

**DISTRICT BOARD OF TRUSTEES REGULAR MEETING**

Tuesday, December 4, 2018  
Northcentral Technical College  
1000 W. Campus Drive  
Wausau, WI 54401  
Timberwolf Conference Center/D100

**12:15 p.m. Lunch**

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

**I. PLEDGE OF ALLEGIANCE TO THE FLAG**

**II. PUBLIC INPUT**

A. Public Comments

**III. APPROVAL OF MINUTES**

A. Approval of minutes from [October 23, 2018 Board of Trustees meeting](#) and [October 29, 2018 Board of Trustees special meeting](#).

**Motion:** That the Northcentral Technical College Board approve the meeting minutes from the October 23, 2018 Board of Trustees meeting and the October 29, 2018 Board of Trustees special meeting.

Voice vote required to approve.

**IV. ACTION ITEMS**

A. [Final Modifications to the 2017-2018 Budget](#) – Roxanne Lutgen

**Motion:** That the Northcentral Technical College District Board approve the Final Budget Modifications to the 2017-2018 Budget. (All modifications will be approved with one motion).

Voice vote required to approve.

B. [Modifications to the 2018-2019 Budget](#) – Roxanne Lutgen

**Motion:** That the Northcentral Technical College District Board approve the Budget Modifications to the 2018-2019 Budget. (All modifications will be approved with one motion).

Voice vote required to approve.

C. [Approval of the 2017-2018 Comprehensive Annual Financial Report](#) – Roxanne Lutgen

**Motion:** That the Northcentral Technical College District Board approve the 2017-2018 Comprehensive Annual Financial Report.

Voice vote required to approve.

D. [Approval of Policy 2.7: Board Conduct and Ethics](#) – Roxanne Lutgen

**Motion:** That the Northcentral Technical College District Board approve Policy 2.7: Board Conduct and Ethics.

Voice vote required to approve.

## V. CONSENT VOTING AGENDA

- A. Approval of consent Voting Agenda
  - 1. [Receipts & Expenditures](#)
  - 2. [Personnel Changes](#)

**Motion:** That the Board approves the Consent Voting Agenda including:

- 1. Receipts & Expenditures
- 2. Personnel Changes

Roll call vote required to approve.

## VI. INFORMATION/DISCUSSION

- A. President's Report
  - 1. Update on Infrastructure Project – Chet Strebe & Rob Elliott
  - 2. [Executive Summary of CCSSE Results](#) – Angie Servi
  - 3. Flexible Scheduling Update – Jeannie Worden, Darren Ackley & Cher Vink
  - 4. Student Representative's Report
  - 5. [Fiscal Strength/Cost per FTE](#)
  - 6. Legislative Update
  - 7. Comments from Informational Update
- B. Chairperson's Report
  - 1. WTC DBA Fall Meeting Update – October 11-13, 2018 (Appleton, WI) – Paul Proulx
  - 2. 2018 ACCT Leadership Congress Update - October 24-27, 2018 (New York, NY) – Paul Proulx
  - 3. WTC DBA Winter Meeting/Legislative Seminar – January 16-18, 2019 (Madison, WI)
- C. Information
  - 1. [Advisory Meeting Minutes](#)
  - 2. NTC Fall 2018 Commencement - Saturday, December 15, 2018 (Grand Theater)
    - Keynote Speaker: Dr. David Eckmann, President of the Wausau Region Chamber of Commerce
  - 3. [Upcoming Meetings/Events](#)
  - 4. [Good News](#)

## VII. MEETING ADJOURN

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

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



**DISTRICT BOARD OF TRUSTEES REGULAR MEETING MINUTES**

**Tuesday, October 23, 2018**

Northcentral Technical College

1000 W. Campus Drive

Wausau, WI 54401

**Center for Health Sciences (CHS) 1004**

The Northcentral Technical College District Board of Trustees met on October 23, 2018 at the Wausau Campus. Tom Felch called the meeting to order at 1:10pm.

**Roll Call:**

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

**Compliance with Open Meeting Law**

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

**I. PLEDGE OF ALLEGIANCE TO THE FLAG**

A. Recited the Pledge of Allegiance.

**II. PUBLIC COMMENTS**

A. There were no public comments

**III. APPROVAL OF MINUTES**

A. It was moved by Kristine Gilmore and seconded by Maria Volpe that the NTC Board of Trustees meeting minutes from September 18, 2018 be approved. Motion carried unanimously.

**IV. REGULAR VOTING AGENDAS**

- A. Approval of Tax Levy 2018-2019 – Roxanne Lutgen
  - a. The district board sets the official property mill rate at the October meeting based on NTC property valuations & Net New Construction valuation. Overall, this year’s district property valuations increased 3.2% over last year & 1.3% of that is from Net New Construction.
  - b. The increases in NTC’s operational and debt levy revenue result in a \$0.30 increase on a \$100,000 home, this is the same increase that was approved last year

It was moved by Lee Lo and seconded by Kristine Gilmore that the NTC District Board approves the tax mill rate of 1.27145 for fiscal year 2018-2019.

Motion carried unanimously.

## **V. CONSENT VOTING AGENDA**

- A. It was moved by Maria Volpe and seconded by Ruth Risley-Gray that the NTC District Board approves the consent Voting Agenda
- Annual Purchasing List – Fiscal Year 2017-2018
  - New IT – Service Desk Technician Apprentice Program
  - New IT – Software Developer Apprentice Program
  - Designation of Assistant, Associate, and Deputy Directors
  - Receipts & Expenditures
  - Personnel Changes

Motion carried unanimously.

**Roll Call** Vote Ayes: Faragher, Felch, Gilmore, Lo, Paulson, Proulx, Risley-Gray, Smith, Volpe

## **VI. BOARD DEVELOPMENT**

- A. K-16 Annual Report Update (Handout) – Jeannie Worden/Sarah Dillon
- i. Jeannie Worden discussed that the K-16 Annual Report (handout is included in the official meeting minutes) highlights the work of many people throughout the college to ensure high school students have the opportunity to start coursework early. This is a collaborative effort.
  - ii. Our Career Pathways grant allows us to give back over \$200,000 to our K-12 partners each year.
  - iii. Saved students and high schools over \$1.6 million in tuition through Dual Credit.
  - iv. In 2017-18 we served over 5,000 K-12 students on campus through many opportunities. These opportunities take the effort of the entire college: faculty, learning, marketing, foundation, etc.
  - v. Sarah Dillon highlighted pages 12 & 13 referencing the transition of area high school students to our programs. Transition rate for high school seniors coming to NTC straight from high school is 30% and at three years out we are seeing 50% of the students coming to NTC. We have a dedicated transition specialist to work with high school seniors to keep them engaged during their senior year of high school after applying to NTC.

## **VII. INFORMATION/DISCUSSION**

- A. President's Report
1. Legislative Update
    - We have been asked by the system office & District Boards Association to come up with a series of employers to endorse our budget request & write a letter of support. Our ask is that we would like to have the pie of state aid dollars be increased to support the continuing important role of the technical college in meeting the need of the tight labor market. We are asking for a \$36 million dollar increase in state aid for all 16 technical colleges. We would use

the additional funds to expand our health programs & health sections. In addition we want to do more with part-time activities. We also want to be able to continue to support new programs so that after grants go away we have a way to keep the programs that were funded by them going.

2. Grant Initiative Update – Vicki Jeppesen

- Since 2008, NTC has received almost \$73 million in grants & impacted over 105,000 students.
- NTC has been awarded almost \$52 million dollars in 5 years; a big part of that was the INTERFACE grant. We have about an 85% success rate in our grants.
- We are especially proud this year that we were awarded over \$730,000 in Workforce Advancement Grants as well as \$1.7million from WTCS grants.
- We returned \$0 from 2017-18!! That is quite significant. This is a cross collaboration of teams coming together.
- 2 current federal projects. One is the NSF STEM+C led by Dr. Darren Ackley. We were also just recently awarded our first USDA grant, led by Dr. Vicky Pietz.

3. Student Representative's Report

- Jeannie Worden introduced Marquise Piotrowski who is a 4<sup>th</sup> semester accounting student and is active in WSG. Marquise will graduate in December but will stick around & take more classes in business management. Her ultimate goal is to work in real estate as an appraiser.
- Thank you for supporting student life's new student engagement mode.
- First BLTs with ELT was held with over 40 students in attendance. Thank you to Dr. Weyers & her team for listening to the students & addressing concerns.
- Hosted first WSG meeting of the year which included students from around the WTCS to plan for the upcoming legislative seminar.

4. Comments from Informational Update

- DWD media event next week Tuesday at 1pm. DWD is currently finalizing the electronic invite which will be sent to all Board members when complete. The event will highlight the partnership and our trailer. Plan on taking the trailer to K-12s, business partners, jails, and the alternative high school.
- MindTrekkers was held here, and went very well. We welcomed approximately 6,000 people to campus. Thank you to Sheila Rossmiller, Jenny Erickson, Katie Metko & Emily Nowak for leading the charge with regard to this event.
- Heavy Metal tour was also held in October. We had over 1500 students on campus.
- Lori met yesterday for an Education & Workforce sub-committee related to the WI Dairy Taskforce. She met with nine agriculture leaders & two representatives from the assembly.
- Had a President's meeting & met with the leader of Ashley furniture & discussed the WTCS stepping up to meet his labor needs.

B. Chairperson's Report

1. WTC DBA Fall Meeting Update – October 11-13, 2018 (Appleton, WI)
  - Will speak to this at the December meeting.

C. Information

1. NTC Fall 2018 Commencement - Saturday, December 15, 2018 (Grand Theater)

- Keynote Speaker: Dr. Dave Eckmann, President of Wausau Region Chamber of Commerce
  - Please let Nikki Kopp know if you plan to attend.
2. Advisory Meeting Minutes
  3. Upcoming Meetings/Events
  4. Good News

**VII. MEETING ADJOURN**

By consensus the meeting adjourned at 1:57pm.

Respectfully submitted,

---

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

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



**DISTRICT BOARD OF TRUSTEES SPECIAL MEETING MINUTES**

Monday, October 29, 2018  
Northcentral Technical College  
1000 W. Campus Drive  
Wausau, WI 54401

**CONFERENCE CALL**

**WISLINE: 1-855-947-8255 Toll Free**

**Passcode: 8864 247#**

12:00 p.m.

The Northcentral Technical College District Board of Trustees met on October 29, 2018 via WISLine Conference Call. Vice Chairperson Paul Proulx called the meeting to order at 12:02 p.m.

**Roll Call:**

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

**Compliance with Open Meeting Law**

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

**I. ACTION ITEMS**

- A. Approval of Revised Mill Rate and Tax Levy for Fiscal Year 2018-2019 – Roxanne Lutgen
- New WI law removed personal property taxes from NTC's levy authority. We will receive that amount in May of 2019 instead of February. Impact was not included in the October 23<sup>rd</sup> board action therefore it is required today.

It was moved by Maria Volpe and seconded by Kristine Gilmore that the Northcentral Technical College District Board approves the tax mill rate of 1.26242 for fiscal year 2018-2019.

Motion carried unanimously.

**II. MEETING ADJOURN**

By consensus the meeting adjourned at 12:06 p.m.

Respectfully submitted,

---

Maria Volpe, Secretary/Treasurer

Northcentral Technical College District Board of Trustees



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 4, 2018

**TOPIC:** Final Modifications to the 2017-2018 Budget

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

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

**DATA/RESULTS:** The attached resolutions authorize modifications to the budget in accordance with Wisconsin Statute 65.90. As a normal course of business, routine transfers are made to the budget during the year within board parameters. These are the final modifications for the 2017-2018 budget.

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

**AGENDA CATEGORY:**

**PROPOSED MOTION:**

Voting Agenda

Board approval of the attached motions.

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

Signed:                     Lori A. Weyers                    

Dated:                     12/4/18

Proposed for Board Action  
December 4, 2018

GENERAL FUND  
BUDGET TRANSFER RESOLUTION  
2017-2018 Budget

WHEREAS, the Northcentral Technical College District general fund total resources are \$1,275,167 greater than budgeted for the fiscal year 2017-2018, and

WHEREAS, total uses in the District's general fund are \$1,275,167 greater than budgeted for fiscal year 2017-2018,

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

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

**Northcentral Technical College  
General Fund  
Budget Transfer Resolution  
2017-2018 Budget**

<u>RESOURCES</u>	<u>2017-2018 Budget</u>	<u>Recommended 2017-2018 Adjusted Budget</u>	<u>Difference</u>
Revenues:			
Local Government	\$8,992,280	\$8,989,481	(\$2,799)
State	19,200,000	19,438,280	238,280
Program Fees	9,250,000	9,304,321	54,321
Material Fees	500,000	548,545	48,545
Other Student Fees	450,000	486,963	36,963
Institutional	500,000	529,453	29,453
Federal	10,000	9,235	(765)
Total Revenues	<u>38,902,280</u>	<u>39,306,278</u>	<u>403,998</u>
Transfers from Reserves and Designated Fund Balances:*			
Designated for Operations	0	0	0
Designated for Post-Employment Benefits	0	852,169	852,169
Designated for State Aid Fluctuations	0	0	0
Designated for Subsequent Year	0	0	0
Designated for Subsequent Years	0	0	0
Total Transfers	<u>0</u>	<u>852,169</u>	<u>852,169</u>
Other Funding Sources:			
Interfund Transfers In	16,126	35,126	19,000
Total Transfers	<u>16,126</u>	<u>35,126</u>	<u>19,000</u>
Total Resources	<u>\$38,918,406</u>	<u>\$40,193,573</u>	<u>\$1,275,167</u>
<b><u>USES</u></b>			
Expenditures:			
Instructional	\$21,962,000	\$21,803,596	(\$158,404)
Instructional Resources	1,564,000	1,464,324	(99,676)
Student Services	2,228,000	2,198,537	(29,463)
General Institutional	8,402,000	8,053,055	(348,945)
Physical Plant	3,801,000	3,662,043	(138,957)
Public Service	0	0	0
Total Expenditures	<u>37,957,000</u>	<u>37,181,555</u>	<u>(775,445)</u>
Transfer to Reserves and Designated Fund Balances:*			
Designated for Operations	945,041	802,418	(142,623)
Designated for Post-Employment Benefits	0	0	0
Designated for State Aid Fluctuations	16,365	41,220	24,855
Designated for Subsequent Year	0	0	0
Designated for Subsequent Years	0	0	0
Total Transfers	<u>961,406</u>	<u>843,638</u>	<u>(117,768)</u>
Interfund Transfers Out	0	2,168,380	2,168,380
	<u>0</u>	<u>2,168,380</u>	<u>2,168,380</u>
Total Uses	<u>\$38,918,406</u>	<u>\$40,193,573</u>	<u>\$1,275,167</u>

\*Represents increase or decrease to designated balance.

