS



**NEWS**

Students gather around area flag poles to say a little prayer.

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## NTC OFFERS PUBLIC SPACE

Technology center to be benefit for students, community

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Northcentral Technical College has opened community technology centers at all of its campuses, including the one in Wittenberg, to allow residents to access high-speed internet and have space available for meetings and other business purposes, along with personal community needs.

LEE PULASKI | NEW MEDIA

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## NTC opens community technology center



Casey Brown, right, student services specialist for Northcentral Technical College's Wittenberg campus, shows the computers available to the community to Cayla Spiller on Sept. 30 during an open house on the campus. LEE PULASKI | NEW MEDIA

Wittenberg campus has space available for internet, computers, provides business space for remote workers

By LEE PULASKI  
City Editor

A key resource to the Wittenberg community can be found in plain sight, and that resource threw open its doors Sept. 30 to welcome area residents to take a look around.

The Northcentral Technical College has a community technology center in the village, right next to Subway on Genesee Street. It is not just for NTC students taking class, according to NTC officials, but available to the entire community.

"The purpose is to really open up a space to the community to come in if they need internet," said Kari Lazars, the regional office manager for several NTC satellite campuses including Wittenberg. "It was born out of the idea that, during COVID, rural communities and their internet access is really dismal. So when we came back from COVID, we said, you know, we really need to open up our campuses throughout all of our regional communities so that people

can have high-speed internet. They can have computers if they don't have them. They can bring in their laptops if they want to."

Besides the computers and internet, Lazars said that there's an area that can be utilized for meeting space. There are also some private areas that can be used for meetings or seminars.

A really big plus, in Lazars' view, is that the community technology center is free for the most part. Renting the private spaces does require a fee.

"This is really to help communities to have a space to come in to conduct business, hold classes," Lazars said.

Other services are available, as well. Casey Brown, the student services assistant for the NTC's Wittenberg campus, said the technology center can be used for printing services, scanning, faxing and more. Basic computer tutoring is available for those who don't operate computers, and they're free. The classroom can be used for proctored testing or community

instruction for a rental fee.

"We've been pounding the pavement, just letting people know through word of mouth," Brown said. "We still have people who come in and say 'We had no idea,' and they live just down the street."

The community technology center was first piloted at satellite campuses in Antigo and Phillips, and it turned out to be so successful that NTC officials expanded the project to be set up at all of its campuses.

"While we did soft launch it here, the college opened it up to all regional campuses," Lazars said, noting the service has been available for at least two months. "Already, some of the people who have come in include real estate agents who need a private space to do closings or having community members come in to e-sign some forms, things like that."

Lazars noted NTC doesn't want to infringe on the computer services provided by Wittenberg Public Library, just to provide additional space when the library is not open.

She said that the Wi-Fi service can be accessed from NTC's parking lot at the times when the college is not open, providing 24/7 availability for internet access.

That sort of support is important to Brown, who lives in rural Birnamwood and knows first hand how spotty internet is in general, and high-speed internet is more of a rarity.

"No matter what I could pay for internet at my home in a rural community, I couldn't get close to the internet speeds that we have here," Brown said. "For someone who does any type of remote work and needs to upload a video to somebody, it could take hours at home, and it takes seconds to minutes here."

Lazars noted that the campus is trying to evolve and provide more services to the community, so input is needed. To contact the Wittenberg campus, call 715-253-3500. The campus is located at 402 N. Genesee St., Suite 3, Wittenberg.

lpulaski@newmedia-wi.com

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2016 photo.

Stacy Literski Photography.

# Town of Pine River Volunteer Fire Department & First Responders

N1622 Range Line Rd, Merrill, WI  
715.539.3255

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

**Equipment Utilized:** A 2020 Pierce Enforcer pumper, a FWD Seagrave Pumper, two tankers, a brush truck and six wheeled off-road-rescue vehicle, heavy duty rescue truck, and utility truck for manpower transport and fill-site operations.

**Training:** Each member of the department is 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 the 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 7 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. This December we are looking forward to holding our fourth annual Santa in the Firehouse on December 16; that 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.

## DEPARTMENT STAFF:

### DEPARTMENT STAFF WITH YEARS OF SERVICE

**CHIEF:** John Uttech - 18 years

**ASSISTANT CHIEF:**  
Tony Hartwig - 18 years

**CAPTAINS:**  
Mike Caylor - 18 years  
Jeff Zettler - 18 years

**LIEUTENANTS:**  
Doug Sann - 18 years  
Brad Hartwig - 15 years

**SAFETY OFFICER:**  
Ryan Lofink - 5 years

### MAINTENANCE OFFICER:

Gene Emmer - 18 years

### TRAINING OFFICER:

Kevin Georgeson - 4 years

### FIREFIGHTERS:

John Deering - 18 years  
Andrew Grawien - 3 years  
Marvin Hartwig - 18 years  
Nick Krzanowski - 18 years  
Dustin Meunier - 18 years  
Dave O'Brien - 18 years  
Maxine Schuetze - 11 years  
John Spohn - 12 years  
John Rainville - 18 years

Todd Roman - 18 years  
Carl Uttech - 18 years  
Lori Wendt - 12 years  
Gene Williams - 18 years  
Marilyn Zastrow - 18 years  
T. J. Brunett - 4 years

### FIRST RESPONDERS:

Sharon Uttech - EMS Director - 16 years  
Mike Caylor - 16 years  
Andy Grawien - 2 years  
Mark Handlin - 16 years  
John Uttech - 16 years  
Marilyn Zastrow - 65 years  
Valerie Caylor - 7 years



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BRIAN WILSON/THE STAR NEWS

The Medford Area Chamber of Commerce and the Medford Area Development Foundations hosted a Service and Services event at Lake 11 Brewing in Medford on Monday evening. The event offered businesses and organizations an opportunity to interact with each other. It was sponsored by Abby Bank and Weather Shield. (Left) Representatives from NTC spoke about the services the technical college offers to businesses. (Above) Weather Shield provided each person attending with an American Flag. (inset) Mayor Mike Wellner welcomed everyone.



## Gilman schools to study possible daycare center option

BY MATT KRUEGER  
REPORTER

School districts throughout the state of Wisconsin have been creating daycares at their schools in recent years. Creating a daycare within the Gilman School District as well as a before and after school program was a big topic of discussion at the school board meeting on October 16. During the Superintendent's report, Dr. Walter Liepart asked the board to consider a community study to look at the interest for a daycare and a before and after school program. Liepart noted multiple times throughout the discussion that these would be two separate programs. Board member Darrell Thompson asked how long ago a study was previously done. Liepart responded, "It was at least five years ago." Board Vice President Tammy Weir was in agreement with the study stating, "I think we should do a study." Member Lauren Zach also agreed saying, "I think it is worth looking into." Gilman 4k-12 principal Jerry Smith, worked very closely with a school daycare at a previous job and he added that there are costs that the school would incur, giving an example of, "You have to do snack before and after school." He also added that, "there are a couple of different avenues to look at."

### Playground Update

The Gilman School District did receive the playground equipment for phase 1 of their playground project. Unfortunately, the equipment was not received in time to install this year. The equipment will be held in a storage facility for the winter and installed next spring. Liepart explained to the board the reason that the equipment came in late was because they had decided to wait to order the equipment until they received the grant money this past spring.

Liepart asked for the board's thoughts on ordering phase two and three now instead of waiting until grant funds arrive next spring. He explained that the board could use Fund 46 dollars as well as some Fund 10 dollars to pay for the equipment. The district would still be able to apply for grants, which would lower the cost to the district. Liepart said, "The only reason I'm bringing this up is so that this way we would only be tearing up the playground once."

The risk for paying for it all now is that if the district does not receive grant funds, they are stuck with the whole bill. Member Zach asked, "What would happen if we don't get grant funds?" Liepart responded, "We would need to budget \$227,563." Liepart added, "If you want me to wait, it is just going to be in multiple steps." Member Chris Skabroun asked if there was a mobilization fee each time new equipment is installed. Liepart did acknowledge that it would cost more to have the installation company come two or three times versus once.

The board did approve the district to order the \$227,563 worth of new equipment now so that the installation could all be done at once.

### Employee Sick Leave Bank

Clerk Valerie Kulesa was recently asked by a retired teacher why teachers could not donate some of their sick days that they have accumulated over the years to other employees. The simple answer was, because that is what the policy says. But, the board wanted to discuss the topic to see if that is something that they should change.

Clerk Kulesa asked Liepart to explain to the board the policy that is in place now and what the district offers. She added that when she explained it to him, she understood it much better. Liepart did explain to the board how sick days currently work. Currently, each employee is given ten sick days per year. They can accumulate up to 115 sick days. At that point, if an employee has over 115 sick days at the end of the year, they are paid \$50/day.

Liepart also explained that the district does provide employees with disability insurance that pays 67% of their pay after 61 days of disability. This provides a stopgap for a long term illness. This is a policy the district pays for.

The district also gives employees the option to purchase Aflac short term disability. This would be out of their own pocket, but the option is there.

Liepart ran some numbers to give to the board of the actual cost of an employee donating sick days to another employee. The district would incur more expense than the \$50 they currently are paying if a teacher accumulates more than 115 sick days. It would cost the district at least \$102/day and could cost as much as \$472/day depending on the teacher.

The other issue that was discussed is what is the criteria for donating and what are the limits. The board was in agreement that they didn't want to change anything currently. Member Thompson said, "lets not complicate things," adding "the district does pay for a disability plan."

### Veteran's Day

During the Principal's report, Smith indicated that the Veteran's day program this year will be held on Friday November 10. There will be a pancake breakfast for veterans starting at 8:10 a.m. The Veteran's will be able to eat with the fourth grade students. The Veteran's Day program will then begin at 9:15 a.m.

### Approval of 2023-24 Budget

The school board held its annual meeting on October 2. Following the conclusion of the meeting, the board needed to adopt the 2023-24 district annual budget. The motion to approve the budget was made by Zach and seconded by President Cheryl Ustianowski. The motion was passed.

The board also needed to certify the 2023-24 tax levy. A motion was made by Clerk Kulesa and seconded by Thompson to certify the 2023-24 tax levy. The motion was passed.

### Fund 46

The board also discussed Fund 46. Fund 46 is a long term capital improvement trust fund. The reason for the discussion at the meeting was to update the long range facility plan to include a solar energy project. During the Superintendent's report, Liepart discussed the possibility of a Solar Energy Project on school grounds. Liepart did make it clear that there is zero commitment at this point, but wanted to share the project with the board. Board members agreed that the price of energy continues to go up and looking at alternatives should be considered. Liepart shared that the project would cost approximately, \$303,000. There are rebates available that would bring the net cost to the school district to approximately \$173,000. The solar panels would produce about \$18,000 in energy savings each year. This would be a nine to ten year pay back for the project.

The board did approve to include the solar energy project to the long range facility plan.

In other Board business:

★ Liepart gave the board a report on the 2023 Summer School program in Gilman. Overall it was a very successful program. There were a total of 106 students that took part in the different summer school offerings. There were four teachers and nine paraprofessionals who taught summer school this summer. Liepart noted that the district hired any former students who have graduated and are going into education as paraprofessionals for the summer school program. This gives those former students hands on experience.

The third Friday in September is the date in which the Wisconsin Department of Public Instruction counts all students enrolled in Wisconsin schools. These numbers are used for calculating state funds that are provided to public schools. Liepart informed the board that this year, the Gilman School District has 279 students in the building. They also have 57 students enrolled in e-Suced Charter School. As part of the report, Liepart also shared that there are 26 students who open enroll to Gilman.

As part of the report, Liepart also discussed the enrollment projections for the next five years. Like many schools in the state, Gilman is expecting lower numbers over the next five years. The major reason for this is because the graduating classes are bigger than the 4k classes starting school. These are all projections and can change from year to year. Liepart did say that, "we will most likely see the mill rate go back up in the future."

★ The board did have to approve out of state travel for the upcoming National FFA Convention and Expo that is held in Indianapolis, Indiana from November 1-4. The board did approve the trip for those students interested in going.

★ The board approved the hiring of Chanse Rosemeyer as the new middle school boy's basketball coach.



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**"You can have a very high-paying job, go to school for two years, and even get a lot of financial assistance."**

Reedsville Principal Melissa Wiese



Phillip Mydy, right, helps John Pyke, center, and James Rosenow cut a metal rod at Bowler Middle/High School in Bowler. The district opened a \$3 million expansion of its career and technical ed spaces. TORK MASON/USA TODAY NETWORK - WISCONSIN

# Dimming the '4-year focus' with options

**Some Wisconsin schools revisit tech education**

**Cleo Krejci**

Milwaukee Journal Sentinel  
USA TODAY NETWORK - WISCONSIN

On a brisk fall morning in Kaukauna, 21-year-old Nadia Trinh prepared for the next five years of her life: learning to become "a surgeon of welding."