Proposed for Board Action  
December 4, 2018

SPECIAL REVENUE FUND - OPERATIONAL  
BUDGET TRANSFER RESOLUTION  
2017-2018 Budget

WHEREAS, the Northcentral Technical College District special revenue fund - operational total resources are \$821,574 greater than budgeted for the fiscal year 2017-2018,  
and

WHEREAS, total uses in the District's special revenue fund - operational are \$821,574 greater than budgeted for fiscal year 2017-2018,

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.

Contract (institutional) revenue exceeded May projections while Federal revenue was less than projected, with a transfer from the General Fund to assist with Fund 2 administrative salaries and grant-related activities and overhead.

**Northcentral Technical College  
Special Revenue Fund - Operational  
Budget Transfer Resolution  
2017-2018 Budget**

<u>RESOURCES</u>	<u>2017-2018 Budget</u>	<u>Recommended 2017-2018 Adjusted Budget</u>	<u>Difference</u>
Revenues:			
Local Government	\$1,100,000	\$1,100,000	\$0
State	3,179,933	3,190,202	10,269
Program Fees	225,734	216,851	(8,883)
Material Fees	38,375	35,946	(2,429)
Other Student Fees	436,560	463,720	27,160
Institutional	3,443,760	4,056,426	612,666
Federal	1,878,875	1,651,666	(227,209)
Total Revenues	<u>10,303,237</u>	<u>10,714,811</u>	<u>411,574</u>
Other Sources			
Interfund Transfers In	<u>0</u>	<u>410,000</u>	<u>410,000</u>
Total Other Sources	<u>0</u>	<u>410,000</u>	<u>410,000</u>
Transfers from Reserves and Designated Fund Balances:*			
Designated for Operations	0	0	0
Designated for Subsequent Year	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Total Resources	<u>\$10,303,237</u>	<u>\$11,124,811</u>	<u>\$821,574</u>
 <u>USES</u>			
Expenditures:			
Instructional	\$7,675,736	\$8,238,137	\$562,401
Instructional Resources	114,833	129,146	14,313
Student Services	1,498,935	1,518,123	19,188
General Institutional	908,555	848,794	(59,761)
Physical Plant	46,513	45,721	(792)
Public Service	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>10,244,572</u>	<u>10,779,921</u>	<u>535,349</u>
Transfers to Reserves and Designated Fund balances:*			
Designated for Operations	<u>58,665</u>	<u>329,186</u>	<u>270,521</u>
Total Transfers	<u>58,665</u>	<u>329,186</u>	<u>270,521</u>
Other Uses			
Interfund Transfers Out	<u>0</u>	<u>15,704</u>	<u>15,704</u>
Total Other Uses	<u>0</u>	<u>15,704</u>	<u>15,704</u>
Total Uses	<u>\$10,303,237</u>	<u>\$11,124,811</u>	<u>\$821,574</u>

\*Represents increase or decrease to designated balance.

Proposed for Board Action  
December 4, 2018

SPECIAL REVENUE FUND - NON-AIDABLE  
BUDGET TRANSFER RESOLUTION  
2017-2018 Budget

WHEREAS, the Northcentral Technical College District special revenue fund - non-aidable total resources are \$225,951 greater than budgeted for the fiscal year 2017-2018,  
and

WHEREAS, total uses in the District's special revenue fund - non-aidable are \$225,951 greater than budgeted for fiscal year 2017-2018,

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

NOTE: The Special Revenue Fund - Non-Aidable accounts for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, or other governmental units. This fund primarily consists of Financial Aid and Student Organization activity. This fund also includes Community Area Network (CAN) agency activity as a public service.

**Northcentral Technical College  
Special Revenue Fund - Non-Aidable  
Budget Transfer Resolution  
2017-2018 Budget**

<b><u>RESOURCES</u></b>	<b>2017-2018 Budget</b>	<b>Recommended 2017-2018 Adjusted Budget</b>	<b><u>Difference</u></b>
Revenues:			
Local Government	\$200,000	\$121,466	(\$78,534)
State Aids	1,141,276	1,182,591	41,315
Other Student Fees	847,000	845,217	(1,783)
Institutional	240,000	271,189	31,189
Federal	11,487,113	11,720,997	233,884
Total Revenues	<u>13,915,389</u>	<u>14,141,460</u>	<u>226,071</u>
Transfers from Reserves and Designated Fund Balances:*			
Reserve for Student Organizations	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers	0	0	0
Other Funding Sources:			
Interfund Transfers In	<u>19,000</u>	<u>18,880</u>	<u>(120)</u>
Total Transfers	19,000	18,880	(120)
Total Resources	<u><u>\$13,934,389</u></u>	<u><u>\$14,160,340</u></u>	<u><u>\$225,951</u></u>
 <b><u>USES</u></b>			
Expenditures:			
Instructional	\$0	\$0	\$0
Student Services	13,819,122	14,076,667	257,545
General Institutional	0	0	0
Public Service	35,000	33,053	(1,947)
Total Expenditures	<u>13,854,122</u>	<u>14,109,720</u>	<u>255,598</u>
Transfer to Reserves and Designated Fund Balances:*			
Reserve for Student Organizations	<u>80,267</u>	<u>50,620</u>	<u>(29,647)</u>
Total Transfers	80,267	50,620	(29,647)
Other Uses:			
Interfund Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers	0	0	0
Total Uses	<u><u>\$13,934,389</u></u>	<u><u>\$14,160,340</u></u>	<u><u>\$225,951</u></u>

\*Represents increase or decrease to designated balance.

Proposed for Board Action  
December 4, 2018

CAPITAL PROJECTS FUND  
BUDGET TRANSFER RESOLUTION  
2017-2018 Budget

WHEREAS, the Northcentral Technical College District capital projects fund total resources are (\$15,320) less than budgeted for the fiscal year 2017-2018, and

WHEREAS, total uses in the District's capital projects fund are (\$15,320) less than budgeted for fiscal year 2017-2018,

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.

Generally, variances in this fund are due to timing of expenditures. Note that funding was transferred in from the General Fund for Antigo IT Data Recovery upgrades.



**Northcentral Technical College  
Capital Projects Fund  
Budget Transfer Resolution  
2017-2018 Budget**

<b><u>RESOURCES</u></b>	<b><u>2017-2018 Budget</u></b>	<b><u>Recommended 2017-2018 Adjusted Budget</u></b>	<b><u>Difference</u></b>
Revenues:			
Local Government	\$0	\$0	\$0
State	250,706	244,995	(5,711)
Institutional	468,600	480,232	11,632
Federal	35,491	35,357	(134)
Total Revenues	<u>754,797</u>	<u>760,584</u>	<u>5,787</u>
Transfers from Reserves and Designated Fund Balances:*			
Reserve for Capital Projects	780,582	0	(780,582)
Total Transfers	<u>780,582</u>	<u>0</u>	<u>(780,582)</u>
Other Funding Sources:			
Proceeds from Debt	11,500,000	11,500,000	0
Interfund Transfers In	0	759,475	759,475
Total Other Funding Sources	<u>11,500,000</u>	<u>12,259,475</u>	<u>759,475</u>
Total Resources	<u>\$13,035,379</u>	<u>\$13,020,059</u>	<u>(\$15,320)</u>
<b><u>USES</u></b>			
Expenditures:			
Instructional	\$1,926,889	\$1,833,337	(\$93,552)
Instructional Resources	1,327,117	1,250,986	(76,131)
Student Services	0	0	0
General Institutional	3,149,690	2,746,665	(403,025)
Physical Plant	6,631,683	6,436,012	(195,671)
Public Service	0	0	0
Total Expenditures	<u>13,035,379</u>	<u>12,267,000</u>	<u>(768,379)</u>
Transfer to Reserves and Designated Fund Balances:*			
Reserve for Capital Projects	0	753,059	753,059
Total Transfers	<u>0</u>	<u>753,059</u>	<u>753,059</u>
Other Uses:			
Interfund Transfers Out	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Uses	<u>\$13,035,379</u>	<u>\$13,020,059</u>	<u>(\$15,320)</u>

\*Represents increase or decrease to designated balance.

Proposed for Board Action  
December 4, 2018

DEBT SERVICE FUND  
BUDGET TRANSFER RESOLUTION  
2017-2018 Budget

WHEREAS, the Northcentral Technical College District debt service fund total resources are \$562,556 greater than budgeted for the fiscal year 2017-2018, and

WHEREAS, total uses in the District's debt service fund are \$562,556 greater than budgeted for fiscal year 2017-2018,

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

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

**Northcentral Technical College  
Debt Service Fund  
Budget Transfer Resolution  
2017-2018 Budget**

<b><u>RESOURCES</u></b>	<b><u>2017-2018 Budget</u></b>	<b><u>Recommended 2017-2018 Adjusted Budget</u></b>	<b><u>Difference</u></b>
Revenues:			
Local Government	\$10,035,141	\$11,533,588	\$1,498,447
Revenue Recognized from Prior Year Levy	\$0	\$0	\$0
Institutional	30,000	50,789	20,789
Total Revenues	<u>10,065,141</u>	<u>11,584,377</u>	<u>1,519,236</u>
Transfers from Reserves and Designated Fund Balances:*			
Reserve for Debt Service	1,003,989	0	(1,003,989)
Total Transfers	<u>1,003,989</u>	<u>0</u>	<u>(1,003,989)</u>
Other Funding Sources:			
Premium on Long-Term Debt	321,000	368,309	47,309
Interfund Transfers In	0	0	0
Total Transfers	<u>321,000</u>	<u>368,309</u>	<u>47,309</u>
Total Resources	<u>\$11,390,130</u>	<u>\$11,952,686</u>	<u>\$562,556</u>
<b><u>USES</u></b>			
Expenditures:			
Physical Plant	\$11,390,130	\$11,442,331	\$52,201
Total Expenditures	<u>11,390,130</u>	<u>11,442,331</u>	<u>52,201</u>
Transfer to Reserves and Designated Fund Balances:*			
Reserve for Debt Service	0	510,355	510,355
Total Transfers	<u>0</u>	<u>510,355</u>	<u>510,355</u>
Designated Fund Balance for Subsequent Year	0	0	0
Total Designated Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Total Uses	<u>\$11,390,130</u>	<u>\$11,952,686</u>	<u>\$562,556</u>

\*Represents increase or decrease to designated balance.

Proposed for Board Action  
December 4, 2018

ENTERPRISE FUND  
BUDGET TRANSFER RESOLUTION  
2017-2018 Budget

WHEREAS, the Northcentral Technical College District enterprise fund total resources are (\$36,638) less than budgeted for the fiscal year 2017-2018, and

WHEREAS, total uses in the District's enterprise fund are (\$36,638) less than budgeted for fiscal year 2017-2018,

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  
2017-2018 Budget**

<b><u>RESOURCES</u></b>	<b><u>2017-2018 Budget</u></b>	<b><u>Recommended 2017-2018 Adjusted Budget</u></b>	<b><u>Difference</u></b>
Revenues:			
Local Government	\$0	\$77,610	\$77,610
Institutional	2,640,000	2,488,223	(151,777)
Federal	0	0	0
Total Revenues	<u>2,640,000</u>	<u>2,565,833</u>	<u>(74,167)</u>
Transfers from Reserves and Designated Fund Balances:*			
Retained Earnings	42,126	79,655	37,529
Total Transfers	<u>42,126</u>	<u>79,655</u>	<u>37,529</u>
Total Resources	<u><u>\$2,682,126</u></u>	<u><u>\$2,645,488</u></u>	<u><u>(\$36,638)</u></u>
 <b><u>USES</u></b>			
Expenditures:			
Auxiliary Services	<u>\$2,661,000</u>	<u>\$2,624,362</u>	<u>(\$36,638)</u>
Total Expenditures	<u>2,661,000</u>	<u>2,624,362</u>	<u>(36,638)</u>
Transfer to Reserves and Designated Fund Balances:*			
Retained Earnings	0	0	0
Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Other Funding Uses:			
Interfund Transfers Out	<u>21,126</u>	<u>21,126</u>	<u>0</u>
Total Transfers	<u>21,126</u>	<u>21,126</u>	<u>0</u>
Total Uses	<u><u>\$2,682,126</u></u>	<u><u>\$2,645,488</u></u>	<u><u>(\$36,638)</u></u>

\*Represents increase or decrease to designated balance.

Proposed for Board Action  
December 4, 2018

INTERNAL SERVICE FUND  
BUDGET TRANSFER RESOLUTION  
2017-2018 Budget

WHEREAS, the Northcentral Technical College District internal service fund total resources are \$863,403 greater than budgeted for the fiscal year 2017-2018, and

WHEREAS, total uses in the District's internal service fund are \$863,403 greater than budgeted for fiscal year 2017-2018,

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, dental, and vision insurance.

Self funded health insurance activity accounts for the bulk of the activity in this fund. Note that a transfer was made from the General Fund to Self Funded Health Insurance to cover run out of the current self funded health insurance account.

**Northcentral Technical College  
Internal Service Fund  
Budget Transfer Resolution  
2017-2018 Budget**

<b><u>RESOURCES</u></b>	<b><u>2017-2018 Budget</u></b>	<b><u>Recommended 2017-2018 Adjusted Budget</u></b>	<b><u>Difference</u></b>
Revenues:			
Institutional	\$7,301,000	\$7,149,403	(\$151,597)
Total Revenues	<u>7,301,000</u>	<u>7,149,403</u>	<u>(151,597)</u>
Transfers from Reserves and Designated Fund Balances:*			
Retained Earnings	0	0	0
Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Interfund Transfers In	<u>0</u>	<u>1,015,000</u>	<u>1,015,000</u>
	0	1,015,000	1,015,000
Total Resources	<u><u>\$7,301,000</u></u>	<u><u>\$8,164,403</u></u>	<u><u>\$863,403</u></u>
<b><u>USES</u></b>			
Expenditures:			
Auxiliary Services	\$7,274,000	\$7,919,512	\$645,512
Total Expenditures	<u>7,274,000</u>	<u>7,919,512</u>	<u>645,512</u>
Transfer to Reserves and Designated Fund Balances:*			
Retained Earnings	13,000	211,620	198,620
Total Transfers	<u>13,000</u>	<u>211,620</u>	<u>198,620</u>
Interfund Transfers Out	<u>14,000</u>	<u>33,271</u>	<u>19,271</u>
	14,000	33,271	19,271
Total Uses	<u><u>\$7,301,000</u></u>	<u><u>\$8,164,403</u></u>	<u><u>\$863,403</u></u>

\*Represents increase or decrease to designated balance.