It was her day to formally accept an apprenticeship with the UA Local 400

union in eastern Wisconsin. It's not just the nearly \$50 hourly wage and \$1 million pension she'll eventually earn that excites her, but the complex math, science and art required to manipulate metals.

Her experience is one that educators have always made a goal: seeing young people "find their path," early in life.

K-12 schools in Wisconsin are increasingly being incentivized to expose students to a full range of career options before leaving high school. It's up to schools whether to invest in programs

like career and technical education classes, youth apprenticeship and dual college credit. To do so, they need to make calculations about resources like physical classroom space, equipment and staffing.

The state makes funds available for schools that decide to build up those programs. It's part of a broader push to increase the percentage of Wisconsin residents with some sort of post-high school education in the interest of

**See EDUCATION, Page 8A**



**Milwaukee, Journal Sentinel**

## Education

Continued from Page 1A

filling jobs due to projected workforce demands.

The Journal Sentinel talked with educators from schools who have moved away from a “four-year focus.” For them, the pitch makes sense: Students should try out careers before they invest in a four-year degree. But they also cite expanding options that lead to high-paying jobs, such as two-year degrees, tech college transfer programs and apprenticeships.

Trinh is the type of student many educators are trying to reach. Although she took welding classes in high school, after graduation she enrolled in a tech college welding program and worked in a shop for about \$26 an hour. The classes were useful, but she still wanted a higher-paying, more skilled job.

It’s why she jumped at the idea of an apprenticeship — once she eventually heard about it. She wishes she had learned about an apprenticeship in high school, before she enrolled in college classes that she’s still paying off. But she’s still happy about her choice.

“Welding is an art; you have to have so much technique to everything,” Trinh said. “You can go till you die and still learn.”

### **Bowler: \$3 million expansion to metals, auto, agriculture spaces**

Last fall, educators in Bowler asked students which classes they would take if given the option. Then they ran into a common problem for K-12 schools: resources.

In a district of 300 students total, 28 high schoolers signed up for welding. But Bowler had been offering only six spots. There was just one teacher, and the classroom shared space with district vehicles needing repair.

It’s an example of why the district in rural north-central Wisconsin opened a \$3 million expansion this school year, using \$75,000 in state grants to purchase equipment. Now, a new metals area has two Haas CNC machines and several welding booths. Students can get a feel for working on construction sites using virtual reality headsets and experiment with 3D printers.

The expanded auto shop makes room for a second teacher, Phil Mydy. It also adds space for a school tradition: build-



**Timothy Ploeger helps student Gavin Klase set up a plasma table Oct. 3 at Bowler Middle/High School in Bowler.** TORK MASON/USA TODAY NETWORK – WISCONSIN

ing go-kart-like cars from donated metal, both to compete for speed and optimal gas mileage. Teacher Tim Ploeger said students recently reached a record: 765 miles per gallon.

How? “Coasting,” he said.

There’s also a new agriculture classroom, designed so its indoor windows overlook a connected barn. Soon, students will see piglets and other farm animals while sitting in class. They will also learn to raise fish and grow plants in a connected greenhouse and aquaponics lab.

Superintendent Glenda Butterfield-Boldig has worked in small schools for 26 years. She said the goal of expanding Bowler’s career and tech programs is to give students a “buffet of options,” not funnel them into the trades. Especially being in a rural area, she said, hands-on skills like welding and fixing cars are useful for anyone. It’s one reason why the school will open its new facilities to the community.

But she also said it makes sense for schools to offer skills that could help students find jobs locally. Bowler is not abundant in high-paying jobs that require four-year degrees, she said, but it is home to people who are proud to work in the trades.

“My late husband graduated from Bowler back in the day, and he earned his entire living as a welder, and he was proud to be a welder. And he credited his high school teacher for giving him the skills to be able to earn a great living,”

she said.

### **Reedsville: More than half worked as youth apprentices**

About 30 miles south of Green Bay, Reedsville is among the few districts in Wisconsin where more than half of eligible students worked as youth apprentices last year. Fifty of the 90 juniors and seniors earned credit by working for businesses and taking related classes as part of the growing statewide program.

Reedsville has moved away from a four-year focus, according to the superintendent and principal, who have both been in the small community for decades.

“I think what happened was just exposure to different careers,” said Principal Melissa Wiese. Technical colleges are also spreading the message that “you can have a very high-paying job, go to school for two years, and even get a lot of financial assistance.”

The state of Wisconsin established its youth apprenticeship program in 1991, but participation is still scattered statewide in a program that requires connections with businesses and staff time. Reedsville has been expanding its program since 2016, with the majority of students working in the trades last year. Like other districts, additional students are using the program for other fields like health care and business.

Wiese said she’s encountered stereotypes about the program that should be

broken: that it takes students away from the classroom, puts them to work or is just for students on “one track.”

“I think we’ve broken that and said ‘No, this is an extension of the classroom. This is an extension of our school. We’re going to work together, we’re going to give them the skills, and then they’re going to go and apply (them),’” Wiese said.

K-12 districts can receive up to \$1,000 for every graduate who earns certain prespecified “industry credentials,” including some tied to youth apprenticeship. State Career and Technical Education Incentive Grants are designed to get more people certified in “industries facing shortages of qualified entry level workers,” according to its website.

A district of about 600 students, Reedsville received \$62,654 in those grants during the 2020-23 fiscal years. The state allocated \$25.9 million statewide in the same time frame.

### **More schools are supplementing with free college credit**

Bowler and Reedsville are also supplementing career and tech classes and youth apprenticeship by giving students the option to earn college credit. That means students can get started on a technical diploma or credits that will transfer to a four-year college, among other options.

The most common dual-credit program in the state allows certified high school teachers to instruct technical college classes. That “transcripted credit” program is free to students; K-12 schools and technical colleges devote staffing time to run the program, but don’t exchange any money for it.

The technical college system has more than doubled the number of dual credits taken by high schoolers in the last decade. Statewide, a quarter of high schoolers took a dual-credit class through a public university or technical college in 2021-22.

Sarah Dillon works with the 11 staff members at [Northcentral Technical College](#) whose jobs focus on working with high school students. In her more than 18 years there, she’s seen students and parents become more aware about options post-high school, she said.

K-12 schools and employers are looking for ways to show students that jobs that are available in their corner of the state, she said. In north central Wisconsin, often that’s health care, manufacturing and agriculture.

## Business Educational Luncheon - **NTC** Spoons Restaurant & Ag Department Farm Tour

The Mosinee Area Chamber of Commerce will host their next Business Educational Luncheon on November 2, this is only a few weeks away and wanted to get a reminder out to our members to sign up. This is going to be a GREAT event, and you won't want to miss it!

The event will be starting at the Spoons Restaurant in the **Northcentral Technical College** building, to enjoy a 5-course meal prepared and presented by the culinary students. The menu is; Starter - Seared Scallop & Citrus supreme salad, Wonton crisps and rustic vinaigrette, Cleanse - Old' fashion sorbet, Bread - House made dinner rolls with sun dried tomato Butter, Entrée - Maple smoked Pork

chop, Northwood's polenta tri colored baby carrots, sesame shiitakes, and maple soy demi, Dessert - Peanut butter Bliss with Chiffon sponge cake, peanut butter mousse, and ganache. Doesn't this sound delicious!!!

Each member will then travel (individually) up to the Agriculture Department Farm on Hwy K, north of Wausau. Here we will hear a short presentation from their teachers & students, and tour the farm. There are some amazing technological advances happening here in our small community!

Swiderski Equipment is sponsoring this luncheon. Swiderski has been a great supporter in the Mosinee Community and wanted to showcase their equipment out at

the farm also.

Sign up today online here - <https://mosineechamber.org/our-events/business-educational-luncheon-with-ntc>, reply to this email, or call the chamber office to get on the list! It will fill up fast!

Just an FYI also, the time is a two hour slot because of the time it will take at the Spoons Restaurant for lunch and the travel to the farm – 11:00 am – 1:00 pm, and the cost is also more because of the cost of the restaurant. The MACOC appreciates your understanding on this. If you have any questions, please let us know.





## Crandon, The Forest-Republican



### CONSERVATION CORNER

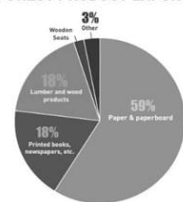
*Conservation Corner is a weekly article produced by the Forest County Land & Water Conservation Department. For more information contact Steve Kircher, County Conservationist-Land Information/GIS Director at 715-478-1387 or by e-mail at [lcc@co.forest.wi.us](mailto:lcc@co.forest.wi.us).*

*In a previous article, I failed to acknowledge the Forest County Tourism Commission and the Pickerel-Crane Lake Protection & Rehabilitation District, who were financial contributors to the three boat landing projects. Additionally, Crane Lake's landing did not get new lighting or signage.*

### National Forest Products Week: Celebrating Wisconsin's Natural Heritage

Last week was National Forest Products Week. Since 1960, Americans have celebrated Forest Products during this week. Wisconsin is a major contributor to the Forest Products market. Wisconsin's forest products industry contributes around \$24 billion in goods and services and provides almost \$7 billion in value-added output. On top of the monetary contribution to the state's economy, the industry accounts for about 4% of state employment and represents almost 11% of total manufacturing jobs. In 31 counties, including Forest County, the forest products industry is one of the top ten employers. Every 100 jobs in the forest products industry sector support an additional 123 jobs in the other sectors of the economy.

TOP WISCONSIN  
FOREST PRODUCT EXPORTS



The Wisconsin Economic Development Corporation (WEDC) reports that Wisconsin continues to be the #1 papermaking state in the U.S., shipping almost \$14 billion worth of paper annually. The forest products sector directly employs over 63,000 people. Wisconsin's forest products sector accounted for about 7% of the state's exports in 2018. These exports traveled to a total of 117 countries around the world.

According to an article from the Wisconsin Woodland Owners Association (WWOA), Wisconsin exported forest products worth \$1.5 billion across all categories in 2018. These exports

make up a significant portion of Wisconsin's total exports: between 6 and 8% every year for the past two decades. The majority of these exports are paper and paperboard (\$890 million, or 59%). Printed books, newspapers and manuscripts make up 18%, and lumber and wood products also 18%. Wood pulp and furniture make up the balance of the exports. Canada and China are the top destinations for Wisconsin wood products.

The WWOA article went on to explain that Wisconsin's strong forest products industry is supported by a number of University of Wisconsin educational and research facilities to help keep Wisconsin's forests healthy, create innovative uses of wood fiber, and provide career opportunities:

- UW-Stevens Point's forestry program includes majors in ecosystem restoration and management, forest management, forest recreation, urban and community forestry, and wildland fire science. The forestry majors are accredited by the Society of American Foresters.

- UWSP's paper science and chemical engineering program focuses on improving the environmental performance and sustainability of large-scale industrial processes. The program's process engineering laboratory is home to the world's fastest student-run paper machine.

- Wisconsin Institute for Sustainable Technology (WIST) at the University of Wisconsin-Stevens Point provides research, laboratory services and education for business and industry, bringing new ideas and innovation from the university to the private sector.

- UW-Madison's forestry program offer a forestry science major and the Department of Forest and Wildlife Ecology offers two distinct graduate programs, MS and PhD degrees in Forestry. The Forest Science major is accredited by the Society of American Foresters.

- [Northcentral Technical College's](#) Wood Technology Center of Excellence in Antigo is a one-of-a-kind facility that offers the only wood science associate degree program in North America, and also offers a technical diploma in wood technology and a certificate program in CNC router operation.

- Mid-State Technical College offers a two-year Arborist Technician Program that equips students with the fundamentals of tree care and urban forest management.

- Fox Valley Technical College offers a Forest Management Specialist certificate related to forest and land management, along with wildland fire – both suppression and prescribed burning applications.

- USDA, US Forest Service's National Forest Products Laboratory in Madison is the Nation's only federally funded wood utilization research laboratory. Its current areas of research emphasis include advanced composites, advanced structures, forest biorefinery, nanotechnology and woody biomass utilization.

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# Winning with Wisconsin Workforce event

Northcentral Technical College has partnered with the North Central Wisconsin Workforce Development Board and the Wisconsin Department of Workforce Development to host Winning with Wisconsin's Workforce at NTC on November 29, 2023, from 11 a.m. – 1 p.m. The event is free to attend. To register, go to: [eventbrite.com/d/wi--wausau/business--events/?page=1](https://eventbrite.com/d/wi--wausau/business--events/?page=1) and click on the Winning with Wisconsin's Workforce Q4 - North Central event. There is no cost to register.

Winning with Wisconsin's Workforce will bring together businesses, community leaders, elected leaders, and workforce development professionals to discuss technology and training programs in North Central Wisconsin. The event will feature discussions on Wisconsin Fast Forward-funded technical education and customized training programs, grant application processes and timelines, local recipient success stories, and more.

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# Marathon buys .57 acres in business park

*By Kevin O'Brien*

Marathon City officials have agreed to purchase a .57 acre parcel of land in the village's new business park expansion north of STH 29.

After meeting in closed session at a special Oct. 24 meeting, the board of trustees voted to spend \$8,310 to buy .57 acres of land in TID #1. The reason for the purchase was not disclosed.

Kruczek Construction of Green Bay recently started work to construct a new frontage road off of STH 107 and extend water and sewer lines into the new business park north of STH 29. Once the project is completed, public utilities will extend from STH 107 all the way to 152nd Avenue, and from STH 29 north to the new frontage road, opening up over 200 acres for future development.

## Other business

■ Following a closed session discussion, the board voted to grant \$1.50 hourly raises to clerk/deputy treasurer Luanne Wiesman and public works employee Chris Trice. Wiesman, who recently took on additional duties, will see her hourly wage increase to \$24.27, effective immediately, while Trice will make \$28.15 as of Jan. 1, 2024, after taking on more responsibilities as part of an updated job description.

■ Trustees briefly discussed the latest

See **PURCHASE/** page 3

# Purchase

Continued from page 1

draft of the proposed 2024 budget, which will be presented tonight at a public hearing. Interim administrator Andy Kurtz said the budget includes newly proposed fees for fire and ambulance services, which were recently sent out to the townships for approval.

“This budget assumes those changes are adopted by surrounding towns,” he said.

Kurtz also noted that certain supplemental state aid must go to public safety services, and it could be negatively affected if one of the neighboring towns switches to another fire district, resulting in longer response times.

■ The board voted to pay a total of \$3,000 for public works employees Ryan Kage and Aaron Martin to obtain their Class B commercial drivers licenses through North-central Technical College. If either of the employees were to leave the village within three years, they would be responsible for paying back the \$1,500 tuition for the 40-hour course.

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## PELL GRANTS

# Pell grants give inmates another shot at college

KIMBERLY WETHAL  
kwethal@madison.com

Nearly 30 years after the tough-on-crime movement of the early 1990s led the federal government to cut off access to Pell grants for prisoners seeking higher education, access has been restored.

That makes earning college credits and completing degree programs more affordable for people who are incarcerated, part of a seismic shift in how policymakers think about criminal justice and the use of education to reduce recidivism.

"There was a general feeling nationally that incarceration needed to be about punishment and deterrence, and that was going to be ultimately the key to reducing incarcerated populations in the country," said Peter Moreno, director of UW-Madison's Odyssey Beyond Bars and the Prison Education Initiative. "In the past 20, 30 years, people were coming to prison and many, many of them were returning to prison after they had left because they weren't prepared for success when they got out."

Most prisoners are low-income and often cannot lean on family assistance to pay for an education. People cannot take out federal or private student loans while incarcerated.

Pell grants, a federal student aid resource for those who are low-income that does not need to be repaid, help reduce the cost barriers to a college education. In 1994, the federal government cut off prisoners' access to the Pell grants. That access was restored in 2020, effective July 1 of this year.

But even with Pell grant access restored, accommodating all of the Pell grant-eligible students and increasing the number of degree programs in Wisconsin's prisons won't happen overnight — bureaucratic red tape, limited technology and even the layout of the prisons themselves will limit how widespread higher education can become in the coming years.

Prior to Pell grant restoration, universities and colleges already had started finding ways to educate incarcerated students through philanthropic support and job training programs.

Neal Stahl repeatedly tried to maintain momentum in a college program before his incarceration.



METRO STATE

Robert Taliaferro, who was a part of UW-Madison's Odyssey Beyond Bars program shortly before Gov. Tony Evers granted him parole, said having access to education while incarcerated made him want to pursue more education after release. During his sentence, Taliaferro had been transferred to a Minnesota correctional facility, where he nearly completed a bachelor's degree at Metro State University in Minnesota before being moved back to Wisconsin.

It was UW-Madison's Odyssey Beyond Bars at Oakhill Correctional Facility that later kept him going.

Since his release in January 2021, Stahl has completed his associate degree from North Central Technical College and is working toward his bachelor's degree at UW-Green Bay.

"It helped just kind of reaffirm to me that academia was a space that I wanted to be in, and not only it was a place that I was capable of being successful as well," Stahl said. "That was something that I always questioned because I had failed previously attempting to go to school."

## Growing popularity

During his presidency, Barack Obama launched the Second Chance Pell pilot program, which allowed select colleges, including Milwaukee Area Technical College, to offer Pell-funded programs to incarcerated students. An expansion of the pilot program under the Trump administration added Madison Area and Moraine Park technical colleges before Congress reinstated full eligibility for prisoners in late 2020.

When the program started in Wisconsin prisons, in 2018, participation was small: About 35 Pell Grant recipients enrolled in the Second Chance program. Another

30 students were earning college credit through programs funded by private donors to universities.

This fall, Jones expects nearly 600 students across 22 correctional facilities will be earning some type of college credit.

Colleges also have offered vocational training, adult education programs and mobile academies in correctional facilities for decades with funding from the state.

There are waitlists to get into college programs, though how many people are waiting to get into college programs is unknown, said Ben Jones, education director for the Department of Corrections. Interest isn't tracked during intake the way it is for the vocational programs, which have a persistent waitlist of about 9,000 people.

UW-Madison has Odyssey Beyond Bars and college jumpstart programs in partnership with UW-Green Bay. Marquette University partners with Racine Correctional to offer bachelor's degree programs with grant funding, and technical colleges such as Moraine Park are hoping students will pair a trades program, such as wood-working, welding or cosmetology, with a business management degree.

## Needed approvals

A number of approvals must be attained before any new programs can be eligible for Pell grants. In

Wisconsin, a program must be greenlit by the state Department of Corrections, the university or college's accrediting agency and the U.S. Department of Education.

Thanks to a \$5.7 million Prison Education Initiative grant in 2021, students enrolled in an associate degree program, piloted through a partnership with UW-Madison and UW-Green Bay, won't need to apply for Pell grant assistance this year. But even when those students will need to apply for financial aid for the 2024-25 school year, Moreno said the program still will need assistance from philanthropic sources and foundation dollars to make it work.

While small business administration and liberal arts transfer degrees are highly sought, Jones said the DOC also is interested in seeing degrees in high-demand careers — computer science, health care, engineering. But each of those industries becomes a Herculean feat to integrate into correctional facilities and ensure job access upon release.

"Those are areas that I'm interested in developing, but they have their own challenges. So, in the area of health care, it's really hard to get licensed with a felony conviction ... and in the area of computer sciences, it's super challenging to do the training for computer science with the lack of access to the internet," Jones said.

## Remaining challenges

When Pell access was revoked, its effect in Wisconsin was limited. Moraine Park Technical College, as well as a few others, taught some credit-fulfilling courses starting in the 1980s, Jones said.

"There was not this big, robust system," he said. "There was a college here and a college there, a course here and a course there."

Attitudes changed. Programs expanded.

Tommy Thompson was governor in the 1990s when Wisconsin's prison population nearly tripled, going from 6,953 in June 1990 to closing out December 1999 with 20,111 incarcerated.

By early 2022, however, when Thompson was serving as interim president of the UW System, he said he wanted to increase prisoners' access to higher education.

But the reality remains that prisons were built and operate as

correctional facilities, not colleges — setting up myriad challenges to increasing access within the Department of Corrections' facilities.

Classrooms are small and educational programs can be disrupted when correctional facilities, such as at Green Bay and Waupun, go under monthslong lockdowns over inmate behavior or staffing shortages.

"Everyone's talking about larger class sizes, expanding their programming inside ... as we look at the facilities, the individual DOC facilities and what they're capable of hosting, it's a different story," Moreno said. "Prisons were not built to be institutions of learning. They were built to warehouse people."

## Limited access

One of the starkest differences is the lack of internet access for incarcerated students. While students on campus can register for classes, schedule academic advising and access course materials online, that's not the case in Wisconsin's prisons.

Secure internet connections and monitored devices that incarcerated students can use to access coursework exist, but they're heavily restricted, Jones said. And the relatively small Department of Corrections' IT department supports access across 37 correctional facilities, with educational technology needing to be juggled with other basic care technologies.

Some programs still fill out forms with pencil and paper, Moreno said. Most of the meetings for UW-Madison and UW-Green Bay programs, from enrollment to advising, are done in person in the correctional facilities.

It's all "necessary and good," Moreno said, but the process is time-consuming in ways different than for those present on campus. Just the application for the program alone can take the better part of a day to fill out, with a full-time employee needing to assist every prospective student.

And while Pell grants can help cover the costs of running college programs in prisons, the amount students receive doesn't cover the full cost of instruction, Moreno said. Universities and colleges have to pick up the rest of the tab.



Wausau Daily Herald

## Meet the contestants running for Miss Wausau Area and Miss Wausau Area's Teen

Jamie Rokus

Wausau Daily Herald  
USA TODAY NETWORK - WISCONSIN

WAUSAU - The Miss Wausau Area Scholarship Organization will soon name its first Miss Wausau Area and Miss Wausau Area's Teen to represent the community for the next year. The contest is also an official local preliminary to the Miss Wisconsin and Miss Wisconsin's Teen competitions to be held in June 2024 in Oshkosh.

Directed by Jenny Stanke, the mother of Miss America 2023 Grace Stanke, the competition to name both titles will start at 4 p.m. Saturday at the UW Center for Civic Engagement, 625 Stewart Ave.

Thousands of dollars in scholarships will be awarded to women from the Wausau community, according to the organizations Facebook page.

"The Miss America and Miss America's Teen Organizations provide endless opportunities for young women to

earn scholarships, learn interview skills, develop their talents, and form lifelong friendships and memories," Stanke said in a press release. "I am excited to bring these opportunities to the women of central Wisconsin."

The Miss Wausau Area Scholarship Competition is open to women between the ages of 18 and 28, while Miss Wausau Area's Teen contestants must be between the ages of 13 and 18. Competitors for both age divisions must reside, work or attend school in Marathon County.

Here's what you need to know before you go.

### What's this year's theme?

This year's competition will be held on Veterans Day, and the theme will be "Thank You, Veterans." Four members of the Veterans of Foreign Wars 388 Honor Guard will be presenting flags for the national anthem.

Miss Wisconsin 2022 Kylene Spanbauer, a native of Fond du Lac and a ba-

ton twirler with the University of Iowa Marching Band for five years, will serve as emcee for the competition. Other special guests will include Miss Wisconsin 2023 Lila Szyryj and Miss Wisconsin's Teen 2023 Trinity Horstman.

"The women of Marathon County are

See **CONTESTANTS**, Page 6A



USA TODAY NETWORK-WISCONSIN FILE PHOTO



## Wausau Daily Herald

# Contestants

Continued from Page 5A

exceptionally talented, and they have been working incredibly hard in preparation for the Miss Wausau Area Competition," Stanke said. "I look forward to crowning our inaugural winner and showcasing all that our community has to offer."

### What does the competition look like?

The contestants for Miss Wausau Area will compete in five phases: interview, talent, evening gown, health and fitness and an on-stage conversation.

The morning of the competition, each contestant will meet privately with a panel of five judges for a 10-minute interview. That portion of competition is worth 30% of her overall score.

On stage, each contestant will perform a 90-second talent that shows her skills and personality. This portion of competition is worth 20% of her score.

Contestants will also show poise, confidence, beauty, charm and elegance in an evening gown that reflects their personal styles, worth 20% of their scores.

Health and fitness shows each contestant's commitment to personal health and wellness, also showing her energy, confidence and personality. In this portion of competition, worth 20% of her score, each contestant will wear athletic wear and sneakers and will perform a short fitness routine.

Each contestant will also answer an on-stage question at the competition, counting for 10% of her final score. The on-stage question is designed to show her ability to think quickly and show her personality.

### Meet the Miss Wausau Area 2024 contestants

Three young women will compete for the title of Miss Wausau Area 2024.

**Contestant No. 1: Alicia Hoffmann**  
Hoffmann, a student at Northcentral Technical College, will be singing for her talent. Her community service initiative is supporting people with post-traumatic stress disorder with Patriot K9s of Wisconsin.

**Contestant No. 2: Lauren Hjelsand**  
Hjelsand, a student at Madison Area Technical College, will be performing a personal monologue for her talent. For her community service initiative, she will be speaking about equitable STEM education.

**Contestant No. 3: Alanna Racine**  
Racine, a student at D.C. Everest High School, will be singing for her talent. Her community service initiative is supporting mental health awareness.

### Miss Wausau Area's Teen 2024

Tessa Knezic, a student at Wausau West High School, is the only teen who signed up for the Miss Wausau Area Teen 2024 competition. She will be singing opera for her talent and her community service initiative is spreading her message about amplified mus-



**Alicia Hoffmann is a contestant for Miss Wausau Area 2024.** PHOTOS PROVIDED BY THE MISS WAUSAU AREA SCHOLARSHIP ORGANIZATION



**Lauren Hjelsand is a contestant for Miss Wausau Area 2024.**



**Alanna Racine is a contestant for Miss Wausau Area 2024.**



**Tessa Knezic is a contestant for Miss Wausau Area's Teen 2024.**

culoskeletal pain syndrome.