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

**MEETING DATE:** December 4, 2018

**TOPIC:** Modifications to the 2018-2019 Budget

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

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

**DATA/RESULTS:** The attached resolutions authorize modifications to the budget in accordance with Wisconsin Statute 65.90. As a normal course of business, routine transfers are made to the budget during the year within board parameters. These are modifications for the 2018-2019 budget.

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

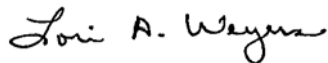
**AGENDA CATEGORY:**

Voting Agenda

**PROPOSED MOTION:**

Board approval of the attached motions.

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

Signed: \_\_\_\_\_  \_\_\_\_\_

Dated: \_\_\_\_\_ 12/4/18 \_\_\_\_\_



Proposed for Board Action  
December 4, 2018

GENERAL FUND  
BUDGET TRANSFER RESOLUTION  
2018-2019 Budget

WHEREAS, the Northcentral Technical College District general fund total resources are \$633,606 greater than budgeted for the fiscal year 2018-2019, and

WHEREAS, total uses in the District's general fund are \$633,606 greater than budgeted for fiscal year 2018-2019,

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

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

**Northcentral Technical College  
General Fund  
Budget Transfer Resolution  
2018-2019 Budget**

<b><u>RESOURCES</u></b>	<b><u>2018-2019 Budget</u></b>	<b><u>Recommended 2018-2019 Adjusted Budget</u></b>	<b><u>Difference</u></b>
<b>Revenues:</b>			
Local Government	\$8,992,280	\$8,992,280	\$0
State	19,273,382	19,273,382	0
Program Fees	9,274,800	9,274,800	0
Material Fees	492,450	492,450	0
Other Student Fees	445,000	445,000	0
Institutional	440,000	440,000	0
Federal	0	0	0
Total Revenues	<u>38,917,912</u>	<u>38,917,912</u>	<u>0</u>
<b>Transfers from Reserves and Designated Fund Balances:*</b>			
Designated for Operations	315,521	949,127	633,606
Designated for Post-Employment Benefits	0	0	0
Designated for State Aid Fluctuations	91,667	91,667	0
Designated for Subsequent Year	0	0	0
Designated for Subsequent Years	0	0	0
Total Transfers	<u>407,188</u>	<u>1,040,794</u>	<u>633,606</u>
<b>Other Funding Sources:</b>			
Interfund Transfers In	0	0	0
Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Resources</b>	<b><u>\$39,325,100</u></b>	<b><u>\$39,958,706</u></b>	<b><u>\$633,606</u></b>
<b><u>USES</u></b>			
<b>Expenditures:</b>			
Instructional	\$23,008,062	\$23,323,526	\$315,464
Instructional Resources	1,637,795	1,637,795	0
Student Services	2,337,457	2,289,174	(48,283)
General Institutional	8,501,130	8,881,253	380,123
Physical Plant	3,821,656	3,805,081	(16,575)
Public Service	0	0	0
Total Expenditures	<u>39,306,100</u>	<u>39,936,829</u>	<u>630,729</u>
<b>Transfer to Reserves and Designated Fund Balances:*</b>			
Designated for Operations	0	0	0
Designated for Post-Employment Benefits	0	0	0
Designated for State Aid Fluctuations	0	0	0
Designated for Subsequent Year	0	0	0
Designated for Subsequent Years	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Interfund Transfers Out	<u>19,000</u>	<u>21,877</u>	<u>2,877</u>
	19,000	21,877	2,877
<b>Total Uses</b>	<b><u>\$39,325,100</u></b>	<b><u>\$39,958,706</u></b>	<b><u>\$633,606</u></b>

\*Represents increase or decrease to designated balance.

Proposed for Board Action  
December 4, 2018

ENTERPRISE FUND  
BUDGET TRANSFER RESOLUTION  
2018-2019 Budget

WHEREAS, the Northcentral Technical College District enterprise fund total resources are \$2,877 greater than budgeted for the fiscal year 2018-2019, and

WHEREAS, total uses in the District's enterprise fund are \$2,877 greater than budgeted for fiscal year 2018-2019,

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. A transfer from the general fund professional development budget is needed to balance the certification resale fund.

**Northcentral Technical College  
Enterprise Fund  
Budget Transfer Resolution  
2018-2019 Budget**

<b><u>RESOURCES</u></b>	<b>2018-2019 <u>Budget</u></b>	<b>Recommended 2018-2019 Adjusted <u>Budget</u></b>	<b><u>Difference</u></b>
Revenues:			
Local Government	\$0	\$0	\$0
Institutional	2,591,000	2,591,000	0
Federal	0	0	0
Total Revenues	<u>2,591,000</u>	<u>2,591,000</u>	<u>0</u>
Transfers from Reserves and Designated Fund Balances:*			
Retained Earnings	0	0	0
Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Other Funding Sources:			
Interfund Transfers In	0	2,877	2,877
Total Transfers	<u>0</u>	<u>2,877</u>	<u>2,877</u>
 Total Resources	 <u><u>\$2,591,000</u></u>	 <u><u>\$2,593,877</u></u>	 <u><u>\$2,877</u></u>
 <b><u>USES</u></b>			
Expenditures:			
Auxiliary Services	\$2,550,313	\$2,550,313	\$0
Total Expenditures	<u>2,550,313</u>	<u>2,550,313</u>	<u>0</u>
Transfer to Reserves and Designated Fund Balances:*			
Retained Earnings	40,687	43,564	2,877
Total Transfers	<u>40,687</u>	<u>43,564</u>	<u>2,877</u>
Other Funding Uses:			
Interfund Transfers Out	0	0	0
Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
 Total Uses	 <u><u>\$2,591,000</u></u>	 <u><u>\$2,593,877</u></u>	 <u><u>\$2,877</u></u>

\*Represents increase or decrease to designated balance.

# PRELIMINARY DRAFT

# 2018



**Northcentral**  
TECHNICAL COLLEGE

## COMPREHENSIVE ANNUAL FINANCIAL REPORT



**YEARS ENDED  
JUNE 30, 2018 & 2017**

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Comprehensive Annual Financial Report

Years Ended June 30, 2018 and 2017

---

#### Table of Contents

##### Introductory Section

Letter of Transmittal.....	2
District Board of Trustees and College Leadership.....	8
Map.....	11
GFOA - Certificate of Achievement for Excellence in Financial Reporting.....	12

##### Financial Section

Independent Auditor's Report.....	14
Management's Discussion and Analysis.....	17

##### Financial Statements

Statements of Net Position.....	28
Statements of Revenues, Expenses, and Changes in Net Position.....	29
Statements of Cash Flows.....	30
Notes to Financial Statements.....	32

##### Required Supplementary Information

Schedule of Changes in Total Other Postemployment Benefit (OPEB) Liability and Related Ratios.....	63
Schedule of the Employer's Proportionate Share of the Net Pension Liability (Asset) and Employer Contributions - Wisconsin Retirement System.....	64

##### Supplementary Information

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund.....	66
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) - Special Revenue Aidable Fund.....	67
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) - Special Revenue Non-Aidable Fund.....	68
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) - Capital Projects Fund.....	69
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) - Debt Service Fund.....	70
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual (Non-GAAP Budgetary Basis) - Enterprise Fund.....	71
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual (Non-GAAP Budgetary Basis) - Internal Service Fund.....	72
Notes to Budgetary Comparison Schedules.....	73
Schedule of Expenditures of Federal Awards.....	76
Schedule of Expenditures of State Awards.....	78
Notes to Schedules of Expenditures of Federal and State Awards.....	80

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Comprehensive Annual Financial Report

Years Ended June 30, 2018 and 2017

---

#### Table of Contents (Continued)

##### Statistical Section

###### Financial Trends

Net Position by Component.....	84
Changes in Net Position.....	85

###### Revenue Capacity

Distribution of Real Property Value on an Equalized Basis.....	86
Direct and Overlapping Property Tax Rates.....	87
Principal Property Taxpayers.....	92
Property Tax Levies and Collections.....	93

###### Debt Capacity

Schedule of Ratios of Outstanding Debt.....	94
Computation of Direct and Overlapping Debt.....	95
Legal Debt Margin Information.....	96

###### Demographic and Economic Information

Demographic Statistics for Marathon, Lincoln, Langlade, Menominee, Price, and Taylor Counties - Historical Comparisons.....	97
Principal Employers.....	98

###### Operating Information

Full-Time Employees by Equal Opportunity Classification.....	99
Enrollment Statistics - Historical Comparisons.....	100
Operational Expenditures Per Full-Time Equivalent (FTE) Student.....	101
Program Graduate Follow-Up Statistics.....	102
Square Footage of District Facilities.....	103

##### Single Audit Section

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards.....	105
Independent Auditor's Report on Compliance For Each Major Federal and State Program and on Internal Control Over Compliance.....	107
Schedule of Findings and Questioned Costs.....	109

# PRELIMINARY DRAFT

## INTRODUCTORY SECTION

**YEARS ENDED 2018 & 2017**

COMPREHENSIVE  
ANNUAL FINANCIAL REPORT



# PRELIMINARY DRAFT



*Real Life. Real Learning.*

Lori A. Weyers, Ph.D., President

December 4, 2018

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

The Comprehensive Annual Financial Report (CAFR) for Northcentral Technical College District ("NTC" or the "College") for the fiscal year ended June 30, 2018, 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, 2018. In addition to meeting legal reporting requirements, this report is intended to present a comprehensive summary of the significant financial data of the College in a readable format to meet the varying needs of the District's citizens, taxpayers, students, employees, financial institutions, intergovernmental agencies, and Wisconsin Technical College System.

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

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

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

# PRELIMINARY DRAFT

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

### **Vision**

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

### **Mission**

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

### **Community Benefit Statements**

Northcentral Technical College benefits communities throughout its District.

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

### **Core Beliefs/Values**

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

#### Learner Focus

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

#### Continuous Improvement

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

#### Ingenuity

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

#### Access

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

#### Service to Community

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

#### Diversity

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

# PRELIMINARY DRAFT

## Culture of Professionalism

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

## Advocacy

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

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

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

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

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

## ***Economic Condition***

### **Local Economy**

Much of north central Wisconsin is in alignment with the overall statewide unemployment rate, which is lower than the national unemployment rate. For August 2018, only four counties in the NTC District - Langlade, Lincoln, Menominee and Price are experiencing unemployment rates above the state rate. Menominee County is experiencing the highest rate in the state at 8.1 percent.

# PRELIMINARY DRAFT

## **State Economy**

As the need for skilled workers grows, especially in a climate of record low unemployment, there will continue to be a demand for the educational services provided by NTC. There is also an increased demand for flexible course and program offerings, as well as training and educational opportunities for incumbent workers, when unemployment is low and the existing student population is working while attending college. 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.

# PRELIMINARY DRAFT

## Long-Term Financial Planning and Budgeting

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

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

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

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

## Independent Audit

Wipfli LLP, Certified Public Accountants, has issued an unmodified ("clean") opinion on Northcentral Technical College District's financial statements for the year ended June 30, 2018. The independent auditor's report is located at the front of the financial section of this report. The auditors' reports that relate specifically to the single audit are included in the single audit section.

# PRELIMINARY DRAFT

## Excellence in Financial Reporting

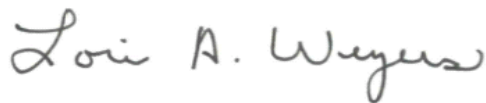
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Northcentral Technical College for its comprehensive annual financial report for the fiscal year ended June 30, 2017. This was the 22nd consecutive year that NTC has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both accounting principles generally accepted in the United States and applicable legal requirements.

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

### *Acknowledgment*

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

Respectfully submitted,



Dr. Lori A. Weyers  
President



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

# PRELIMINARY DRAFT

NORTH CENTRAL TECHNICAL COLLEGE DISTRICT

Wausau, Wisconsin

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2018

## MEMBERS OF THE BOARD



Tom Felch  
Chairperson



Paul Proulx  
Vice Chairperson



Maria Volpe  
Secretary/Treasurer



Doug Faragher  
Member



Lee Lo  
Member



Kristine Gilmore  
Member



Ruth Risley-Gray  
Member



Dale Smith  
Member



Charlie Paulson  
Member

### Executive Leadership Team

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

### Report Prepared By

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

# PRELIMINARY DRAFT

## Northcentral Technical College District Board Members

June 30, 2018

<u>Board Member</u>	<u>Member Category</u>	<u>Term Expires</u>	<u>Employer</u>
Tom Felch <i>Chairperson</i>	Employer Member	6/30/20	President J&D Tube Benders, Inc.
Paul Proulx <i>Vice Chairperson</i>	Employer Member	6/30/20	Owner, Proulx's Professional Services
Maria Volpe <i>Secretary/Treasurer</i>	Employee Member	6/30/19	Insurance Agent, Rural Mutual Insurance Company
Douglas Faragher	Employer Member	6/30/19	President, Amron "A Division of AMTEC Corp."
Lee Lo	Additional Member	6/30/19	Administrator and Owner, Compassion Personal Home Care
Dr. Kristine Gilmore	School District Administrator	6/30/21	Superintendent, D.C. Everest Area School District
Ruth Risley-Gray	Employer Member	6/30/21	SVP System CNO, Aspirus
Dale Smith	Employee Member	6/30/21	Delivery Coordinator, Menard's Inc.
Charlie Paulson	Additional Member	6/30/20	VP of Commercial Lending Nicolet National Bank