Because they do not have enough teen contestants to hold a competition, Stanke told the Daily Herald Friday that she can appoint Knezic as the title winner.

### Where can I get tickets?

Tickets for Saturday's Miss Wausau Area Scholar-

ship Competition cost \$15. They will be available at the door. Only cash will be accepted.

For more information, email [misswausaurea@gmail.com](mailto:misswausaurea@gmail.com) or visit Miss Wausau Area Scholarship Organization on Facebook.

Editor Jamie Rokus can be reached at [jrokus@gannett.com](mailto:jrokus@gannett.com) or follow her on Twitter at [@Jamie\\_Rokus](https://twitter.com/Jamie_Rokus).





# NTC event targets businesses interested in apprenticeship programs

Northcentral Technical College (NTC) is pleased to announce an event geared toward helping area businesses that are interested in implementing an apprenticeship program. The event, Apprenticeships: Superhighway to Good Jobs, will be held at NTC's Wausau campus on Tuesday, November 14 from 8 a.m. – 10 a.m. A virtual attendance option will be available and breakfast will be provided for those attending in-person.

Businesses that are interested in or have questions about starting apprenticeships are encouraged to have their staff attend this event. Hear from local employers that have successfully implemented apprenticeships in the workplace during the employer panel, along with the benefits of apprenticeship. Some industries that commonly partner with NTC and the Department of Workforce Development to offer apprenticeships include:

- Healthcare
- Manufacturing
- Construction
- Transportation
- Construction

Registration can be completed online by visiting: [www.ntc.edu/calendar](http://www.ntc.edu/calendar). Anyone with questions about the event is encouraged to contact Katie Koleske, Apprenticeship Manager at NTC, at [koleske@ntc.edu](mailto:koleske@ntc.edu).

Northcentral Technical College ([www.ntc.edu](http://www.ntc.edu)) is north central Wisconsin's premier two-year college of choice and is a resource for all District residents. It provides individuals, organizations and businesses with quality skills training in a wide range of programs designed to build a competitive, technologically advanced workforce in today's rapidly changing global environment.

NTC has six convenient campus locations in Wausau, Antigo, Medford, Phillips, Spencer and Wittenberg, as well as a Public Safety Center of Excellence 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.



# Marathon plans timber harvest in school forest

By Kevin O'Brien

For the first time in nearly 30 years, the Marathon School District is planning to harvest timber from its school forest, which may also host more student activities in the future after several decades of declining use.

During a report to the school board last Wednesday, teacher Sarah Riesgraf, a member of the school forest committee, said the group recently heard a presentation from DNR forest ranger Nick Hovda, who has developed a forest stewardship management plan for the district.

Hovda's plan calls for selectively removing trees from five distinct parts of the forest, referred to as "stands," with an emphasis on getting rid of ash before emerald ash borer becomes a problem. The harvest would occur over a five-year period, from 2023 to 2028, with no harvesting allowed between April 15 and July 15 due to seasonal restrictions on cutting down trees with oak wilt.

"The last time we had a timber harvest at the school forest was in 1994," Riesgraf told the board.

The 80-acre forest, which was first purchased in 1954 for \$1 as a tax delinquent property, includes species such as sugar maple, white ash, red oak, aspen and red pine. Students have planted over 10,000 trees there since 1959.

Running down the middle of the property is a high-voltage power line, which is located within a utility right-of-way that splits the forest into two 40-acre sections. Riesgraf said part of the manage-

ment plan would be to plant pollinators within the right-of-way, but first the district needs to talk to the utility company about stopping its regular herbicide sprayings. She said the district could get the seeds for free, and students could do some of the planting as part of their classes.

"As far as I know, there's not been many students out there since the '90s," Riesgraf said.

The first step in preparing for a timber harvest would be to mark the trees. Riesgraf said Hovda may be able to do it if he has time available or it could be done at no cost through UW-Stevens Point. Hovda would also like to do what's called a "timber cruise" evaluation to determine the approximate value of the wood in the forest before bids are accepted in the summer, she said.

District administrator Rick Parks said he expects the harvest sales to bring in "more than \$2,000 and less than probably \$50,000" in revenue, which will likely be reinvested in facilities for the forest, such as bathrooms, a shelter, trails or signage.

Riesgraf said Chris Fierie at Riverside Land Surveying has offered to survey the forest for free so the district can officially mark the property boundaries and keep people from chopping down trees or doing unauthorized activities in the forest, Riesgraf said. A local Eagle Scout, Leo Norlack, is also interested in doing a project that includes trails and a firepit.

Because the forest is located about 12 miles away in the town of Mosinee, Parks said most student activities involve high

schoolers taking daylong trips to the site, but the district would like to get more grade levels engaged at the property.

In other business:

■ As recommended by athletic director Curt Miller, the board voted to combine the track program's two head coaching positions into one for both the boys and girls teams. Out of the 46 teams at the sectional meet this year, Miller said Marathon was one of only two schools that has two track coaches, and he and many others believe switching to one will offer a lot of benefits. Miller, as the single head coach, will take over control of the boys team from EJ Otto.

■ The board approved the creation of three new high school classes, including chamber choir for eight to 12 singers who pass an audition, along with introduction to sociology and introduction to psychology, which will replace courses currently offered through [Northcentral Technical College](#). High school principal David Beranek said the district will save between \$250 and \$300 per student by having the two dual-credit courses taught in-house by social studies teacher Jacob Skalitsky, rather than by an instructor at [NTC](#).

■ The board took no action on changing the membership age requirements for the Marathon Wellness Center, where anyone under the age of 18 is required to be supervised by an adult. Parks said district officials will try to crack down on underage individuals using their parents' membership cards to get into the wellness center unsupervised. Otherwise, he said a supervisor would need to

be hired if underage kids were allowed in without a parent or guardian.

■ The board approved the hiring of Taylor Ensign as an agriculture/science teacher, allowing ag classes to restart in the second semester. The position has been vacant since Connor Ellenbecker accepted the position of associate principal at Marathon Elementary School/Marathon Venture Academy. Ensign, who has previous teaching experience in Colby, will need to be certified to teach science classes before the second semester starts in January. She will also serve as the district's FFA advisor.

■ The board approved the hiring of Brenda Wirkus as a teacher's assistant at the elementary.

■ Board members agreed to have the district purchase Knox Boxes, which will allow multiple law enforcement agencies and fire departments to access school buildings in case of an emergency. Parks said each box costs about \$1,000 to purchase and install, and at least one will be placed at each school building. Knox Boxes allow emergency responders to get into the buildings without the district having to issue individual key cards to multiple agencies.

■ The board voted to implement a full ACH payment system, which means coaches, referees and other outside workers will no longer receive paper checks. Parks said the district issued over 3,000 checks last year, and 50 checks went uncashed, with some of them having to be voided. The ACH system will save the district both money and staff time, he said.



Medford, The Star News

## Security Health Plan donation helps NTC students pursue careers in health care

Security Health Plan pledges to continue its annual \$1,000 scholarship through the Northcentral Technical College (NTC) Foundation. The scholarship is granted to a new or continuing, full-time (minimum of 12 credits) or part-time (minimum of 6 credits) student who is enrolled in any of the NTC associate degree or diploma programs in the health care field. The Security Health Plan scholarship started in 2008 and has provided \$13,000 in scholarships to 13 students who are now in a variety of health

care careers in the area.

Every year, the NTC Foundation awards scholarship dollars to students of all ages. According to NTC Director of Annual Giving and Scholarships Sheila Rossmiller, two-thirds of NTC students are part-time and balance a work schedule along with their classes, so scholarships provide some much-needed financial support.

"Our students are so grateful when they receive a scholarship because they are working hard to support

themselves and studying to either begin a career or advance their career," said Rossmiller. "These scholarships give them an added boost of support as they pursue their dreams." The NTC Foundation was established in 1976. The first scholarship was awarded in 1977.

This spring a new scholarship session will open on Wednesday, Jan. 17, 2024, and will run through Tuesday, Feb. 20, 2024. The online application can be found at [www.ntc.edu/scholarships](http://www.ntc.edu/scholarships).

Medford, The Star News

# Seminar to focus on safety of seniors in their homes

BY BRIAN WILSON  
NEWS EDITOR

As the number of senior citizens who live independently increases, so does the need to make sure they remain safe in their homes.

The Taylor County Health Department along with Taylor County Commission on Aging and other members of the Supporting Healthy Aging Coalition are working together to promote a series of seminars for Home Safety for Seniors.

The first seminar will be held on Nov. 28 from noon to 1:30 p.m. at [Northcentral Technical College](#) Campus located on Progressive Ave. in Medford. Light refreshments will be available at the seminar and people are asked to RSVP by calling 715-748-1420.

The 90-minute session will include tips to keep you and your loved ones safe around the house and help prepare you for emergencies. The program will also include information about reducing the risk of injuries from falls, carbon monoxide poisoning and other dangers.

All attendees will receive two free battery-operated carbon monoxide detectors and be entered for a chance to win a free fire extinguisher. Carbon monoxide is a colorless, odorless gas that is a by-product of the combustion of fossil fuels such as natural gas and oil.

Most carbon monoxide exposures happen in the winter with unvented or improperly vented space heaters that use combustible fuel such as kerosene or gas being the biggest cause nationwide. While newer model heaters include oxygen sensor shut-offs, older models often do not have these which can lead to issues.

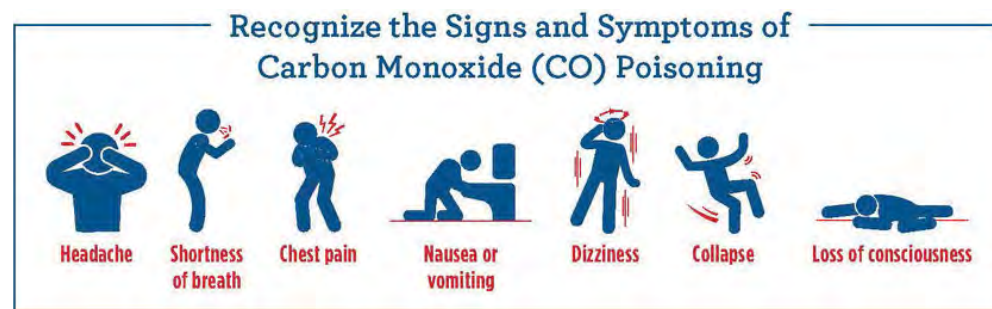
Other common causes of carbon monoxide poisoning include Malfunctioning cooking appliances; Tobacco smoke; Clogged chimneys; Auto exhaust or idling vehicles; Malfunctioning water heater; Malfunctioning oil, wood, gas, or coal furnaces; Malfunctioning gas clothes dryer; Gas or fuel-burning appliances in cabins or campers, barbecue grills, pool or spa heaters, or ceiling-mounted heating units and fires.

Common symptoms of carbon monoxide poisoning include: Headache; Dizziness; Weakness; Nausea and vomiting; Shortness of breath; Blurry vision; Disorientation and Respiratory failure. If untreated, it can lead to death.

According to the 2023 County Environmental Health Profile for Taylor County, prepared by the Wisconsin Environmental Public Health Tracking Program, the county's rates for hospital visits due to carbon monoxide poisoning are double that of the rest of Wisconsin making this an important area of concern.

The effects of carbon monoxide poison are cumulative, meaning they get worse the longer someone is exposed. Because the symptoms mirror other illnesses, people may not be aware they are in danger. Carbon monoxide detectors are an important line of defense for all households and especially for independent senior citizens to alert them if there is a danger.

Carbon monoxide is just one of the dangers that peo-



ple can face in their homes.

Other dangers that will be highlighted in the seminar include fall prevention; protecting against fires; avoiding bathroom hazards; poisoning concerns; and steps to prevent being a victim of abuse or other criminal behavior.

Jenn Viergutz of the Taylor County Commission on Aging noted that fall prevention is an especially important topic for many independent seniors. At her office at the Aging and Disability Resource Center, there are

many resources about how to reduce the risk of falls in homes including the removal of throw rugs and other potential tripping hazards, installation of grab bars, especially near steps and in bathrooms, and of habit changes, such as not rushing to answer a phone, which can lead to fall risk.

The planned Home Safety and Seniors session on November 28 will include these topics and more and is open to seniors and family members to learn more about ways to stay safe while living at home.



SUBMITTED

Taylor County Lions from Gilman, Jump River, Whittlesey, Rib Lake and Medford have donated 200 large print 2024 calendars for use by county residents with low vision. Calendars can be picked up at Taylor County Commission on Aging located at 845 E. Broadway Avenue, Medford. The calendars are also available at County Nutrition Sites.