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

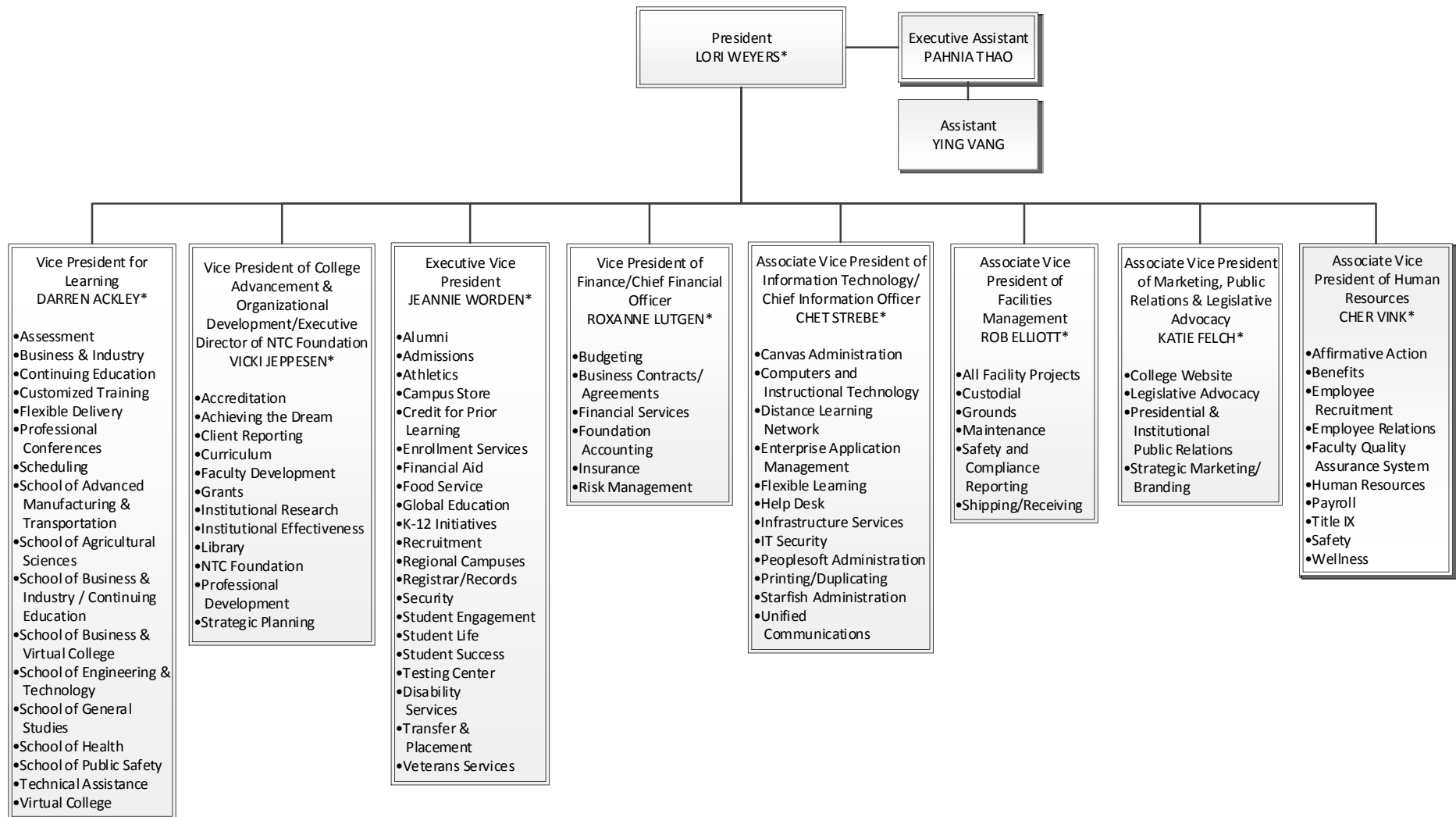
*Section 30.08, Wis. Stats.*



# PRELIMINARY DRAFT

## NORTHCENTRAL TECHNICAL COLLEGE

### ORGANIZATIONAL CHART



\* The President's Executive Leadership Team (ELT)  
8/22/2018

# PRELIMINARY DRAFT



**Northcentral**  
TECHNICAL COLLEGE

## NTC District



### Antigo

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

### Medford

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

### Merrill

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

### Phillips

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

### Spencer

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

### Wausau

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

### Wittenberg

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



For more location  
information visit  
[www.ntc.edu](http://www.ntc.edu)

# PRELIMINARY DRAFT



Government Finance Officers Association

## Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Northcentral Technical College District  
Wisconsin**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2017**

*Christopher P. Morill*

Executive Director/CEO

# PRELIMINARY DRAFT

## FINANCIAL SECTION

**YEARS ENDED 2018 & 2017**  
COMPREHENSIVE  
ANNUAL FINANCIAL REPORT

## **Independent Auditor's Report**

District Board  
Northcentral Technical College District  
Wausau, Wisconsin

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Northcentral Technical College District (the "District"), as of and for the years ended June 30, 2018 and 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditor's Responsibility***

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

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

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

#### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northcentral Technical College District as of June 30, 2018 and 2017, and the changes in its financial position and its cash flows for the years ended in accordance with accounting principles generally accepted in the United States.

# PRELIMINARY DRAFT

Other Matters

## ***Required Supplementary Information***

Accounting principles generally accepted in the United States require that the management's discussion and analysis on pages 17 through 26, the schedule of changes in total other postemployment benefit (OPEB) liability and related ratios and the schedule of the employer's proportionate share of the net pension liability (asset), and employer contributions - Wisconsin Retirement System on pages 63 and 64 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## ***Supplementary Information***

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

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

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

# PRELIMINARY DRAFT

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December XX, 2018, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Wipfli LLP

December XX, 2018  
Rhineland, Wisconsin

# PRELIMINARY DRAFT

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



# PRELIMINARY DRAFT

## Northcentral Technical College District

### Management's Discussion and Analysis

Year ended June 30, 2018

---

Northcentral Technical College District's ("NTC", the "College", or the "District") Management Discussion and Analysis (MD&A) of its financial condition provides an overview of financial activity, identifies changes in financial positions, and assists the reader of these financial statements in focusing on noteworthy financial issues for the years ended June 30, 2018 and 2017.

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.

# PRELIMINARY DRAFT

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

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

	2018	Increase or (Decrease) %	2017	Increase or (Decrease) %	2016
<b>Operating revenues</b>					
Student fees	\$ 5,480,708	2.2	\$ 5,362,048	(8.7)	\$ 5,872,637
Federal grants	7,627,080	(16.1)	9,096,043	(12.2)	10,358,425
State grants	4,656,697	2.4	4,545,926	(14.8)	5,336,002
Contract revenues	3,772,680	25.5	3,006,216	1.7	2,956,613
Auxiliary revenues	2,492,635	(6.6)	2,669,422	(12.2)	3,041,570
Miscellaneous	1,057,390	(28.2)	1,473,424	73.5	849,434
<b>Total operating revenues</b>	<b>25,087,190</b>	<b>(4.1)</b>	<b>26,153,079</b>	<b>(8.0)</b>	<b>28,414,681</b>
<b>Nonoperating revenues:</b>					
Property taxes	20,309,237	2.9	19,742,496	2.6	19,233,396
State appropriations	19,387,371	0.7	19,254,123	1.5	18,968,541
Investment income	290,732	129.3	126,786	43.4	88,442
<b>Total nonoperating revenues</b>	<b>39,987,340</b>	<b>2.2</b>	<b>39,123,405</b>	<b>2.2</b>	<b>38,290,379</b>
<b>Total revenues</b>	<b>65,074,530</b>	<b>(0.3)</b>	<b>65,276,484</b>	<b>(2.1)</b>	<b>66,705,060</b>
<b>Operating expenses:</b>					
Instruction	31,146,729	0.6	30,969,598	(0.8)	31,222,474
Instructional resources	2,264,889	24.3	1,822,605	(0.2)	1,826,568
Student services	4,008,962	(2.5)	4,113,066	(1.2)	4,164,310
General institutional	11,426,340	(8.8)	12,527,972	2.5	12,217,744
Physical plant	4,235,123	(4.0)	4,409,893	3.0	4,280,141
Auxiliary enterprise services	2,484,925	(17.9)	3,027,776	(12.8)	3,472,975
Depreciation	8,604,521	(28.5)	12,027,408	60.5	7,494,047
Student aid	1,678,198	4.5	1,606,644	(39.6)	2,659,220
<b>Total operating expenses</b>	<b>65,849,687</b>	<b>(6.6)</b>	<b>70,504,962</b>	<b>4.7</b>	<b>67,337,479</b>
<b>Nonoperating expenses:</b>					
Loss on disposal of capital assets	2,641	(99.7)	797,071	4,687.5	16,649
Interest expense	586,501	(2.7)	602,618	30.6	461,430
<b>Total nonoperating expenses</b>	<b>589,142</b>	<b>(57.9)</b>	<b>1,399,689</b>	<b>192.8</b>	<b>478,079</b>
<b>Total expenses</b>	<b>66,438,829</b>	<b>(7.6)</b>	<b>71,904,651</b>	<b>6.0</b>	<b>67,815,558</b>
Decrease in net position	(1,364,299)	<u>(79.4)</u>	(6,628,167)	<u>496.9</u>	(1,110,498)
Net position - Beginning of the year	51,671,084		58,299,251		65,177,655
Cumulative effect of accounting change*			-		(5,767,906)
<b>Net position - End of year</b>	<b>\$ 50,306,785</b>		<b>\$ 51,671,084</b>		<b>\$ 58,299,251</b>

\*In 2016, the District adopted GASB 75 related to postemployment benefits.

# PRELIMINARY DRAFT

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

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

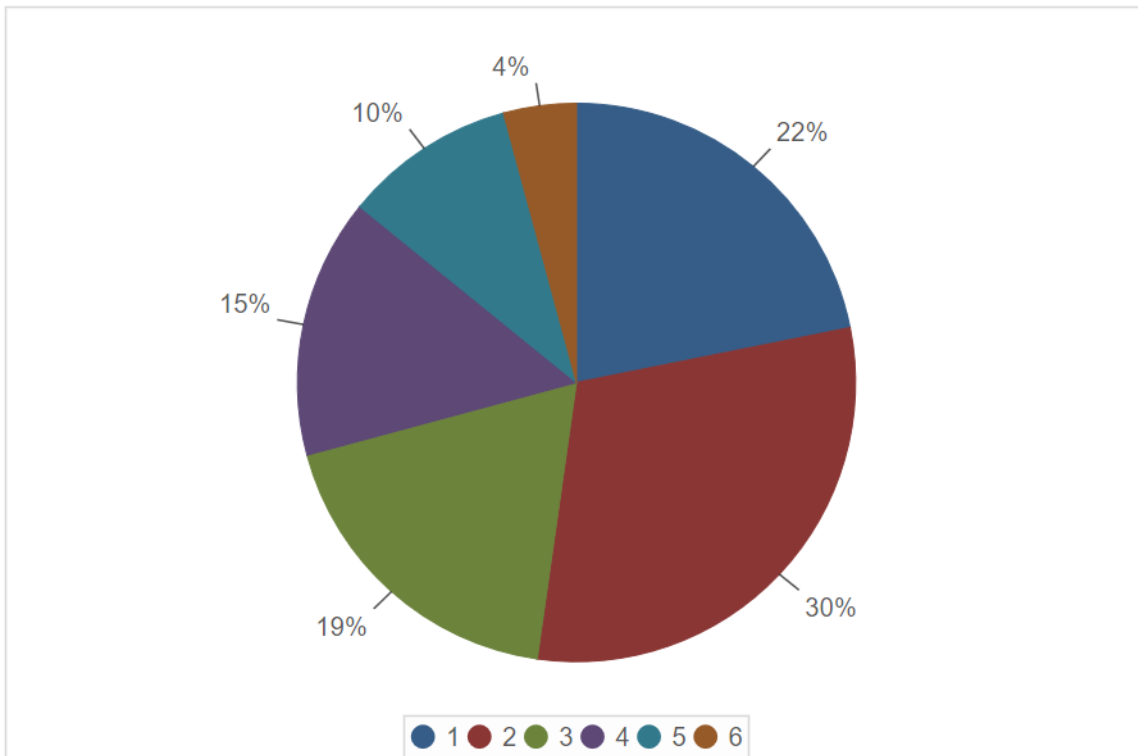
Operating revenues are the charges for services offered by the College. During 2018, the College generated \$25.1 million of operating revenues for the offering of services, down 4.1% from 2017 (\$26.2 million), which was down 8.0% from 2016 (\$28.4 million). Significant items and revenue sources are as follows:

- Student fees increased to \$5.5 million in fiscal year 2018, compared to \$5.4 million in 2017 and \$5.9 million in 2016. Total revenues from program, material, and other student fees were approximately \$10.9 million, down 3.3% before scholarship allowances.
- Nearly \$12.3 million in operating revenues from state and federal grants were earned by the District during the year, compared to \$13.6 million in 2017 and \$15.7 million in 2016. The fluctuation in federal revenue, a 16.1% decrease in 2018 was due to reductions in Federal grant funding, including Federal financial aid, primarily Pell grant and Stafford loan dollars, as well as the Department of Labor TAACCCT Round 3 INTERFACE Grant ending September 30, 2017. The 2.4% increase in state revenue in 2018 was due to an increase in Wisconsin Technical College System grants awarded, increased funding received for the Local Youth Apprenticeship Program, and increased WI Higher Education Grant and TIPS funding.
- Contract revenues of \$3.8 million for the year represent revenues from instructional and technical assistance contracts with businesses and industries as well as local school districts. The 25.5% increase in contract revenues represents additional customized instruction and dual credit contracts over the prior year.
- Auxiliary enterprise revenues include revenues generated by the campus store, food service, dental clinic, self-funded insurances, and other similar activities of the College. These activities generated revenues of approximately \$2.5 million this year, a decrease of 6.6% from the prior year. Reductions were due to a decline in campus store and campus cafe revenues, as well as a reduction in computers and instructional technology resale, and motor pool revenue.
- Miscellaneous revenue decreased 28.2% in 2018 to nearly \$1.1 million, which had increased 73.5% in the prior fiscal year. This revenue category includes donation revenue for both operations and capital projects, and accounts for the majority of the decrease in 2018.

# PRELIMINARY DRAFT

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

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



Revenue Source:	Amount	% of Total
1 - Student fees	\$ 5,480,708	22 %
2 - Federal grants	7,627,080	30 %
3 - State grants	4,656,697	19 %
4 - Contract revenues	3,772,680	15 %
5 - Auxiliary revenues	2,492,635	10 %
6 - Miscellaneous	1,057,390	4 %

Operating expenses are costs related to offering the programs of the District. During 2018, operating expenses totaled over \$65.85 million, down from \$70.5 million in 2017. The majority of the District's expenses, about 61%, are for personnel related costs. Other major types of expenses include supplies and minor equipment (10%), contracted services (7%), depreciation (13%), and student aid (3%). Expenses such as travel, printing, advertising, repairs and maintenance, rentals, insurance, utilities, and other expenses account for the remaining 6% of total operating expenses. (See Note 13 to the Financial Statements for further details.)

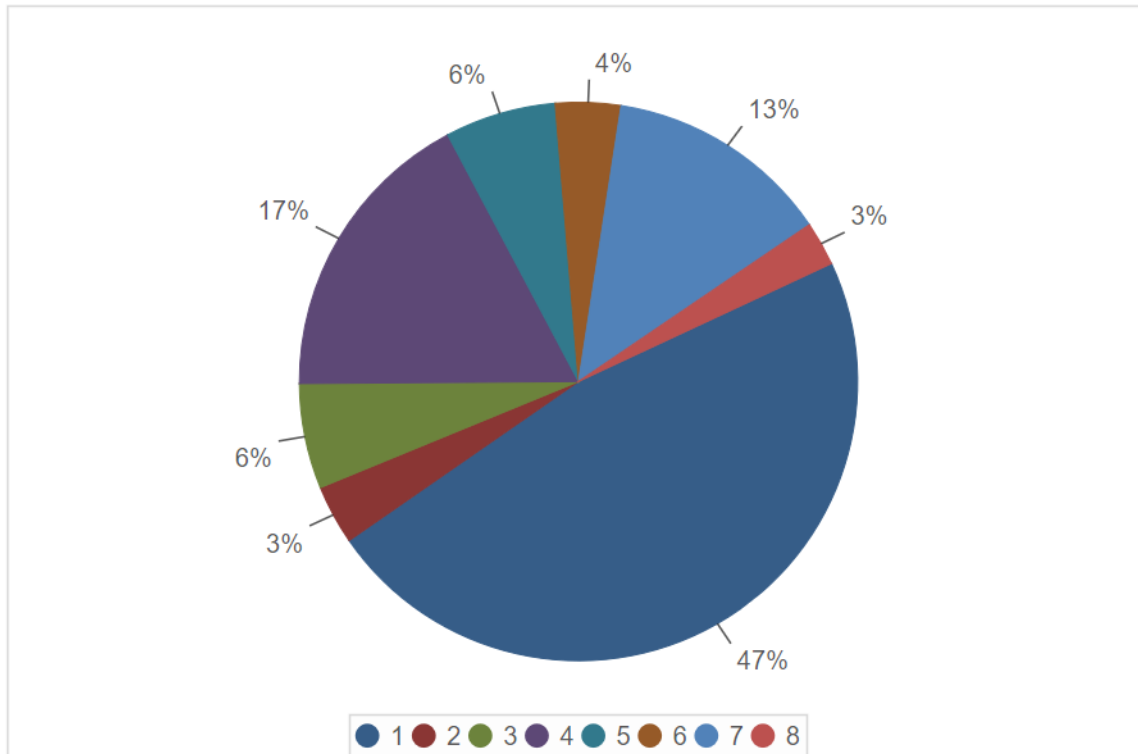
- Salaries decreased \$300,031 or 1.03% in 2018 and decreased \$232,779 or 0.8% in 2017.
- Employee benefit expenses decreased \$376,269 or 3.2% in 2018 and decreased \$520,739 or 4.3% in 2017.
- NTC experienced decreased costs related to travel, memberships and subscriptions, postage, printing and advertising, repairs and maintenance, contracted services, rentals, and depreciation.

# PRELIMINARY DRAFT

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

- NTC saw an increase in costs related to supplies and minor equipment, insurance, utilities, and student aid.
- Student financial aid awards (excluding student loans) increased 4.3% in 2018, due to an increase in Wisconsin Higher Education Grants awarded and increased State Talent Incentive Program (TIP) grant funding. Student financial aid awards (excluding student loans) decreased 39% in 2017, due to a decrease in grants available/awarded.

The graph below categorized operating expenses by function.



Expenses:	Amount	% of Total
1 - Instruction	\$ 31,146,729	47 %
2 - Instructional resources	2,264,889	3 %
3 - Student services	4,008,962	6 %
4 - General institutional	11,426,340	17 %
5 - Physical plant	4,235,123	6 %
6 - Auxiliary enterprise services	2,484,925	4 %
7 - Depreciation	8,604,521	13 %
8 - Student aid	1,678,198	3 %

Nonoperating revenues and expenses are items not directly related to providing instruction. Net nonoperating revenues for the year ended June 30, 2018, were approximately \$40 million. The most significant components of net nonoperating revenues include the following:

- Property taxes levied by the District for the year were approximately \$20.3 million, a 2.9% or \$566,741 increase from the prior fiscal year, due to property taxes levied for net new construction and for retirement of debt. The prior year increase of 2.6% was also due to property taxes levied for net new construction and for retirement of debt.

# PRELIMINARY DRAFT

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

- State operating appropriations accounted for approximately \$19.4 million in revenues in 2018, up from \$19.3 million in 2017, which had increased from \$19.0 million in 2016.
- Investment income was up 129.3% or \$163,946 during 2018. Investment income saw an increase of 43.4%, amounting to \$38,344 during 2017.
- Interest expense of \$586,501 was recorded by the District this year, down 2.7% from \$602,618 in 2017, which increased 30.6% from \$461,430 in 2016.
- Net position at June 30, 2018, was \$50,306,785 as a result of the above activity.

### Statement of Cash Flows

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

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

	2018	Increase or (Decrease) %	2017	Increase or (Decrease) %	2016
Cash used in operating activities	\$ (30,798,969)	2.5	\$ (30,042,844)	(2.0)	\$ (30,652,176)
Cash provided by noncapital financing activities	39,658,203	1.6	39,021,710	2.5	38,078,037
Cash used in capital and related financing activities	(7,913,214)	(21.2)	(10,044,659)	325.5	(2,360,618)
Cash provided by (used in) investing activities	290,732	129.3	126,786	43.4	88,442
Net increase (decrease) in cash and cash equivalents	<u>\$ 1,236,752</u>		<u>\$ (939,007)</u>		<u>\$ 5,153,685</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 \$27.0 million was paid in 2018, as compared to \$33.7 million in 2017, and \$30.0 million in 2016.
- Another significant component of operating cash flows is payments to employees. The District paid \$29.6 million in salaries/wages and benefits in 2018 (\$22.9 in 2017 and \$29.5 million in 2016).
- The largest cash inflows from operating activities included over \$5.6 million in student fees and \$12.9 million in state and federal grants, as compared to \$5.3 million and \$14.0 million, respectively in 2017, and \$5.7 million and \$16.1 million, respectively in 2016.

# PRELIMINARY DRAFT

Statement of Cash Flows (Continued)

- All property taxes received, almost \$20.3 million this year, are categorized as cash flows from noncapital financing activities (\$19.8 million in 2017 and \$19.1 million in 2016). The other major item in this category is state appropriations, which accounted for \$19.4 million of positive cash flow (\$19.3 million in 2017 and \$19.0 million in 2016).
- The cash used in capital and related financing activities is primarily for purchases of capital assets and capital related debt activity (debt proceeds and principal and interest payments).
- Investment income is interest received on the District's investments.
- Overall, the District's cash increased \$1,236,752 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:

	2018	<u>Increase or (Decrease)</u> %	2017	<u>Increase or (Decrease)</u> %	2016
<b>Assets</b>					
Cash and cash equivalents	\$ 39,240,884	3.3	\$ 38,004,132	(2.4)	\$ 38,943,139
Net capital assets	56,268,446	(0.1)	56,342,952	(6.0)	59,961,950
Other assets	14,063,930	49.8	9,390,625	(4.2)	9,803,198
<b>Total assets</b>	<b>109,573,260</b>	<b>5.6</b>	<b>103,737,709</b>	<b>(4.6)</b>	<b>108,708,287</b>
<b>Deferred outflows of resources</b>	<b>9,896,486</b>	<b>(14.8)</b>	<b>11,619,983</b>	<b>(28.2)</b>	<b>16,175,049</b>
<b>Liabilities:</b>					
Other liabilities	5,215,325	14.6	4,550,757	0.3	4,538,385
Noncurrent liabilities	53,142,747	(2.4)	54,447,932	(2.5)	55,821,113
<b>Total liabilities</b>	<b>58,358,072</b>	<b>(1.1)</b>	<b>58,998,689</b>	<b>(2.3)</b>	<b>60,359,498</b>
<b>Deferred inflows of resources</b>	<b>10,804,889</b>	<b>130.5</b>	<b>4,687,919</b>	<b>(24.7)</b>	<b>6,224,587</b>
<b>Net position:</b>					
Net investment in capital assets	24,122,258	(1.5)	24,480,899	(14.1)	28,497,678
Restricted - Debt service	8,317,949	(11.4)	9,388,527	(15.1)	11,063,982
Unrestricted	17,866,578	0.4	17,801,658	(5.0)	18,737,591
<b>Total net position</b>	<b>\$ 50,306,785</b>	<b>(2.6)</b>	<b>\$ 51,671,084</b>	<b>(11.4)</b>	<b>\$ 58,299,251</b>

# PRELIMINARY DRAFT

Statement of Net Position (Continued)

A more detailed analysis would reveal the following facts:

- As shown above, the largest component of the District's assets is capital assets. Total cost of capital assets and accumulated depreciation at June 30, 2018, was approximately \$121.7 million and \$65.4 million, respectively. Capital assets at June 30, 2017, were \$116.5 million, with \$60.2 million accumulated depreciation and capital assets at June 30, 2016, were \$111.4 million, with accumulated depreciation of \$51.5 million.
- The other assets category is primarily made up of various accounts receivable balances, the largest being property taxes receivable of over \$5.6 million (\$5.6 million in 2017 and \$5.6 million in 2016).
- 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.

## Capital Assets and Debt Administration

The District's investment in capital assets as of June 30, 2018, amounts to \$56,268,446 (net of accumulated depreciation). This includes land and land improvements, buildings and improvements, and moveable equipment.

The District completed several facilities-related projects at the Wausau and regional campuses during fiscal year 2017-2018. General maintenance projects totaled approximately \$168,000 and encompassed small remodeling projects such as ceiling tile replacement, drywall, carpeting, lighting, door replacement, and painting. Major site improvements at the Wausau campus included Courtyard Enhancements, \$322,458; Courtyard Lighted Walking Path with Security Cameras, \$34,132; Timberwolf Suites Access Road, \$188,836; Main Road Sealing, Restriping, \$15,690; LED Roadway Lighting Upgrade, \$27,456; Flag Pole Circle, \$24,623; Trash Compactor, \$39,617; and Building A & B Main Corridor Carpet Replacement, \$29,916.

Other remodeling projects completed on the Wausau campus included the STEM Center Renovation, \$659,090; Diesel Building Purchase & Renovation, \$656,128; Bathroom Remodels-Buildings F, H, and CHS, \$272,938; H Building Roof Replacement, \$370,471; Virtual College Renovation, \$31,433; Geriatric 2<sup>nd</sup> Floor Renovation, \$27,469; and Marketing Renovation, \$17,604. The Website Development Project was substantially complete at \$360,000.

Projects completed at regional campuses include the Agricultural Center Manure Tank Expansion, \$200,812; Merrill Campus Commercial Driver's License (CDL) Site Development, \$188,315; Merrill Tactical Safety Range, \$1,505,158; Spencer Campus Nursing Classroom Remodel, \$55,029; Wittenberg Campus Improvements, \$18,664; and Agricultural Center Land Purchase, \$17,230.

Overall, the District spent approximately \$300,000 on general furnishings. Safety and security of college students, staff, faculty, and administrators is an ongoing focus; therefore, the scope of several campus projects included security camera installations. In addition to inclusions within specific campus projects, NTC spent approximately \$62,000 on cameras and other security-related equipment, approximately \$2,600,000 on hardware, software, servers, data cabling, consulting, and other IT-related items, and nearly \$600,000 on additional High Definition (HD) Videoconferencing and Smart Classrooms throughout the College. Also, the College spent approximately \$800,000 on general instructional-related equipment and \$250,000 on instructional equipment for multiple areas, funded by various grants.



# PRELIMINARY DRAFT

Capital Assets and Debt Administration (Continued)

At fiscal year end, NTC had several remodeling projects in progress, including the Wausau CHS Auditorium Remodel; Parking Improvements of the A-Handicap and Center for Business and Industry Lots; Building E Roof Replacement; Agricultural Center Science Classroom Remodel; Agricultural Center Additions, Barn & Classroom; Agricultural Campus Projects, which include an electrical service upgrade, generator, and barn fans; Merrill CDL Training Building; Site Prep/Access Road for Merrill Lineman/Electrical Power Distribution; and Merrill Candidate Physical Ability Test (CPAT) Building Addition. Other projects in progress at the end of the year are Smart Classroom and Interactive Video Classroom (IVC) Installations, as well as furniture for various projects. Instructional items in progress at fiscal year-end include the Vector Feeding System and Expandable Classroom Trailer. Construction in Progress at fiscal year-end totaled approximately \$3,261,000. Additional information on the District's capital assets can be found in Note 4 of the notes to the financial statements.

At the end of the 2018 fiscal year, the District had total general obligation debt outstanding of \$46,220,000. 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 Note 5 of the notes to the financial statements.

## **Financial Position**

In May 2005, the District's bond rating assigned by Moody's Investors Service was upgraded from Aa3 to Aa2 on total outstanding debt. In May 2006 through May 2009 this Aa2 rating was reaffirmed. In May 2010, this rating was recalibrated by Moody's Investors Service to Aa1 and has been reaffirmed each year through April 2018. The Aa1 rating reflects the District's sound financial operations supported by healthy reserves and trend of annual General Fund surpluses, ability to generate additional revenues under the state imposed operating mill rate cap, large tax base, and average debt burden with a very rapid rate of principle amortization.

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

## **Economic Factors**

Wisconsin continues to see historically low unemployment rates. Wisconsin's seasonally adjusted unemployment rate for August 2018 was 3.0 percent, lower than the national unemployment rate by 1.9%.

Four of the ten counties in the NTC District are experiencing unemployment rates at or above the state rate. In addition, Menominee County is experiencing the highest rate in the state at 8.1 percent.