## WHAT'S HAPPENING

### FRIDAY, NOV. 17

**BOWLER:** Bob and Tom Show Live, 5-9 a.m., North Star Mohican Casino Resort, W12180 County Road A. Free show to first 200 guests.

**KESHENA:** Native Artist Arts and Crafts Sale, 9 a.m. to 4 p.m., Menominee Cultural Museum, W3426 County Road VV. Beadwork, paintings, earrings, woodcarvings, baskets, beaded dream catchers, moccasins, mittens, doll clothes, scarves, regalia, quilts and more. Prize drawings 3 p.m.

**SHAWANO:** Shawano Recovery Center presents "Under the Sea, Not Under the Influence," 7-10:30 p.m., Shawano County Park Pavilion, W5791 Lake Drive. Sober prom fundraising event, \$20 per person, \$30 per couple. 715-201-0367 or shawanorecoverycenter.com.

**BOWLER:** Bob and Tom Live Comedy Show, 10:30 p.m., North Star Mohican Casino Resort, W12180 County Road A. Tickets \$20 at etix.com.

### SATURDAY, NOV. 18

**KESHENA:** Holiday Bazaar and Craft Show, 9 a.m. to 2 p.m., St. Michael's Parish, N816 State Highway 47-55. Craft show, Christmas shop, cookies by the pound, basket raffle, food and more.

**WITTENBERG:** Babysitting Certification, 8 a.m. to 3:30 p.m., [Northcentral Technical College](#), 402 N. Genesee St. Class includes basic care for infants and children, basic first aid, child behavior and appropriate activities, emergency protocols, and more. \$69.

### SUNDAY, NOV. 19

**GRESHAM:** Fall Craft Fair, 11 a.m. to 5 p.m., Jungles On Main, 1215 Main St. \$20 a table. Call for a table 715-787-6026.

### TUESDAY, NOV. 21

**SHAWANO:** Thanksgiving Day meal delivery, First Presbyterian Church, 100 W. Presbyterian St. Homebound people may register by 1 p.m. Nov. 21 to have a Thanksgiving meal delivered Nov. 23 within the Shawano city limits. Call 715-526-3329 to register for this free meal.

### WEDNESDAY, NOV. 22

**GILLET:** 33rd annual Gillett Community Thanksgiving Dinner, 3:30-6:30 p.m., Hillside Assembly of God Church, 5890 State Highway 22. Turkey and ham with all the trimmings, free and offered to anyone who would enjoy the feeling of being a part of a large family. Deliveries are available to those homebound in Gillett, Suring, Cecil or Oconto Falls. When making reservations

at 920-855-2962, [teri@hillsideassembly.com](mailto:teri@hillsideassembly.com) or [www.hillsideassembly.com](http://www.hillsideassembly.com), ask for a specific time slot: 3:30-4:15 p.m., 4:30-5:15 p.m. or 5:30-6:15 p.m.

### THURSDAY, NOV. 23

**SHAWANO:** Turkey Trot 5K race, 8-9:30 a.m., Total Fitness, 116 N. Main St., Suite A. \$25 adults, \$20 children 10 and under. Proceeds benefit Shawano County Humane Society. Register at front desk or [shawanototalfitness.com](http://shawanototalfitness.com) by Nov. 17 to be guaranteed a T-shirt.

### FRIDAY, NOV. 24

**OCONTO:** Winter Wonderland lighting ceremony, 5 p.m., Holtwood Campground, 400 Holtwood Way. Holiday light display through Jan. 14.

### SATURDAY, NOV. 25

**SHAWANO:** Shop Small Saturday, 3-5:30 p.m., Franklin Park, 235 S. Washington St. 100 decorated Christmas trees, children's activities, wagon rides, music, treats and 5 p.m. tree lighting.



**Bear - Meet Bear.** He is a friendly boy who knows a few tricks and is potty trained. If you would like to meet sweet Bear, please contact us!



**2. Silas - Meet Silas.** He is a mixed breed puppy looking for a home. He is currently 4 months old and 25lbs still growing. He loves to be active and meet new people.



**3. Boo - Boo** is a 4 year old Husky looking for an active home. He is most comfortable outdoors and likes to keep busy. Boo's adopters will need to work on his confidence and socialization



**Augie - Augie** is a 5 year old pit shepherd mix looking for a home. Augie has a love for toys and fun. He is a rather independent dog who would prefer to be the only dog in his future

## OUT & ABOUT

### THURSDAY SEPTEMBER 21

**Open Tab •** Scanni's Alehouse and Eatery, Schofield. Acoustic. 5 pm. 715-241-7665

### FRIDAY SEPTEMBER 22

**Meaghan Owens •** Stoney Acres Farm, Athens. Country. 5 pm. 715-432-6285

**Kevin Troestler •** District 1 Brewing Company, Stevens Point. Country. blues. 7 pm. 715-544-6707

**Sam Rodewald •** Mosinee Brewing Company, Mosinee. Acoustic indie-pop. 7 pm. 715-693-2739

### SATURDAY SEPTEMBER 23

**Tom Winkers •** O'so Brewing Company, Plover. Acoustic. 3 pm. 715-254-2163

**Garth Engelbright •** Point Brewery, Stevens Point. Acoustic variety. 4 pm. 715-444-9310

**Brian Drow •** Sunset Point Winery, Stevens Point. Folk, blues, pop. 6 pm. 715-544-1262

**Amelia Ford •** District 1 Brewing Company, Stevens Point. Pop & folk-rock. 7 pm. 715-544-6707

### ON STAGE

**Classical Thursday •** Thurs. 9/21, Leigh Yawkey Woodson Art Museum, Wausau. Concert performed by the Central Wisconsin Symphony Orchestra during the Birds in Arts exhibit. Starts at 5:30 pm. <https://www.cwso.org/>

**Aber Suzuki Center Recital •** Sat. 9/23, Michelsen Hall, Noel Fine Arts Center Building, UWSP Stevens Point, Stevens Point. The students at the Aber Suzuki Center will present a recital with instruments such as cello, guitar, harp, piano, violin, viola and voice. Starts at 2 pm. Free. [Suzuki.Office@uwsp.edu](mailto:Suzuki.Office@uwsp.edu)

**Them Coulee Boys •** Sat. 9/23, Jensen Community Center Theater, 487 N Main St, Amherst. Americana, folk, punk, bluegrass, rock & roll. Doors open at 6:30 pm. Show starts at 7 pm. \$25 reserved seating. 715-824-5202 or [jensencenter.org](http://jensencenter.org)

**Dead Loss, Seisma, Grindge •** Sat. 9/23, Polack Inn, Wausau. Rock 'n roll. 21+. Starts at 9 pm. \$5 cover. 715-845-6184

**Notes@Night: Dr. DJ Ninja •** Wed. 9/27, The Square, Downtown Stevens Point. Variety. Starts at 5:30 pm. <https://www.downtownpointwi.com/>

### ONGOING

**Kronenwetter Farmers Market •** Sundays from 6/18-10/22, Buska Park, 2390 Terrebonne Dr, Kronenwetter. Vendors will feature vegetables,

fresh fruits, lemonade, desserts, fresh-cut flowers, honey, eggs, lotion, soaps, salsas, clothing, egg rolls and more. Area musicians will perform throughout the summer. Market opens from 9 am-2 pm. <https://www.kronenwetter.org/>

**Farmers' Market •** Mondays from June-Oct., River Park, Mosinee. Opens from 11 am-4 pm. <https://www.mosineechamber.org/>

**Learning Essentials About Parenting •** Mondays, Children's WI, 705 S 24th Ave, Wausau. Learn how to solve problems and strengthen relationships in your home. Starts at 6 pm. Free. 715-848-1457 to register

**Parent Aide Triple P In-Home Program •** Children's WI, 705 S 24th Ave, Wausau. Program that promotes positive parenting practices to address and prevent a range of social, emotional, and behavioral problems in children and teens. For parents of children ages 0-17. 715-660-0397 for more information or to sign up

**Werle Park Plus Neighborhoods of Wausau •** 2nd Monday of most months, Grace United Church of Christ, 535 S 3rd Ave, Wausau. Meet and discuss neighborhood issues. Use basement entrance off back of church. Starts at 6 pm. 715-845-7051

**Wausau Area Striders •** Tuesdays thru late September, Horace Mann track, 3101 N 13th St, Wausau. Track and hill running workouts. Starts at 5:45 pm. Free. <https://www.facebook.com/WausauAreaStriders>

**Central Wisconsin Marine Corps League Detachment 350 •** 3rd Wednesday of each month, 2970 Post Road, Plover. Meet at 6:30 pm. New members are welcome. 715-824-3343 or 715-252-3339 for more info

**Veterans Weekly Cup-of-Coffee at a Glance •** Wednesdays, Denny's, Rothschild. Veterans can meet and enjoy a cup of coffee and meal. Starts at 10 am. More info at <https://mikehell123.wixsite.com/website>

**Wednesday Night Sessions •** Wednesdays, Mount Olive Lutheran Church, Weston. Enjoy a fellowship meal at 5:30 pm. Programs include FISH (for parents and children ages 3-grade 5), Ignite Confirmation (grade 6 & 7), Fusions Youth Group (for grades 8-12), and an adult bible study. Starts at 6:15 pm. <https://www.mtoliveweston.org/>

**Aspirus Wausau Farmers Market •** Every Thursday. Located at Aspirus Corporate Parking Lot, 2200 Westwood Dr, Wausau. Opens 9 am. Aspirus.org

**History Chats •** Every Thursday, hosted online by the Marathon County Historical Society. Learn about Marathon County's history from Ben Clark and/or Gary Gisselman. Starts at 12:30 pm. On Facebook Live and Marathon County Historical Society's Youtube page

**Out & About •** Every Thursday (except 4/14 & Thanksgiving), Jubilee House Free Community Meal, St. Matthew Catholic Church Campus, 221 S 28th St, Wausau. 4:30 pm-6 pm. 715-848-6120

**AARP Chapter 272 Monthly Meeting •** 3rd Mon. of each month. United Way Office, 705 S 24th Ave, Wausau. Each month will have a speaker discuss a current topic in the news or in the area as well as legislation being proposed that affects those over age 50. On 9/18, Tracy Johnson of NAMI Northwoods will share ideas for maintaining good mental health. AARP membership encouraged but not required to attend. Starts at 1:30 pm. 715-571-6189

**Mobile Wi-Fi Hotspots available at MCPL •** now thru the end of 2023, all Marathon County Public Library locations. Two Wi-Fi hot spots are available for checkout at each MCPL locations. Hot spots can be checked out for a period of two weeks. Patrons must be 18 years or older, have an MCPL card and no reliable internet at home. <https://mcpl.us> for more info

**First UU Church of Wausau Service •** Sundays. First UU Church of Wausau, 504 Grant St, Wausau. All are welcomed at the first UU Church of Wausau. Sun. 9/17 Reverend Mason will be preaching "Explaining Ourselves". In the midst of Rosh Hashanah, the first of the Jewish High Holy Days, Mason will be preaching about forgiveness, how to see it, when to reconcile (or not), and how to explain ourselves to each other. Starts at 10:30 am. <http://uuwausau.org/>

### EVENTS/SPECTATOR

#### SPORTS

**Wausau Poetry Walk •** Fri.-Sat. 9/1-9/30, hosted by the Marathon County Public Library at downtown Wausau & downtown Stevens Point. Go for a walk downtown at your own leisure and

read poems at different businesses. 10 poems will be displayed at storefronts in Wausau & 10 will be displayed at storefronts in Stevens Point. Folks can also pick up a scavenger hunt entry sheet at Janke Book Store, the Portage County Public Library or Bound to Happen Books in Stevens Point, complete the sheet and return the sheet by 9/30 to be entered in a prize drawing. More info at <https://www.mcpl.us/>

**Library Card Signup Drive •** Fri.-Sat. 9/1-9/30, all Marathon County Public Library locations. New cardholders can enter a prize drawing when they pick up their card in person during the month of September. 715-261-7230 for more info

**Vintage Game Night •** Thurs. 9/21, hosted by the Marathon County Historical Society at the Woodson History Center, 410 McIndoe St, Wausau. Learn about and play vintage games. Starts at 5 pm. Free. <https://www.marathoncountyhistory.org/>

**Celebrate the Harvest •** Saturdays & Sundays 9/23-9/24 & 9/30-10/1, 114 Vinal St, Wittenberg. Show will include live music, variety of gems for sale, pottery, pumpkin arrangements, photography, oil painting and more. Starts at 11 am. Music performance at 1 pm on 9/23. Free. [www.wallsofwittenberg.com](http://www.wallsofwittenberg.com)

**Scaled Up Reptile Expo •** Sun. 9/24, hosted by Scaled Up Expo at Central Wisconsin Convention and Expo Center, 10101 Market St, Rothschild. Look at the reptiles from different breeders, stock up on supplies and possibly take a reptile home. Starts at 10 am for VIP, 11 am for general admission. \$12 VIP admission, \$6 general admission, free for ages 5 and under. <https://www.scaledupexpos.com/>

**Painting With Buttons •** Mon. 9/25, Marathon County Public Library, Edgar. Create a work of art using only paint & buttons. Starts at 5 pm. Free. 715-352-3155

**Rothschild Book Club: "The School for Good Mothers" by Jessamine Chan •** Wed. 9/27, Marathon County Public Library, Rothschild. Discuss Chan's novel with other readers. Starts at 11 am. Call 715-359-6208 for more info

#### LIFELINES

**Medicare options through Security Health Plan •** hosted weekly, hosted online by the Marshfield Clinic. Learn how Medicare plans offered

by Security Health Plan of Wisconsin can help you afford quality insurance. Visit [www.securityhealth.org/OnlineEvent](http://www.securityhealth.org/OnlineEvent)

**Personal Needs Closet •** First United Methodist Church, 903 3rd St, Wausau. Free toilet paper, paper towel, soap, personal toiletries and laundry detergent. Enter from parking lot on Fulton St. 2nd Tuesdays 1-3 pm, 4th Saturdays 9-11 am. 715-842-2201

**Claire's Critter Closet •** First United Methodist Church, 903 3rd St, Wausau. Free cat food, dog food, beds, toys, treats, collars and cat litter. Enter from parking lot on Fulton St. 2nd Tuesdays 1-3 pm, 4th Saturdays 9-11 am. 715-842-2201

**Improve Your Balance: Prevent Falls Resource Fair •** Wed. 9/20,

[Northcentral Technical College](https://www.northcentraltechnical.edu/), Wausau. Reduce your risk of falling by learning about strength & balance, exercises, tips to make your home safer, assistive devices, medications and fall risks, resources to help you stay independent and more. No advance registration required. Starts at 1 pm. Free. 888-486-9545

**Blood Drive •** Thurs. 9/21, Saint Andrew Lutheran Church, 3200 N Mountain Rd, Wausau. Starts at 12 pm. [Redcrossblood.org](http://Redcrossblood.org)

**Blood Drive •** Fri. 9/22, Woodson YMCA, 707 N 3rd St, Wausau. Starts at 10 am. [Redcrossblood.org](http://Redcrossblood.org)

### VOLUNTEERING OPPORTUNITIES

**Find More Donation + Volunteer Opportunities!** Go to the United Way Volunteer Connection volunteer website at [unitedwaymc.galaxydigital.com](http://unitedwaymc.galaxydigital.com).

**Fight Food Insecurity!** Wednesday, September 20, 9am-12pm at Red Door Family Farm. How do family farms play a critical role in fighting food insecurity? Come find out how the Marathon County Hunger Coalition, an initiative of United Way of Marathon County, is helping families tackle the lack of consistent access to enough food. Come prepared to work (e.g., harvesting, weeding) but also enjoy time spent with a team of people committed to fighting hunger in our community. Register at [www.unitedwaymc.org/volunteer](http://www.unitedwaymc.org/volunteer).

**Family Liaisons Needed!** Spend a gratifying morning or afternoon in the Surgical Waiting

Area at Marshfield Medical Center - Weston! Volunteers are needed to assist patients with checking in, gathering contact details for loved ones, and guiding family members to patients before and after surgery. Normal shifts are 5am-9am, 9am-1pm and 1pm-5pm Monday through Friday, but we are happy to accommodate your schedule. Call 715-393-2605 to sign up!

**Help Families Access Free Clothing!** United Way of Marathon County is looking for Donation Processing volunteers to organize Community Closet donations, ensure they are in good condition, and prepare them for the shopping floor. Volunteers are asked to commit to at least two shifts per month, Wednesdays 1-4pm and/or Fridays 9am-12pm. Sign up at [unitedwaymc.org/volunteer](http://unitedwaymc.org/volunteer) or contact Carly at [channey@unitedwaymc.org](mailto:channey@unitedwaymc.org) or 715-298-5719 for more information!

**Join An Influential Committee!** Monk Botanical Gardens is in need of committee members to help shape the direction and success of the Gardens. Committees include special events, marketing, and finance. Contact Megan Johnson at (715) 261-6309 for more information.

### IN-KIND DONATED ITEMS NEEDED

**More Donation + Volunteer Opportunities!** Go to the United Way Volunteer Connection volunteer website at [unitedwaymc.galaxydigital.com](http://unitedwaymc.galaxydigital.com).

**Community Pantry Items Needed!** The Women's Community Center shelter is in need of the following items: new underwear and socks for men and women, new or gently used unisex t-shirts, leggings, men's pajama pants, toilet paper, paper towels, and cleaning products. Donations can be dropped off during business hours at 3200 Hilltop Ave. in Wausau or contact Allie at [allie@womenscommunity.org](mailto:allie@womenscommunity.org) or 715-842-5663.

**Stamps Needed!** Faith in Action mails birthday and special occasion cards to their clients and volunteers on an ongoing basis (30-50 each month). Stamps can be dropped off at or mailed to their office at 630 Adams St, Wausau, WI 54403. Contact Jamie at 715-848-8783 or [WausauFAInfo@gmail.com](mailto:WausauFAInfo@gmail.com) with questions.

# Wausau Pilot & Review

COMMUNITY

## NTC to hold event for businesses interested in apprenticeship

November 9, 2023

[Facebook](#) [Facebook](#) [Reddit](#) [Twitter](#) [Tumblr](#) [Mastodon](#) [Email](#) [Print](#)

WAUSAU – Northcentral Technical College will hold an event geared toward helping area businesses that are interested in implementing an apprenticeship program.

Apprenticeships: Superhighway to Good Jobs will be held from 8 a.m. to 10 a.m. Nov. 14 at NTC's Wausau campus, 1000 W. Campus Drive. A virtual attendance option will be available and breakfast will be provided for those attending in-person.

Businesses that are interested in or have questions about starting apprenticeships are encouraged to have their staff attend this event. Hear from local employers that have successfully implemented apprenticeships in the workplace during the employer panel, along with the benefits of apprenticeship. Some industries that commonly partner with NTC and the Department of Workforce Development to offer apprenticeships include:

- Healthcare
- Manufacturing
- Construction
- Transportation
- Construction

Registration can be completed online by visiting [www.ntc.edu/calendar](http://www.ntc.edu/calendar). Anyone with questions about the event can contact Katie Koleske, apprenticeship manager at NTC, at [koleske@ntc.edu](mailto:koleske@ntc.edu).

## Wisconsin Experts have joined a government task force on workforce and Artificial Intelligence

Veonna King Nov 8, 2023 Updated Nov 8, 2023 0

WISCONSIN, Wis. (WAOW) -- Governor Tony Evers announced the assigned 30 members to the [Governors Task Force](#) on Workforce and Artificial Intelligence (AI).

The task force was created to bring private and public sector leaders to identify and observe safe practices of AI.

One of those task force members is Greg Cisewski the, Dean of Agricultural Sciences, Utilities & Transportation at Northcentral Technical College.

"How does it effect industry and then how can we make sure that used equitability and as in inclusive of as everyone in central Wisconsin and then how we do we craft and craft regulation around that and how do we fund it," said Cisewski.

Since being announced Cisewski states how they have already been working to improve internet access. "People in small communities in the north who probably don't have broad band access right now should have the same access as people in the suburbs," said, Cisewski.

Ultimately, the goal is to ensure the safety of everyone while creating more opportunities to benefit people of Wisconsin.

"Utilize AI for all these different industries but make sure we keep people safe keep the information that's being collected safe and protect all the end users," said, Cisewski.

## Winning with Wisconsin Workforce event

🕒 NOVEMBER 1, 2023 / 🗨️ 0



Northcentral Technical College has partnered with the North Central Wisconsin Workforce Development Board and the Wisconsin Department of Workforce Development to host Winning with Wisconsin's Workforce at NTC on November 29, 2023, from 11 a.m. – 1 p.m. The event is free to attend. To register, go to: [eventbrite.com/d/wi-wausau/business-events/?page=1](https://eventbrite.com/d/wi-wausau/business-events/?page=1) and click on the Winning with Wisconsin's Workforce Q4 – North Central event. There is no cost to register.

Winning with Wisconsin's Workforce will bring together businesses, community leaders, elected leaders, and workforce development professionals to discuss technology and training programs in North Central Wisconsin. The event will feature discussions on Wisconsin Fast Forward-funded technical education and customized training programs, grant application processes and timelines, local recipient success stories, and more.





# Gov. Evers Announces Appointments to Governor's Task Force on Workforce and Artificial Intelligence

Oct 30, 2023 | 9:24 AM

MADISON — Gov. Tony Evers today announced the appointment of 30 members to the Governor's Task Force on Workforce and Artificial Intelligence (AI) and set the first public task force meeting for Mon., Oct. 30, 2023.

Administered by the Wisconsin Department of Workforce Development (DWD) in coordination with the Wisconsin Department of Administration (DOA) and Wisconsin Economic Development Corporation (WEDC), the task force is bringing together private and public sector leaders to identify policies and investments that will continue to advance Wisconsin workers, employers, and job seekers through this technological transformation.

"AI is changing how we work and the needs of employers and workers, and we must continue to adapt in order to ensure our workforce, our economy, and our state are prepared for the 21st century," said Gov. Evers. "These task force members represent a range of fields that are a critical part of the important work we have to do to better understand and prepare for AI, and I am confident that with their insights and expertise we can work to identify the impacts of AI on various sectors and explore best practices that will help us plan for the future."

DWD Secretary Amy Pechacek said Wisconsin's record-breaking economic performance—including a historically low unemployment rate, record high number of jobs, strong labor force participation rate, and record budget surplus—position the state well to harness dynamic AI opportunities.

"We are excited to convene the Governor's Task Force on Workforce and Artificial Intelligence and identify strategic approaches to optimize the benefits of AI for our workforce and economy," said DWD Secretary Pechacek. "At DWD, we pioneered the use of AI to resolve a backlog of unemployment insurance claims during the COVID-19 pandemic. We want to continue Wisconsin's leadership with a workforce ready to capitalize on the opportunities of this fourth industrial revolution."

"In Wisconsin, we are committed to building an economy that works for everyone," said DOA Secretary Kathy Blumenfeld. "The task force provides a mechanism to gather expertise, insight, and public input to develop policies and programs that will advance opportunities for all."

"Already, Wisconsin industries and employers are deploying AI in fields ranging from manufacturing and health care to transportation, agriculture, and the sciences," said WEDC Secretary and CEO Missy Hughes. "We view the task force as a means to further harness these technologies to strengthen workforce capacity and drive economic development."

Appointees to the Governor's Task Force on Workforce and Artificial Intelligence are:

- Amy Pechacek, Secretary, DWD;
- Kathy Blumenfeld, Secretary, DOA;

- Missy Hughes, Secretary and CEO, WEDC;
- Dr. Jill Underly, State Superintendent, Wisconsin Department of Public Instruction;
- Jay Rothman, President, UW System;
- Dr. Morna Foy, President, Wisconsin Technical College System;
- Troy Streckenbach, County Executive of Brown County;
- Trina Zanow, Chief IT Officer, DOA;
- Dr. Charles Lee Isbell Jr., Provost, UW-Madison;
- Greg Cisewski, Dean, School of Agricultural Sciences, Utilities & Transportation, Northcentral Technical College;
- Dr. Gholamreza Dehnavi, Department Chair, Department of Electrical and Computer Engineering, UW-Platteville;
- Dr. Kaushal Chari, Dean of Sheldon B. Lubar College of Business, UW-Milwaukee;
- Dr. Xuedong (David) Ding, Associate Dean for the College of Science, Technology, Engineering, Mathematics and Management, Director for School of Engineering, UW-Stout;
- Jeffrey Morin, President, Milwaukee Institute of Art & Design;
- Stephanie Bloomingdale, President, Wisconsin State AFL-CIO;
- Jack Salzwedel, Board Chair, American Family Mutual Insurance Company;
- Jeff Yabuki, Chairman, Motive Partners;
- Nadiyah Johnson, CEO, Milky Way Tech Hub;
- Karl Reichenberger, Chief Intellectual Property and Information Technology Counsel, Johnson Controls;
- Mark Tyler, Chairman, OEM Fabricators Inc.;
- Ann Franz, Executive Director, NEW Manufacturing Alliance;
- Levi Felling, Chief Technology Officer, Elite EXTRA;
- Jeri Koester, Chief Information and Digital Officer, Marshfield Clinic Health System;
- Israel Squires, Managing Partner, Midpoint Ventures;
- Chris Hein, Director of Customer Engineering, Google Public Sector;
- Dr. Keyanna Conner, Managing Director, Deloitte Consulting;
- Tim Fiocchi, Senior Director of Governmental Affairs, Wisconsin Farm Bureau Federation;
- Dave Mickelson, Member of Wisconsin Farmers Union;
- Brian Foster, Chief Operating Officer, Jeff Foster Trucking Inc.;
- Tyler Clark, U.S. Government Affairs Industry Director, Microsoft;

The first meeting of the Governor’s Task Force on Workforce and Artificial Intelligence is set for Mon., Oct. 30, 2023, from 1 to 4:30 p.m. with virtual and in-person meeting options. The in-person event will be held at the Concourse Hotel and Governor’s Club, 1 W. Dayton St., Madison, WI 53703. Register for attendance and choose attendance for one of three subcommittees via [Eventbrite](#).