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

# PRELIMINARY DRAFT

## **Financial Statements**

---

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Statements of Net Position

June 30, 2018 and 2017

<i>Assets and Deferred Outflows of Resources</i>	<b>2018</b>	<b>2017</b>
Current assets:		
Cash and cash equivalents	\$ 39,240,884	\$ 38,004,132
Property taxes receivable	5,646,092	5,607,687
Accounts and other receivables - Net	2,695,353	3,204,491
Inventories	376,100	394,811
Prepaid expenses	71,043	183,636
<b>Total current assets</b>	<b>48,029,472</b>	<b>47,394,757</b>
Noncurrent assets:		
Net pension asset	5,275,342	
Capital assets not being depreciated	4,374,072	3,387,532
Capital assets being depreciated	117,317,799	113,137,607
Less - Accumulated depreciation	(65,423,425)	(60,182,187)
<b>Total noncurrent assets</b>	<b>61,543,788</b>	<b>56,342,952</b>
<b>Total assets</b>	<b>109,573,260</b>	<b>103,737,709</b>
Deferred outflows of resources:		
Related to other postemployment benefits	1,266,454	1,257,400
Related to pensions	8,630,032	10,362,583
<b>Total deferred outflows of resources</b>	<b>9,896,486</b>	<b>11,619,983</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 119,469,746</b>	<b>\$ 115,357,692</b>
<b><i>Liabilities, Deferred Inflows of Resources, and Net Position</i></b>		
Current liabilities:		
Accounts payable	\$ 2,582,077	\$ 2,286,162
Accrued liabilities:		
Payroll, payroll taxes, and insurance	1,100,365	1,005,560
Interest	321,466	238,980
Due to student and other organizations	645,778	445,755
Unearned revenue	565,639	574,300
Current portion of long-term obligations	8,829,597	10,519,625
<b>Total current liabilities</b>	<b>14,044,922</b>	<b>15,070,382</b>
Noncurrent liabilities:		
Notes payable	38,485,436	35,763,242
Compensated absences	16,517	20,957
Other postemployment benefit liability	5,811,197	6,663,366
Net pension liability		1,480,742
<b>Total noncurrent liabilities</b>	<b>44,313,150</b>	<b>43,928,307</b>
<b>Total liabilities</b>	<b>58,358,072</b>	<b>58,998,689</b>
Deferred inflows of resources:		
Related to other postemployment benefits	400,023	
Related to pensions	10,404,866	4,687,919
<b>Total deferred inflows of resources</b>	<b>10,804,889</b>	<b>4,687,919</b>
Net position:		
Net investment in capital assets	24,122,258	24,480,899
Restricted - Debt service	8,317,949	9,388,527
Unrestricted	17,866,578	17,801,658
<b>Total net position</b>	<b>50,306,785</b>	<b>51,671,084</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	<b>\$ 119,469,746</b>	<b>\$ 115,357,692</b>

See accompanying notes to financial statements.

# PRELIMINARY DRAFT

## Northcentral Technical College District

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

Years Ended June 30, 2018 and 2017

	2018	2017
<b>Operating revenues:</b>		
Student program fees, net of scholarship allowances of \$4,767,572 and \$5,199,180, respectively	\$ 4,702,937	\$ 4,684,795
Student material fees, net of scholarship allowances of \$234,803 and \$243,730, respectively	346,263	331,100
Other student fees, net of scholarship allowances of \$410,948 and \$452,206, respectively	431,508	346,153
Federal grants	7,627,080	9,096,043
State grants	4,656,697	4,545,926
Business and industry contract revenues	3,029,511	2,313,036
School district contract revenues	743,169	693,180
Auxiliary enterprise revenues	2,492,635	2,669,422
Miscellaneous	1,057,390	1,473,424
<b>Total operating revenues</b>	<b>25,087,190</b>	<b>26,153,079</b>
<b>Operating expenses:</b>		
Instruction	31,146,729	30,969,598
Instructional resources	2,264,889	1,822,605
Student services	4,008,962	4,113,066
General institutional	11,426,340	12,527,972
Physical plant	4,235,123	4,409,893
Auxiliary enterprise services	2,484,925	3,027,776
Depreciation	8,604,521	12,027,408
Student aid	1,678,198	1,606,644
<b>Total operating expenses</b>	<b>65,849,687</b>	<b>70,504,962</b>
<b>Operating loss</b>	<b>(40,762,497)</b>	<b>(44,351,883)</b>
<b>Non-operating revenues (expenses):</b>		
Property taxes	20,309,237	19,742,496
State operating appropriations	19,387,371	19,254,123
Loss on disposal of capital assets	(2,641)	(797,071)
Investment income	290,732	126,786
Interest expense	(586,501)	(602,618)
<b>Net non-operating revenues (expenses)</b>	<b>39,398,198</b>	<b>37,723,716</b>
Change in net position	(1,364,299)	(6,628,167)
Net position at beginning of year	51,671,084	58,299,251
<b>Net position at end of year</b>	<b>\$ 50,306,785</b>	<b>\$ 51,671,084</b>

See accompanying notes to financial statements.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Statements of Cash Flows

Years Ended June 30, 2018 and 2017

	2018	2017
Increase (decrease) in cash and cash equivalents:		
Cash flows from operating activities:		
Tuition and fees received	\$ 5,557,294	\$ 5,284,366
Federal and state grants received	12,926,386	13,956,564
Business, industry, and school district contract revenues received	3,578,887	3,124,631
Payments to employees	(29,590,352)	(22,932,170)
Payments to suppliers	(26,996,305)	(33,741,900)
Auxiliary enterprise revenues received	2,467,708	2,700,872
Other receipts	1,257,413	1,564,793
Net cash used in operating activities	(30,798,969)	(30,042,844)
Cash flows for noncapital financing activities:		
Local property taxes received	20,270,832	19,767,587
State appropriations received	19,387,371	19,254,123
Net cash provided by noncapital financing activities	39,658,203	39,021,710
Cash flows from capital and related financing activities:		
Purchases of capital assets	(8,490,394)	(9,486,507)
Proceeds from sale of capital assets	44,001	31,998
Proceeds from issuance of capital debt	11,868,309	11,072,641
Debt issuance costs paid	(48,451)	(52,203)
Principal paid on capital debt	(10,505,000)	(10,925,000)
Interest paid on capital debt	(781,679)	(685,588)
Net cash used in capital and related financing activities	(7,913,214)	(10,044,659)
Cash flows from investing activities - Investment income received	290,732	126,786
Net increase (decrease) in cash and cash equivalents	1,236,752	(939,007)
Cash and cash equivalents at beginning of year	38,004,132	38,943,139
Cash and cash equivalents at end of year	\$ 39,240,884	\$ 38,004,132

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Statements of Cash Flows (Continued)

Years Ended June 30, 2018 and 2017

	2018	2017
Reconciliation of operating loss to net cash used in operating activities:		
Operating loss	\$ (40,762,497)	\$ (44,351,883)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation	8,604,521	12,027,408
Changes in operating assets and liabilities:		
Accounts and other receivables	509,137	437,618
Inventories	18,711	(15,696)
Prepaid items	112,593	(34,440)
Accounts payable	209,655	117,002
Accrued expenses	85,336	77,810
Due to student and other organizations	200,023	91,369
Unearned revenue	(8,662)	(50,841)
Net pension changes (including deferred outflows and inflows)	693,414	2,070,362
Postemployment benefit changes (including deferred outflows and inflows)	(461,200)	(411,553)
Net cash used in operating activities	\$ (30,798,969)	\$ (30,042,844)
Noncash investing, capital, and financing activities:		
Purchase of capital assets in accounts payable	\$ 1,062,394	\$ 976,133

See accompanying notes to the financial statements.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

---

#### Note 1: Summary of Significant Accounting Policies

##### Introduction

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

##### Reporting Entity

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

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

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

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

---

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

##### **Reporting Entity** (Continued)

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

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

##### **Measurement Focus and Basis of Accounting**

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

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

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

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



# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

---

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

##### **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.

##### **Inventories and Prepaid Expenses**

Inventories of resale books and supplies are valued at the lower of cost or market, using the first-in/first-out (FIFO) method. Instructional and administrative inventories are accounted for as expenses when purchased as there are no material amounts on hand at year-end. Prepaid expenses represent payments made by the District for which benefits extend beyond June 30.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

---

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

##### **Capital Assets**

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

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

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

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

Capital assets are reviewed for impairment when events or changes in circumstances suggest that the service utility of the capital asset may have significantly and unexpectedly declined. Capital assets are considered impaired if both the decline in service utility of the capital asset is large in magnitude and the event or change in circumstance is outside the normal life cycle of the capital asset. Such events or changes in circumstances that may be indicative of impairment include evidence of physical damage, enactment or approval of laws or regulations or other changes in environmental factors, technological changes or evidence of obsolescence, changes in the manner or duration of use of a capital asset, and construction stoppage. The determination of the impairment loss is dependent upon the event or circumstance in which the impairment occurred. Impairment losses, if any, are recorded in the statements of revenues, expenses, and changes in net position. There were no impairment losses recorded in the years ended June 30, 2018 and 2017.

##### **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.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

---

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

##### **Accumulated Unpaid Vacation, Sick Pay, and Other Employee Benefit Amounts** (Continued)

Sick Leave - Faculty and middle leaders with 15 years of service that retired on or before June 30, 2016, received a lump-sum payment of 60% of one-half of their accumulated sick leave, up to a maximum of 25 days, at their daily contractual rate in effect during the year of retirement, provided that they notified the District by June 15, 2016. 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.

##### **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.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

---

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

##### 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, 2018 and 2017, the District levied at the following mill rate:

	2018	2017
Operating purposes	\$ 0.64225	\$ 0.63925
Debt service requirements	0.62620	0.62620
Totals	\$ 1.26845	\$ 1.26545

##### State and Federal Revenues

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

##### Tuition and Fees

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

---

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

##### **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 obligation and losses on the disposal of capital assets.

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

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

---

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

##### Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the 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 December XX, 2018, which is the date the financial statements were available to be issued.

#### Note 2: Cash and Investments

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

	2018	2017
Cash on deposit with financial institutions	\$ 10,634,985	\$ 21,083,595
Wisconsin Local Government Investment Pool	28,596,857	16,911,048
Cash on hand	9,042	9,489
Total cash and cash equivalents	\$ 39,240,884	\$ 38,004,132

##### 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, 2018, \$9,770,707 of the District's bank balance of \$10,743,718 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.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

---

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

##### Investments (Continued)

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

Concentration of Credit Risk - The District's investment policy limits the amount that may be invested in any one issuer to 10% of the market value of the portfolio at the time of purchase, with the exception of U.S. government issues that are fully guaranteed by the U.S. government or agencies thereof. At June 30, 2018 and 2017, the District had no investments in any one issuer (excluding U.S. Treasury securities, money market funds, and the external investment pool) that represent 5% or more of the total District investments.

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

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

#### Note 3: Accounts and Other Receivables

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

	2018	2017
Federal and state grants	\$ 1,279,870	\$ 1,922,479
Student tuition and fees	2,001,706	2,166,456
Business and industry contracts	160,206	98,656
Bookstore sales	89,645	64,718
Health claim stop-loss	181,588	19,815
Other	122,379	151,911
Allowance for uncollectible amounts	(1,140,041)	(1,219,544)
<b>Total</b>	<b>\$ 2,695,353</b>	<b>\$ 3,204,491</b>

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

#### Note 4: Capital Assets

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

	2018			
	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 1,095,690	\$ 17,230	\$ 0	\$ 1,112,920
Construction in progress	2,291,842	8,551,109	7,581,799	3,261,152
<b>Total capital assets not being depreciated</b>	<b>3,387,532</b>	<b>8,568,339</b>	<b>7,581,799</b>	<b>4,374,072</b>
Capital assets being depreciated:				
Site improvements	9,604,834	1,442,327	482,684	10,564,477
Buildings and building improvements	60,736,116	3,243,513		63,979,629
Furniture and equipment	39,606,114	2,904,274	1,774,333	40,736,055
Computer software	3,190,543		1,152,905	2,037,638
<b>Total capital assets being depreciated</b>	<b>113,137,607</b>	<b>7,590,114</b>	<b>3,409,922</b>	<b>117,317,799</b>
Less accumulated depreciation for:				
Site improvements	4,502,654	672,653	471,351	4,703,956
Buildings and building improvements	24,551,872	3,183,512		27,735,384
Furniture and equipment	28,878,328	4,225,538	1,739,027	31,364,839
Computer software	2,249,333	522,818	1,152,905	1,619,246
<b>Total accumulated depreciation</b>	<b>60,182,187</b>	<b>8,604,521</b>	<b>3,363,283</b>	<b>65,423,425</b>
<b>Net capital assets</b>	<b>56,342,952</b>	<b>\$ 7,553,932</b>	<b>\$ 7,628,438</b>	<b>56,268,446</b>
Less outstanding debt related to capital assets, including premium	(46,268,242)			(47,305,436)
Plus capital projects funds borrowed but not spent	14,406,189			15,159,248
<b>Net investment in capital assets</b>	<b>\$ 24,480,899</b>			<b>\$ 24,122,258</b>



# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

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

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

#### Note 5: Long-Term Obligations

Long-term liability activity for the years ended June 30, 2018 and 2017, was as follows:

	Balance 7/1/2017	Additions	Reductions	Balance 6/30/2018	Amounts Due Within One Year
General obligation notes	\$ 45,225,000	\$ 11,500,000	\$ 10,505,000	\$ 46,220,000	\$ 8,820,000
Premium on general obligation notes	1,043,242	368,309	326,115	1,085,436	
Compensated absences	35,582	26,114	35,582	26,114	9,597
<b>Totals</b>	<b>\$ 46,303,824</b>	<b>\$ 11,894,423</b>	<b>\$ 10,866,697</b>	<b>\$ 47,331,550</b>	<b>\$ 8,829,597</b>

	Balance 7/1/2016	Additions	Reductions	Balance 6/30/2017	Amounts Due Within One Year
General obligation notes	\$ 45,450,000	\$ 10,700,000	\$ 10,925,000	\$ 45,225,000	\$ 10,505,000
Premium on general obligation notes	846,977	372,641	176,376	1,043,242	
Compensated absences	20,439	35,582	20,439	35,582	14,625
<b>Totals</b>	<b>\$ 46,317,416</b>	<b>\$ 11,108,223</b>	<b>\$ 11,121,815</b>	<b>\$ 46,303,824</b>	<b>\$ 10,519,625</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, 2018 and 2017, is comprised of the following individual issues:

	2018	2017
June 11, 2012 general obligation promissory note (1)	\$ 0	\$ 1,675,000
June 11, 2013 general obligation promissory note (2)	7,070,000	8,325,000
June 2, 2014 general obligation promissory note (3)	4,085,000	6,040,000
June 15, 2015 general obligation promissory note (4)	5,595,000	7,460,000
May 2, 2016 general obligation promissory note (5)	7,770,000	8,600,000
June 15, 2016 general obligation promissory note (6)	1,115,000	1,235,000
June 30, 2016 general obligation promissory note (7)	1,055,000	1,190,000
June 1, 2017 general obligation promissory note (8)	8,030,000	10,700,000
June 1, 2018 general obligation promissory note (9)	11,500,000	
<b>Total general obligation debt</b>	<b>\$ 46,220,000</b>	<b>\$ 45,225,000</b>

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

---

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

##### General Obligation Debt (Continued)

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

---

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

##### General Obligation Debt (Continued)

The District has the power to incur indebtedness for certain purposes specified by Section 67.03(1)(a), Wisconsin Statutes in an aggregate amount, not exceeding 5% of the equalized value of the taxable property within the District, as last determined by the Wisconsin Department of Revenue. The 5% limit for the year ended June 30, 2018, was \$843,550,411 and the District's outstanding general obligation debt of \$46,220,000, net of resources available of \$8,317,949 to pay principal, was \$37,902,051. The 5% limit for the year ended June 30, 2017, was \$817,486,084 and the District's outstanding general obligation debt of \$45,225,000, net of resources available of \$9,388,527 to pay principal, was \$35,836,473.