The three subcommittees are:

- Industries, Occupations, and Skills: This subcommittee will delve into the industries, occupations, and functional skillsets most likely to benefit or experience disruption from AI. Both employee and employer needs will be addressed.
- Equity and Economic Opportunity: This subcommittee will focus on advancing equity and economic opportunity as part of the AI transformation.
- Workforce Development and Educational Solutions: Based on the work of the previous two groups, this subcommittee will identify policy, educational, and budget solutions to prepare Wisconsin’s workforce, drive economic development, and sustain thriving communities.

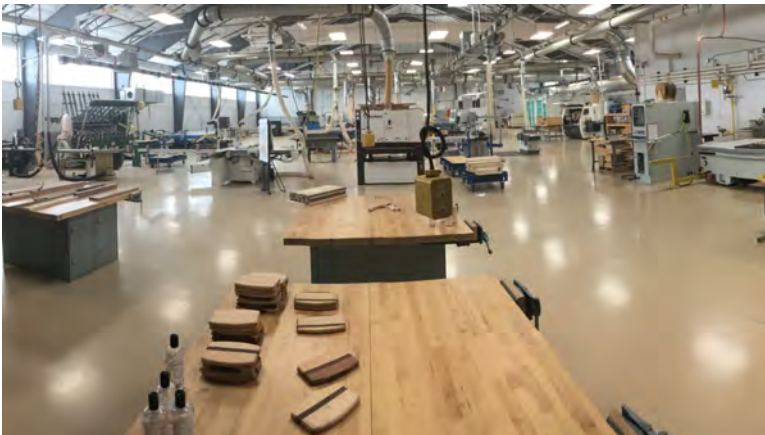
Featured speakers at the October 30th meeting include: DWD Chief Economist Dennis Winters; Caroline Yap, Managing Director, Google Global AI Business; Emily Rose McRae, Senior Director Analyst, Gartner; and Tyler Clark, U.S. Government Affairs Industry Director, Microsoft.

Gov. Evers [first announced](#) the creation of the Governor's Task Force on Workforce and Artificial Intelligence in August, and Executive Order #211, which established the task force is available [here](#). Learn more about the task force, sign up for future notifications, and track ongoing work at DWD's web page [here](#).



## Training The Next Forestry Industry Specialists

*October 20, 2023*



Did you know that forest products provide 24 billion dollars to Wisconsin's economy? Or that Forestry is the number 1 employer in 8 Wisconsin counties? These are important facts that highlight the value of timber to Wisconsin.

To support the industry, skilled workers are needed. One college that is devoted to educating the necessary workforce is Northcentral Technical College in Antigo. Logan Wells is the Wood Science Instructor at the Wood Technology Center of Excellence. There, they have state of the art equipment and courses that teach the career skills needed for the forestry supply chain.

"From the moment the tree is cut all the way to making finished products, we go over all the skills and steps needed in that process," states Wells. There are several program options for students. There is a two year associate degree, a one year technical diploma, and then certificates for a specific area of the industry.

Class sizes are on the smaller side since the industry is very specialized. Currently, there are six students pursuing the associate degree. There are also six pursuing various certificates. Wells would like to see at least twelve students for the associate degree and twelve for the technical diploma.

Wells is seeing growth over his last several years with the program. "We're starting to get the message out that there's a lot of great careers in the trades. Just to understand that being able to work with your hands, and troubleshoot, and step right into industry after a shorter amount of schooling is a great route for a lot of people," said Wells.

<https://omny.fm/shows/mid-west-farm-report-madison/training-the-next-forestry-industry-specialists>



## Wausau FFA Students teaching agriculture to 4th graders

Austin Kurisu Oct 11, 2023

**WAUSAU, Wis. (WJFW)**- Learning the different parts of agriculture can be challenging, but starting at an early age can make that process easier. Wausau High School Future Farmers of America students are helping teach 4<sup>th</sup> graders about agriculture.

The high schoolers are teaching the 4th graders about agriculture through the Food For America program.

“I really enjoy doing this, when I was in 4<sup>th</sup> grade this was probably one of my favorite things out of all of elementary school that we ever did,” said Ally Siikarla a Wausau FFA Student.



Over 700 4<sup>th</sup> graders in every elementary school in Wausau will be learning more about agriculture at the Northcentral Technical College farm. The different stations are led by Wausau high schools east and west FFA students through the Food for America program.

“We’re able to learn more about our stations as we teach them today because usually we don’t focus on them that much, but now that we have to teach them to little kids we need to know what we have to do and then we learn more ourselves too,” said Siikarla.

The students learned more about how cows are milked and where the milk goes to get processed, vet science, livestock learning, animal nutrition, as well as learning more about tractors.





“Really kind of every aspect of agriculture is covered in a little degree, having a better understanding of where their food comes, how the animals are treated, and just general agriculture all around,” said Joe Staszak an FFA Advisor and Agriculture teacher at the Wausau School District.

The 4<sup>th</sup> graders not only get to learn more about agriculture but the high schoolers improve their leadership and agricultural skills as well.

“We love having them out here because, we love having future generations learn about agriculture and finding something their passionate about, and it’s also something we’re very passionate about so we love talking about it,” said Avery Edwards an FFA Student.



The high school students hope this experience will inspire a new interest in agriculture for the 4<sup>th</sup> graders.

“It’s just a good experience for the kids to learn everything about FFA and actually involve it in their lives somehow,” said Siikarla.

Another day of FFA students teaching agriculture through the Food For America program will take place on October 13.

# Gaming community looks to grow in Central Wisconsin

By Brenden Retzlaff Oct 7, 2023 Updated Oct 7, 2023 0



WAUSAU, Wis. (WAOW) -- Northcentral Technical College welcomed gamers to their campus this Saturday for an area video game tournament.

The event included nearly 40 students from high schools and colleges throughout Central Wisconsin to play some of their favorite video games competitively; including Super Smash Brothers Ultimate.

There was lots of button mashing, but the school was happy to see a growth in the gaming community.

Andrew Cashin has been organizing and running gaming events over the last seven years and says that a lot has changed in recent years.

"We used to be really small in Central Wisconsin. We had people running tournaments out of Family Videos. To finally get the recognition for E-sports out of these big schools like NTC is massive. I love seeing a community get together and play this game that we've been playing and loving for years, even decades," Cashin said.

Cashin says the best way to join or be involved in an E-sports team or league is to look through Discord servers and check out social media pages.

The tournaments at NTC are held monthly.

NTC's next event is November 18, 2023.

## **Wausau-Area Technical College Focuses on Filling Worker Pipeline**

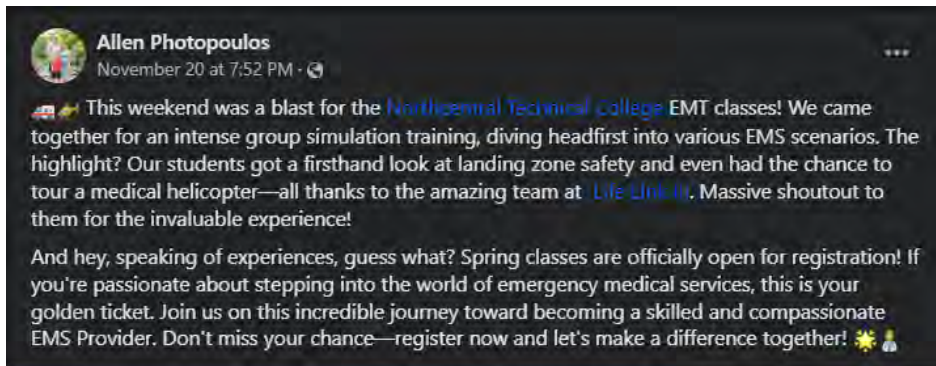


WMC's President/CEO Kurt Bauer and Vice President Wade Goodsell visited Northcentral Technical College this week and toured its manufacturing classrooms, including the state-of-the art Engineering and Advanced Manufacturing Center of Excellence, with an Industry 4.0 Smart Manufacturing Lab, Electronics, Mechanics and Robotics Lab and a Mechatronics and Fluid Power Lab.





Northcentral President Dr. Jeannie Worden briefed Bauer and Goodsell on various initiatives to meet the workforce needs of its region. Specifically, she talked about a new degree in artificial intelligence and Move to Manufacturing, a program designed to help inspire the next generation to considering careers in manufacturing.



**Taylor County Health Department · Follow**  
1d · 🌐

Join us on Tuesday, November 28th, for another Supporting Healthy Aging Event held at [Northcentral Technical College - Medford Campus](#)! This event is focused on safety in the home, preparing for emergencies, and how to reduce risk of injuries from falls, carbon monoxide poisoning, and other dangers.

<https://fb.me/e/39w5tlkdw>

Each household will receive 2 FREE Carbon Monoxide detectors, and the chance to win a fire extinguisher!

#Free #event #learning #carbonmonoxide #safety #SupportingHealthyAging

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Join our **Supporting Healthy Aging** series

**Home Safety & Senior**

Join us at this 90-minute session for tips to keep you and loved ones safe around the house, help prepare for emergencies, and reduce your risk of injuries due to falls, carbon monoxide poisonings, and other dangers.

**Tuesday, Nov. 28 from 12-1:30PM at Niles**  
1 Progressive Avenue, Medford | Light refreshments available

All attendees will receive **two FREE Carbon Monoxide** battery-operated detectors (Limit of 1 free 2pk of detectors per household) **AND be entered for a chance to win a FREE fire extinguisher!**

RSVP 715-748-1414

¡Únase a nuestra serie Apoyando el envejecimiento saludable

**Seguridad en el hogar y personas mayores**

¡Únase a nosotros en esta sesión de 90 minutos para obtener consejos que mantendrán a usted y a sus seres queridos seguros en la casa. Aprenderán a prepararse para emergencias y reducir el riesgo de lesiones por caídas, intoxicaciones por monóxido de carbono y otros peligros.

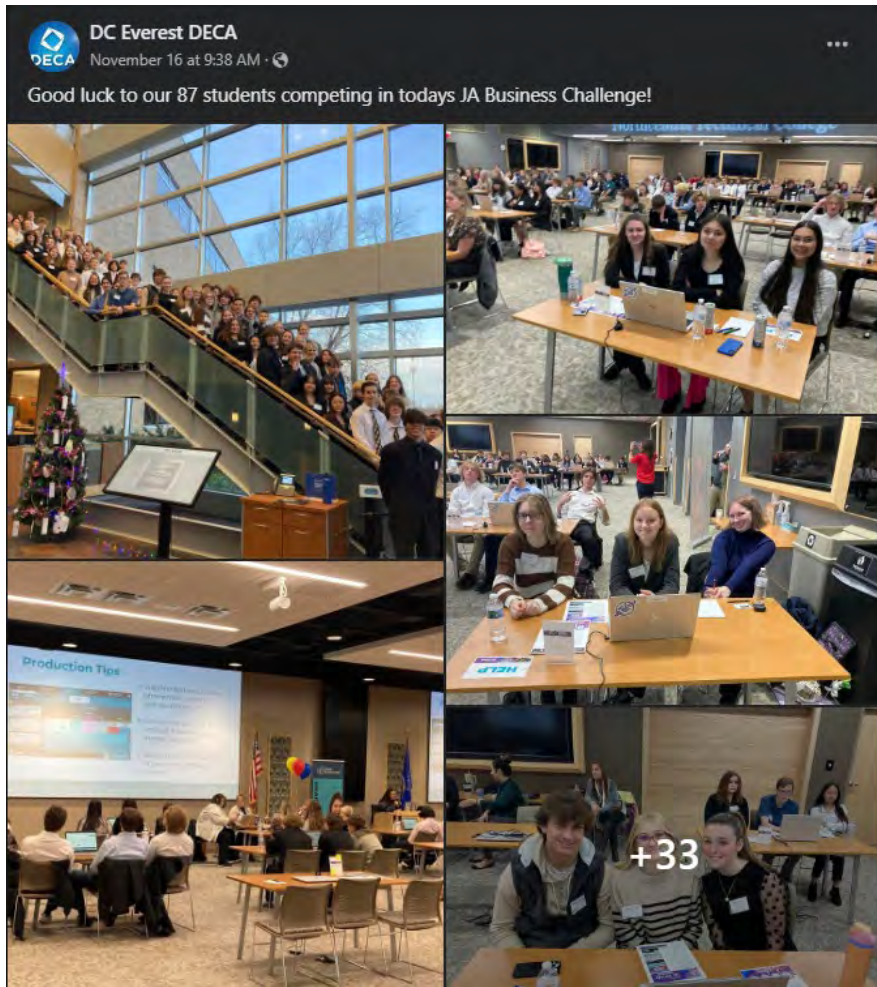
**Martes 28 de noviembre de 12 a 1:30 p. m. en Niles**  
01 Avenida Progresista, Medford | Refrigerios ligeros disponibles

Todos los asistentes recibirán GRATIS dos detectores de monóxido de carbono que funcionan con baterías. (Límite de 1 paquete de 2 detectores gratis por hogar) Y participar para tener una oportunidad ¡Para ganar un extintor de incendios GRATIS!

RSVP 715-748-1414

Supported by the WI Environmental Public Health Tracking Program at Wisconsin DHS and the Supporting Healthy Aging Coalition. Cuenta con el apoyo del Programa de seguimiento de la salud pública ambiental de Wisconsin del DHS de Wisconsin y la Coalición de apoyo al envejecimiento saludable.









## Chequamegon School District

5d · 🌐

Last week, the 9th-grade class traveled to [Northcentral Technical College Phillips Campus](#) in Phillips to explore the classes and programs available.

#NTCSoar #CSDSoar



## Junior Achievement Northcentral Area · Follow

November 20 at 12:49 PM · 🌐

We held the first JA Business Challenge event last week and it was a great success with 39 student teams (115 students!) participating across the Northcentral Area! Congratulations to our TOP TWO teams:

1st place (\$1,000 Scholarship): Dayton Goralski, Adam Gage and Aiden Alford from [DC Everest Senior High School DC Everest Area School District](#)

2nd place (\$750 Scholarship): Tyler Underwood, Payton Lawrence and Jake Lepak from [Marathon High School Marathon School District](#)

Thank you to all of our student participants, volunteers and supporters for making this event possible: [Northcentral Technical College](#) [Polito's Pizza](#) [Briq's Soft Serve](#)






 **Be Amazing** is at **Northcentral Technical College**.  
6d · Wausau · 🌐

**Cookies in a Jar Project**  
The [Northcentral Technical College](#) Be Amazing Club members are raising money for two classmates who are receiving medical treatments at the Milwaukee Children's Hospital. The club members put together 40 cookie mixes and are selling them every Tuesday and Thursday in the NTC cafeteria from 10:00-12:00 during the month of December. The money they raise will help pay for medical expenses. So amazing!  
#studentshelpingothers



 **Rotary Club of Wausau** · Follow  
6d · 🌐

A big shout out to [Northcentral Technical College](#), Ken and Dustin, for giving us a tour of the STEM Center and seeing how robotics work.





## Randolph Cambria Friesland FFA · Follow

November 14 at 6:00 AM · 🌐

### Meet our Officer

Stationed left of the President, our 2023-2024 Student Advisor is... Katelyn Bobholz

My SAE's are Specialty Animal and Food Processing

My SAE's are both related to my Specialty Animal ... Bees! I collect the honey from the bees to in order to produce honey in which I sell. In addition I use the left over wax to make candles where I sell them at our annual banquet.

I will attend North Central Technical College in Wausau majoring in Nursing to become a Pediatric Nurse.

My favorite color is without a doubt Neon Orange



## Unified School District of Antigo

November 15 at 7:00 PM · 🌐

Antigo High School Skills USA hosted the 2023 Wisconsin District 3 Skills USA Competition!

We had 202 students attend the competition from 15 various high schools and middle schools across the state of Wisconsin. Students competed in 28 various events including Team Engineering Challenge, Culinary, First-Aid CPR, Welding, Baking and Pastries, and Related Technical Math to name a few.

On behalf of Antigo Skills USA, we would like to thank our Unified School District Staff Judges and contestant chairs from other schools. We also want to thank our event sponsors: Volk's Auto, Sawmill Surplus, All Sauced Up Catering, Northstar Lanes, Krueger and Steinfest, Sartori, Fleet Farm, Northwoods Blooms, and Northcentral Technical College.

**Skills USA Mission:** Skills USA is America's proud champion of the skilled trades. Our mission is to empower students to become skilled professionals, career-ready leaders and responsible community members.

**Skills USA Vision:** Skills USA's vision is to produce the most highly skilled workforce in the world, providing every member the opportunity for career success.

#AntigoPride







## Northwood Tech Business Professionals of America · Follow

November 14 at 11:39 AM · 🌐

Yesterday the Northwood Tech BPA members attended the Fall CTSSO Leadership Conference at Northcentral Technical College in Wausau. The keynote shared the importance of self branding and the employer panel provided tips and tricks for skills needed on the job.

Congratulations to Kate Meck, State President and Sonny Glinski, Parliamentarian for the 23-24 year. We are so fortunate to have such a strong membership and members who embrace the BPA principles.




## Wausau West High School · Follow

November 10 at 2:12 PM · 🌐

Yesterday-November 9, 12 students competed in the areas Finance and Investment Challenge Bowl at Northcentral Technical College. Congratulations to all competitors, and an even bigger congratulations to Woody Tischer, Gabi Heuser, Rachel Harder, and Savannah Wisniewski on winning! They will now compete in the State competition May 15 in Madison. Another congratulations to Woody for being selected for the regional team, the top four competitors in yesterday's competition.







**CourseLeaf · Follow**  
 November 8 at 12:30 PM · 🌐


Join [Northcentral Technical College](#) for a special session at [WI Association of Collegiate Registrars & Admission Officers \(WACRAO\)](#) tomorrow located in Conference C where they will share how a new online scheduling solution that integrates with their SIS has helped them validate against campus policies and eliminate common conflicts.

## Northcentral Technical College Modernizes Scheduling Processes and Plans for Workday

with CourseLeaf




WACRAO 2023 Session  
November 9 @ 2 PM CST


**County Land & Title, LLC is at North Central Technical College.**  
 November 2 at 1:36 PM · Wausau · 🌐

A huge thank you to The Mosinee Chamber of Commerce for putting together an amazing business luncheon at North Central Technical College. Their culinary students served us a 5 course meal that was remarkable! We learned so much about NTC and all they are doing to strengthen our local workforce by creating programs specifically catered to industries that are needed the most.














Centergy, Inc. · Follow

October 16 · 🌐

The Centergy October Newsletter is available! Check out featured investors and partners in the Central Wisconsin region.

Greater Wausau Chamber of Commerce, CWIMA, The Boldt Company, Heart of Wisconsin Chamber of Commerce, Wisconsin Economic Development Corporation, Wisconsin Housing and Economic Development Authority (WHEDA), Pittsville Area Business, JH Findorff, Portage County Business Council, Inc., Merrill Chamber, Mosinee Area Chamber Of Commerce, MACCI, Adams County, WI Chamber of Commerce & Tourism, Mid-State Technical College, Northcentral Technical College, UWSP, and Small Business Development Center at UW-Stevens Point




CENTER

ral WI Alliance for Economic Dev

MYEMAIL.CONSTANTCONTACT.COM

Central WI Days, Childcare, Small Community Forum, Entrepreneurship Portal, and more!





School District of Stratford · Follow

October 4 · 🌐

October is "Manufacturing Month" in Wisconsin. As part of the "Heavy Metal Tour", 8th grade students were able to see and tour Witmer Furniture in Abbotsford and B&D Fabricators in Unity, as well as have a walkthrough tour of Northcentral Technical College-Wausau campus. We are thankful to NTC, as well as the businesses and sponsors of this annual event.

#GoTIGERS #TigerPRIDE #iagdtbat



**Wausau School District**  
October 17 · 🌐

The Northcentral Technical College Agriculture Center of Excellence welcomed over 700 fourth graders from #WausauSchools for the East High and West High's annual FFA Food for America event!

The FFA High School students led various stations around the farm, teaching the elementary students all about agriculture. Everyone enjoyed a fun day of learning!



**Mosinee High School**  
October 12 · 🌐

Youth Apprentices spent the morning at NTC's YA Day program learning about employability skills, STEM activities and value systems. One student was able to explore the culinary program with Chef Travis and observe her brother in the baking and pastry lab. We left the college inspired about our futures! #NTC





## Wisconsin Forestry Center

October 17 · 🌐

The [Wisconsin Forestry Center](#) is celebrating Wisconsin Forest Products Week, October 15-22, 2023!

Did you know that we are developing a Mill Technology Training Program?

This immersion program will prepare students for cutting-edge sawmill operation and maintenance jobs. Participants will learn to turn logs into lumber for making trim, cabinets, and other products. Course content will cover site safety, log and lumber grading, hardwood sawing, edging, and trimming.

The training program will be based at the Wood Technology Center of Excellence at [Northcentral Technical College](#) in Antigo, the Midwest's only primary-to-secondary wood manufacturing center. As part of the grant program, NTC will be building a training sawmill that will be the only one of its kind in the country. It will feature a double-cut band head rig with a tilted carriage, horizontal resaw, pre-turning workstation, a fully-optimized edger, and a trim saw.

To learn about our Immersion Training Programs, visit <https://bit.ly/3QfYomi>.


To learn more about the Wisconsin Forestry Careers Coalition, visit <https://bit.ly/3FZ33TO>.

To learn more about NTC's Wood Technology Center of Excellence, visit <https://www.ntc.edu/.../wood-technology-center-excellence>.








**School District of Tomahawk**  
 October 26 · 🌐

THS Physics students had the opportunity to participate in an Engineering Tomorrow Lab at Northcentral Technical College!

Engineering Tomorrow brings:


- ✔ Real-world experiences
- ✔ A lifetime of curiosity

The students selected the Robotics Lab. Students learned about the critical components of robotic systems and how these systems can be used to explore our world and improve our lives, including increasing the safety of our roads. They learned about the history of coding and were introduced to the coding design process. They also experimented with writing the computer code that programs a virtual robot to navigate a maze.

Thank you to NTC and Engineering Tomorrow for such a great opportunity!

#GoHatchets  
[Northcentral Technical College](#)




 **Firefighter Training, Development, and Coaching** · Follow  
17h · 🌐

Acquired structure fire training can't be beat. Sign up soon or it may be cancelled. December 2nd just outside of Wausau.

<https://www.ntc.edu/.../fir.../acquired-structure-burn/24183>

#firefightertraining



NTC.EDU  
**ACQUIRED STRUCTURE BURN 24183 | Northcentral Technical College**  
Due to social distancing guidelines, some of these course sections may have reduced capacity...

 **Greater Wausau Chamber of Commerce**  
18h · 🌐

The Greater Wausau Chamber of Commerce hosted an AI: Riding the Digital Wave of Transformation program at Northcentral Technical College on Monday, November 27, 2023.



## Media Monitoring Suite



Reports

## Name Report

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WKOW (ABC) 10/10/2023 6:15:33 PM

Madison, WI

27 News @ 6

Local Viewership: 25,108

Local Publicity Value: \$1,519.67

shapes. >> to learn all of the fun things you can do this fall, just head to our web channel w k o w dot com here. huge spooky maine. >> alright northcentral technical college. welcome gamers to its campus for a video game tournament. the event included nearly 40 students from high schools and colleges throughout central wisconsin to play some of their favorite video games competitively, including super smash brothers, ultimate school was happy to see a growth in the gaming community. >> we used to be really small in central wisconsin. we have like people running turns out of like family videos. so to finally get the recognition for esports out of like these big schools is massive. i love seeing a to get together to play this game that we've all



Fox WZAW 10/30/2023 10:19:06 PM

Wausau, WI

Newschannel 7 @ 9pm

Local Viewership: 3,548

Local Publicity Value: \$262.20

learn how they're spreading awareness. (hannah borchert) that team of professionals... along with wausau metro strong, the women's community, the greater wausau chamber of commerce and northcentral technical college all teamed up to spread awareness for domestic abuse. the goal for the community training... to learn how you can help if you know someone in that situation. "everyone if they're not personally affected, everyone knows someone." someone impacted by domestic violence. (shannon jarecki, women's community) "a lot of times what we think about is the family, so the victim and their partner and maybe the children in the home." "it can really spread throughout the community and impact other community members." causing a ripple effect---from



WAOW (ABC) 11/15/2023 10:07:16 PM

Wausau, WI

News 9 WAOW at 10PM

Local Viewership: 5,149

Local Publicity Value: \$449.40

80s. but its also changed very little over the past four years. through construction campus construction nats and onto i-39 north - you'll find a similar story at northcentral technical college. there - the gender-gap is a bit leaders there say programs have been quite stable. "the reason that people are choosing ntc historically has been pretty consistent with our mission of serving the work force." sarah dillon has been with ntc for 19 years and oversees all student services. she tells us ntc is not marketing or recruiting specific to gender. their goal is to get

Items in this report: 3

Total Local Viewership: 33,805

Total Local Market Publicity Value: \$2,231.27

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