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 \$337,420,164 and \$326,994,433 at June 30, 2018 and 2017, respectively. The District had no outstanding bonded indebtedness as of June 30, 2018 and 2017.

Aggregate cash flow requirements for the retirement of long-term principal and interest on general obligation debt as of June 30, 2018, follows:

Year Ended June 30,	Principal	Interest	Totals
2019	\$ 8,820,000	\$ 993,683	\$ 9,813,683
2020	8,195,000	875,756	9,070,756
2021	6,265,000	716,213	6,981,213
2022	4,570,000	588,681	5,158,681
2023	4,735,000	476,225	5,211,225
2024-2028	13,635,000	970,056	14,605,056
<b>Total general obligation debt</b>	<b>\$ 46,220,000</b>	<b>\$ 4,620,614</b>	<b>\$ 50,840,614</b>

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

---

#### Note 6: Leases, as Lessee

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

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

2019	\$	155,875
2020		77,937
Total minimum lease payments		\$ 233,812

Rental expense for all operating leases for the years ended June 30, 2018 and 2017, were \$155,875 and \$256,531, respectively.

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

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

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

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

**Benefits Provided** - Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive service retirement plan participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

---

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

**Benefits Provided** (Continued) - Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions with interest, if that benefit is higher than the formula benefit.

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

The WRS also provides death and disability benefits for employees.

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

Year	Core Fund Adjustment	Variable Fund Adjustment
2008	6.6 %	0.0 %
2009	(2.1)%	(42.0)%
2010	(1.3)%	22.0 %
2011	(1.2)%	11.0 %
2012	(7.0)%	(7.0)%
2013	(9.6)%	9.0 %
2014	4.7 %	25.0 %
2015	2.9 %	2.0 %
2016	0.5 %	(5.0)%
2017	2.0 %	4.0 %

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

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

**Contributions** (Continued) - During the reporting period, the WRS recognized \$1,739,189 in contributions from the employer.

The District only has employees in the general category which had the following contribution rates as of June 30, 2018 and 2017:

Employee Category	2018		2017	
	Employee	Employer	Employee	Employer
General (including teachers, executives, and elected officials)	6.70 %	6.70 %	6.80 %	6.80 %

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** - At June 30, 2018 and 2017, the District reported a liability (asset) of \$(5,275,342) and \$1,480,742, 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, 2017 and 2016, the District's proportion was 0.17767368% and 0.17964961%, which was a decrease of 0.00197593% and a decrease of 0.00123299% from its proportion measured in the respective prior year.

For the years ended June 30, 2018 and 2017, the District recognized pension expense of \$2,432,603 and \$3,813,857.

At June 30, 2018 and 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2018		2017	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 6,702,454	\$ 3,135,185	\$ 564,607	\$ 4,656,805
Net differences between projected and actual earnings on pension plan investments		7,250,469	7,370,663	
Changes in assumptions	1,042,305		1,548,173	
Changes in proportion and differences between employer contributions and proportionate share of contributions	15,679	19,212	14,713	31,114
Employer contributions subsequent to the measurement date	869,594		864,427	
<b>Total</b>	<b>\$ 8,630,032</b>	<b>\$ 10,404,866</b>	<b>\$ 10,362,583</b>	<b>\$ 4,687,919</b>

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

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

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** (Continued) - \$869,594 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, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	Increase (Decrease) in Pension Expense
2019	\$ 563,580
2020	(48,457)
2021	(1,804,804)
2022	(1,367,412)
2023	12,665

**Actuarial Assumptions** - The total pension liability in the actuarial valuations used for the years ended June 30, 2018 and 2017, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	2018	2017
Actuarial Valuation Date	December 31, 2016	December 31, 2015
Measurement Date of Net Pension Liability (Asset)	December 31, 2017	December 31, 2016
Actuarial Cost Method	Entry Age	Entry Age
Asset Valuation Method	Fair Market Value	Fair Market Value
Long-Term Expected Rate of Return	7.2 %	7.2 %
Discount Rate	7.2 %	7.2 %
Salary Increases:		
Inflation	3.2 %	3.2 %
Seniority/Merit	0.2 % - 5.6 %	0.2 % - 5.6 %
Mortality	Wisconsin 2012 Mortality Table	Wisconsin 2012 Mortality Table
Post-Retirement Adjustments*	2.1 %	2.1 %

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

Actuarial assumptions for the 2016 and 2015 valuations were based upon an experience study conducted in 2015 using experience from 2012 - 2014. The total pension liability (asset) for December 31, 2017 and 2016, is based upon a roll-forward of the liability calculated from the December 31, 2016 and 2015, actuarial valuations.



# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

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

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

Asset Allocation Targets and Expected Returns	As of December 31, 2017		
	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
<u>Core Fund</u>			
Global equities	50.0 %	8.2 %	5.3 %
Fixed income	24.5 %	4.2 %	1.4 %
Inflation sensitive assets	15.5 %	3.8 %	1.0 %
Real estate	8.0 %	6.5 %	3.6 %
Private equity/debt	8.0 %	9.4 %	6.5 %
Multi-asset	4.0 %	6.5 %	3.6 %
<b>Total core fund</b>	<b>110.0 %</b>	<b>7.3 %</b>	<b>4.4 %</b>
<u>Variable Fund</u>			
U.S. equities	70.0 %	7.5 %	4.6 %
International equities	30.0 %	7.8 %	4.9 %
<b>Total variable fund</b>	<b>100.0 %</b>	<b>7.9 %</b>	<b>5.0 %</b>

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

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

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

##### Actuarial Assumptions (Continued)

Asset Allocation Targets and Expected Returns	Asset Allocation %	As of December 31, 2016		
		Destination Target Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return
<u>Core Fund</u>				
Global equities	50.0 %	45.0 %	8.3 %	5.4 %
Fixed income	24.5 %	37.0 %	4.2 %	1.4 %
Inflation sensitive assets	15.5 %	20.0 %	4.3 %	1.5 %
Real estate	8.0 %	7.0 %	6.5 %	3.6 %
Private equity/debt	8.0 %	7.0 %	9.4 %	6.5 %
Multi-asset	4.0 %	4.0 %	6.6 %	3.7 %
<b>Total core fund</b>	<b>110.0 %</b>	<b>120.0 %</b>	<b>7.4 %</b>	<b>4.5 %</b>
<u>Variable</u>				
U.S. equities	70.0 %	70.0 %	7.6 %	4.7 %
International equities	30.0 %	30.0 %	8.5 %	5.6 %
<b>Total variable fund</b>	<b>100.0 %</b>	<b>100.0 %</b>	<b>7.9 %</b>	<b>5.0 %</b>

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

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

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

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

**Actuarial Assumptions** (Continued) - Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension liability (asset) calculated using the current discount rate of 7.20%, 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 (6.20%) or 1-percentage-point higher (8.20%) than the current rate:

	2018		2017	
	Discount Rate	Net Pension Liability (Asset)	Discount Rate	Net Pension Liability (Asset)
1% decrease to the rate	6.2%	\$ 13,649,111	6.2%	\$ 19,480,107
Current discount rate	7.2%	(5,275,342)	7.2%	1,480,742
1% increase to the rate	8.2%	(19,658,513)	8.2%	(12,379,585)

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

**Payables to the Pension Plan** - At June 30, 2018 and 2017, the District reported a payable of \$127,114 and \$136,085 for the outstanding amount of employer contributions to the pension plan, respectively.

#### Note 8: Other Postemployment Benefits

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

**Benefits Provided** - Benefits provided to retirees are as follows:

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

---

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

##### Benefits Provided (Continued)

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

---

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

##### Benefits Provided (Continued)

**Employees Covered by the Benefit Terms** - At June 30, 2017, the measurement date, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	32
Inactive employees entitled to, but not receiving, benefit payments	173
Active employees	336
<hr/>	
Total	541

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.

**Total OPEB Liability** - The District's total OPEB liability at June 30, 2018 was \$5,811,197, was measured as of June 30, 2017, and was determined by an actuarial valuation as of that date. The District's total OPEB liability at June 30, 2017, was \$6,663,366, was measured as of June 30, 2016, and was determined by an actuarial valuation at that date.

**Actuarial Assumptions** - The total OPEB liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions and other inputs:

Actuarial cost method	Entry Age Normal
Discount rate	3.50 %
Healthcare cost trend rate	1.7% in year 1, followed by 7.0% decreasing by .50% down to 6.50%, then by 0.10% per year down to 5.0%, and level thereafter

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

Actuarial cost method	Entry Age Normal
Discount rate	3.00 %
Healthcare cost trend rate	7.5% decreasing by .5% per down to 6.5%, then by 0.1% per year down to 5%, and level thereafter

The discount rate 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. Mortality rates are based upon the Wisconsin Retirement System (WRS) 2012 Mortality Table. The mortality table and other significant assumptions are based on the WRS's actuarial experience study from 2012-2014.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

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

**Changes in Total OPEB Liability** - OPEB liability activity for the years ended June 30, 2018 and 2017, were as follows:

Balance at July 1, 2016	\$	6,564,390
Service cost		124,538
Interest		234,496
Changes of assumptions or other input		486,813
Benefit payments		(746,871)
<hr/>		
Balance at July 1, 2017		6,663,366
Service cost		151,134
Interest		189,566
Differences between expected and actual experience		113,957
Changes of assumptions or other input		(466,694)
Benefit payments		(840,132)
<hr/>		
Balance at June 30, 2018	\$	5,811,197

**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:

	2018		2017	
	Discount Rate	Total OPEB Liability	Discount Rate	Total OPEB Liability
1% decrease to the rate	2.5 %	\$6,528,658	2.00 %	\$7,437,759
Current discount rate	3.5 %	\$5,811,197	3.00 %	\$6,663,366
1% increase to the rate	4.5 %	\$5,214,581	4.00 %	\$6,027,855

**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 1.7% increasing 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 (0.7% in year 1, then 6.0% decreasing to 4.0%) or 1-percentage-point higher (2.7% in year 1, then 8.0% decreasing to 6.0%) than the current rate:

	2018		2017	
	Healthcare Cost Trend Rate	Total OPEB Liability	Healthcare Cost Trend Rate	Total OPEB Liability
1% decrease to the rate	0.7% in year 1, then 6.0% decreasing to 4.0%	\$5,545,167	6.5% decreasing to 4.0%	\$6,438,415
Current discount rate	1.7% in year 1, then 7.0% decreasing to 5.0%	\$5,811,197	7.5% decreasing to 5.0%	\$6,663,366
1% increase to the rate	2.7% in year 1, then 8.0% decreasing to 6.0%	\$6,125,904	8.5% decreasing to 6.0%	\$6,923,814

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

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

**OPEB Expense and Deferred Outflow of Resources** - For the years ended June 30, 2018 and 2017, the District recognized OPEB expense of \$461,200 and \$411,553, respectively. At June 30, 2018 and 2017, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2018		2017	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 97,677	\$ 0	\$ 0	\$ 0
Changes in assumptions or other inputs	347,723	400,023	417,268	0
Employer contributions subsequent to the measurement date	821,054		840,132	
<b>Total</b>	<b>\$ 1,266,454</b>	<b>\$ 400,023</b>	<b>\$ 1,257,400</b>	<b>\$ 0</b>

\$821,054 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, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in pension expense as follows:

Year Ended June 30	Net Increase (Decrease) in OPEB Expense
2019	\$ 19,154
2020	19,154
2021	19,154
2022	19,154
2023	19,152
Thereafter	(50,391)

#### 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 \$500,225,000 per occurrence; equipment at \$100,000,000 per occurrence; general liability, auto, and educators legal liability at \$5,000,000 per occurrence; and workers' compensation at the statutorily required limits.

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

---

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

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

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

Each member college was assessed an annual premium that included a capitalization component to establish reserves for the company. Since DMI is fully capitalized, member districts have not been assessed a capitalization amount for fiscal years 2018 and 2017. For the years ended June 30, 2018 and 2017, the District paid premiums of \$387,727 and \$306,360, respectively. Future premiums will be based on relevant rating exposure bases as well as the historical loss experienced by members. DMI's ongoing operational expenses, other than loss adjustment expenses, are apportioned pro rata to each participant based on equity interest in the company.

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

##### **Supplemental Insurance**

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

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

- Foreign Liability - \$1,000,000 aggregate general; \$1,000,000 auto per accident; \$1,000,000 employee benefits; includes benefit for accidental death and dismemberment, repatriation, and medical expenses, and \$1,000 deductible for employee benefits.
- Crime - \$750,000 coverage for employee dishonesty, forgery, computer fraud, and funds transfer fraud; \$750,000 coverage for theft, robbery, burglary, disappearance and destruction of money and securities; \$25,000 coverage for investigation expenses; \$2,500 deductible for investigation, and \$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 2018.



# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

---

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

##### Self-Funded Health and Vision Insurance

The District has retained the risk of loss for its health care program. As part of the health care coverage, the District purchases stop-loss coverage which pays claims in excess of \$190,000 per individual. The District also provides all employees, except faculty, \$50 every two years towards incurred vision care costs.

The District establishes claims liabilities based on estimates of the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled and of claims that have been incurred but not reported. The estimate was provided by management. At June 30, 2018 and 2017, the amounts of these liabilities were \$645,805 and \$314,364, respectively. The following represents changes in those liabilities for the District during the past two years:

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year-End
2015-16	\$ 784,860	\$ 5,414,241	\$ 5,866,529	\$ 332,572
2016-17	\$ 332,572	\$ 4,137,734	\$ 4,155,942	\$ 314,364
2017-18	\$ 314,364	\$ 6,435,747	\$ 6,104,306	\$ 645,805

#### 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, 2018. The construction projects in progress are the Wausau CHS Auditorium Remodel, Parking Improvements of the A-Handicap, and CBI Lots, Building E Roof Replacement, AG Center Science Classroom Remodel, AG Center Addition, Barn and Classroom, AG Campus Projects which includes an electrical service upgrade, generator, and barn fans, Merrill CDL Training Building, Site Prep/Access Road for Merrill Lineman/Electrical Power Distribution, Merrill CPAT Building Addition, as well as some smaller remodeling projects, and furniture for various projects. Also, orders were placed for smart classroom equipment and installation, as well as instructional equipment needed for the start of the fall semester. These orders were initially placed prior to June 30, 2018, due to delivery and installation lead time requirements.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

---

#### Note 10: Construction and Other Significant Commitments (Continued)

##### Construction Commitments (Continued)

Future commitments include the Wausau TLC Library Remodeling, Merrill CDL paving project, as well as various maintenance and remodeling projects at the Wausau and regional campuses. At year end, the District's commitments with contractors and vendors, including change orders through the date of this report, are as follows:

<b>Project</b>	<b>Spent Through 6/30/2018</b>	<b>Remaining Commitment</b>
Custom Double Expandable Classroom Trailer	\$ 265,105	\$ 265,105
FANUC Robotic Arm		91,816
CHS Auditorium Remodel	332,052	772,878
Parking Improvements - A Handicap and CBI Lots	23,210	228,126
Building E Roof Replacement	7,021	304,175
AG Center Science Classroom Remodel	77,091	183,666
AG Center Additions Barn and Classroom	1,068,477	100,712
AG Campus Projects - Electrical Service Upgrade, Generator, Barn Fans	213,148	52,468
Merrill Lineman Site Prep/Access Road (Merrill CDL Paving)	3,400	263,268
Merrill CDL Training Building	709,205	81,844
Smart Classrooms and IVC Classrooms for Various Projects	95,078	127,866
Furniture for Various Projects	3,275	350,032

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

The District has a non-cancelable telecommunication service agreement for network services. Payments are monthly and the final contract's term will end in December 2020. Total expenses for the year ended June 30, 2018, were \$53,100. As of June 30, 2018, the District was committed to make future payments of \$106,000.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Financial Statements

#### Note 11: Joint Ventures

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

	2018		2017	
	Total WISPALS	NTC's Share	Total WISPALS	NTC's Share
Total assets	\$ 34,964	\$ 3,179	\$ 114,671	\$ 10,425
Ending fund balance	34,964	3,179	114,671	10,425
Total revenues	462,299	42,027	684,012	62,183
Total expenses	542,006	49,273	499,554	45,414

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

#### Note 12: Contingent Liabilities

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

#### Note 13: Expense Classification

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

	2018	2017
Salaries and wages	\$ 28,936,113	\$ 29,236,144
Employee benefits	11,259,034	11,635,303
Travel, memberships, and subscriptions	997,449	1,133,640
Supplies and minor equipment	6,502,117	5,949,445
Postage, printing, and advertising	875,310	894,808
Repairs and maintenance	589,467	670,527
Contracted services	4,604,859	5,365,996
Rentals	280,306	364,909
Insurance	432,701	390,404
Utilities	955,589	924,666
Depreciation	8,604,521	12,027,408
Other	172,966	338,566
Student aid	1,639,255	1,573,146
Total operating expenses	\$ 65,849,687	\$ 70,504,962

# PRELIMINARY DRAFT

Northcentral Technical College District

## Notes to Financial Statements

---

### **Note 14: Subsequent Events**

On September 12, 2018 the District signed a contract in the amount of \$514,633 for the Merrill CPAT addition.

On October 30, 2018 the District signed a contract in the amount of \$225,797 for Cloudian file and object storage.

# PRELIMINARY DRAFT

## **Required Supplementary Information**

# PRELIMINARY DRAFT

## Northcentral Technical College District

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

	2018	2017	2016
Measurement date	6/30/2017	6/30/2016	6/30/2015
<b>Total OPEB Liability</b>			
Service cost	\$ 151,134	\$ 124,538	\$ 124,538
Interest	189,566	234,496	244,389
Differences between expected and actual experience	113,957		
Changes of assumptions or other input	(466,694)	486,813	
Benefit payments	(840,132)	(746,871)	(518,596)
Net change in total OPEB liability	(852,169)	98,976	(149,669)
Total OPEB liability at beginning	6,663,366	6,564,390	6,714,059
Total OPEB liability at end	\$ 5,811,197	\$ 6,663,366	\$ 6,564,390
District's covered payroll	\$ 24,481,301	\$ 16,353,932	\$ 16,353,932
Total OPEB liability as a percentage of covered payroll	23.74 %	40.74 %	40.14 %

\*The amounts presented were determined as of a measurement date one year prior to the fiscal year. Amounts were not available for years prior to 2016 as the District first implemented GASB No. 75 in fiscal year 2016.

#### Notes to Schedule

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

*Changes of assumptions:* In 2018, the discount rate was changed to 3.5% to be reflective of the 20-year AA municipal bond rates.

See Independent Auditor's Report.

# PRELIMINARY DRAFT

## Northcentral Technical College District

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

Last Ten Fiscal Years (When Available)

	2018	2017	2016	2015
<b>Schedule of the Employer's Proportionate Share of the Net Pension Liability (Asset)</b>				
Measurement date	12/31/2017	12/31/2016	12/31/2015	12/31/2014
District's proportion of the net pension liability (asset)	0.17767368 %	0.17964961 %	0.18088260 %	0.18071590 %
District's proportionate share of the net pension liability (asset)	\$ (5,275,342)	\$ 1,480,742	\$ 2,939,307	\$ (4,438,877)
District's covered payroll during the measurement period	26,060,478	25,685,729	25,565,458	25,366,952
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	(20.24)%	5.76 %	11.50 %	(17.50)%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.93 %	99.12 %	98.20 %	102.74 %
<b>Schedule of Employer Contributions</b>				
Contractually required contribution for the fiscal period	\$ 1,751,085	\$ 1,743,835	\$ 1,720,607	\$ 1,765,923
Contributions in relation to the contractually required contribution	(1,751,085)	(1,743,835)	(1,720,607)	(1,765,923)
Contribution deficiency	\$ 0	\$ 0	\$ 0	\$ 0
District's covered payroll for the fiscal period	\$ 25,942,119	\$ 26,024,846	\$ 25,678,283	\$ 25,588,765
Contributions as a percentage of covered payroll	6.75 %	6.70 %	6.70 %	6.90 %

#### Notes to Schedules

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

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

See Independent Auditor's Report.

# PRELIMINARY DRAFT

## **Supplementary Information**

---

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



# PRELIMINARY DRAFT

## Northcentral Technical College District

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

Year Ended June 30, 2018

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
<b>Revenues:</b>						
Local government	\$ 8,665,544	\$ 8,989,481	\$ 8,989,481	\$ 0	\$ 8,989,481	\$ 0
State revenues	19,156,483	19,438,280	19,438,280		19,438,280	
Federal revenues		9,235	9,235		9,235	
Statutory program fees	9,597,000	9,304,321	9,304,321		9,304,321	
Material fees	563,500	548,545	548,545		548,545	
Other student fees	439,500	486,963	486,963		486,963	
Institutional revenues	435,000	529,453	529,453		529,453	
<b>Total revenues</b>	<b>38,857,027</b>	<b>39,306,278</b>	<b>39,306,278</b>		<b>39,306,278</b>	
<b>Expenditures:</b>						
Instruction	23,360,559	21,803,596	21,803,596		21,803,596	
Instructional resources	1,580,549	1,464,324	1,464,324		1,464,324	
Student services	2,210,937	2,198,537	2,198,537		2,198,537	
General institutional	8,357,087	8,053,055	8,053,055		8,053,055	
Physical plant	3,836,895	3,662,043	3,662,043		3,662,043	
<b>Total expenditures</b>	<b>39,346,027</b>	<b>37,181,555</b>	<b>37,181,555</b>		<b>37,181,555</b>	
Excess (deficiency) of revenues over expenditures	(489,000)	2,124,723	2,124,723		2,124,723	
<b>Other financing sources (uses):</b>						
Transfers in		35,126	35,126		35,126	
Transfers out		(2,168,380)	(2,168,380)		(2,168,380)	
<b>Total other financing sources (uses)</b>		<b>(2,133,254)</b>	<b>(2,133,254)</b>		<b>(2,133,254)</b>	
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	\$ (489,000)	\$ (8,531)	(8,531)		(8,531)	\$ 0
<b>Fund balance at beginning of year</b>			<b>14,941,627</b>		<b>14,941,627</b>	
<b>Fund balance at end of year</b>			<b>\$ 14,933,096</b>	<b>\$ 0</b>	<b>\$ 14,933,096</b>	
<b>Fund balance:</b>						
Reserved for prepaid items			\$ 102,925			
<b>Unreserved fund balance:</b>						
Designated for postemployment benefits			5,811,197			
Designated for state aid fluctuations			939,907			
Designated for operations			8,079,067			
<b>Total fund balance</b>			<b>\$ 14,933,096</b>			

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

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

Year Ended June 30, 2018

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
<b>Revenues:</b>						
Local government	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 0	\$ 1,100,000	\$ 0
State revenues	3,058,580	3,190,202	3,190,202		3,190,202	
Federal revenues	1,313,900	1,651,666	1,651,666		1,651,666	
Statutory program fees	227,000	216,851	216,851		216,851	
Material fees	34,000	35,946	35,946		35,946	
Other student fees	419,000	463,720	463,720		463,720	
Institutional revenues	3,333,000	4,056,426	4,056,426		4,056,426	
<b>Total revenues</b>	<b>9,485,480</b>	<b>10,714,811</b>	<b>10,714,811</b>		<b>10,714,811</b>	
<b>Expenditures:</b>						
Instruction	7,280,400	8,238,138	8,238,138		8,238,138	
Instructional resources	42,700	129,146	129,146		129,146	
Student services	1,448,000	1,518,123	1,518,123		1,518,123	
General institutional	743,200	848,794	848,794		848,794	
Physical plant	45,500	45,721	45,721		45,721	
<b>Total expenditures</b>	<b>9,559,800</b>	<b>10,779,922</b>	<b>10,779,922</b>		<b>10,779,922</b>	
<b>Deficiency of revenues over expenditures</b>	<b>(74,320)</b>	<b>(65,111)</b>	<b>(65,111)</b>		<b>(65,111)</b>	
<b>Other financing sources (uses):</b>						
Transfers in		410,000	410,000		410,000	
Transfers out		(15,704)	(15,704)		(15,704)	
<b>Total other financing sources (uses)</b>		<b>394,296</b>	<b>394,296</b>		<b>394,296</b>	
<b>Excess (deficiency) of revenues and other financing sources over expenditures</b>	<b>\$ (74,320)</b>	<b>\$ 329,185</b>	<b>329,185</b>		<b>329,185</b>	<b>\$ 0</b>
<b>Fund balance at beginning of year</b>			<b>2,222,949</b>		<b>2,222,949</b>	
<b>Fund balance at end of year</b>			<b>\$ 2,552,134</b>	<b>\$ 0</b>	<b>\$ 2,552,134</b>	
<b>Fund balance - Unreserved - Designated for operations</b>			<b>\$ 2,552,134</b>			

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) - Special Revenue Non-Aidable Fund Year Ended June 30, 2018

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
Revenues:						
Local government	\$ 200,000	\$ 121,466	\$ 121,466	\$ 0	\$ 121,466	\$ 0
State revenues	1,258,500	1,182,591	1,182,591		1,182,591	
Federal revenues	13,727,000	11,720,997	11,720,997		11,720,997	
Other student fees	877,000	845,216	845,216		845,216	
Institutional revenues	183,000	271,189	271,189		271,189	
<b>Total revenues</b>	<b>16,245,500</b>	<b>14,141,459</b>	<b>14,141,459</b>		<b>14,141,459</b>	
Expenditures:						
Student services	16,160,500	14,076,667	14,076,667		14,076,667	
Public service	70,000	33,053	33,053		33,053	
<b>Total expenditures</b>	<b>16,230,500</b>	<b>14,109,720</b>	<b>14,109,720</b>		<b>14,109,720</b>	
Excess of revenues over expenditures	15,000	31,739	31,739		31,739	
Other financing sources - Transfers in		18,880	18,880		18,880	
Excess of revenues and other financing sources over expenditures	<u>\$ 15,000</u>	<u>\$ 50,619</u>	50,619		50,619	<u>\$ 0</u>
Fund balance at beginning of year			<u>304,334</u>		<u>304,334</u>	
<b>Fund balance at end of year</b>			<u>\$ 354,953</u>	<u>\$ 0</u>	<u>\$ 354,953</u>	
Fund balance - Reserved fund balance - Student organizations			<u>\$ 354,953</u>			

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

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

Year Ended June 30, 2018

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
<b>Revenues:</b>						
State revenues	\$ 198,705	\$ 244,995	\$ 244,995	\$ 0	\$ 244,995	\$ 0
Federal revenues		35,357	35,357		35,357	
Institutional revenues	323,000	480,232	480,232		480,232	
<b>Total revenues</b>	<b>521,705</b>	<b>760,584</b>	<b>760,584</b>		<b>760,584</b>	
<b>Expenditures:</b>						
Capital outlay:						
Instruction	2,169,751	1,833,337	1,833,337		1,833,337	
Instructional resources	1,021,034	1,250,986	1,250,986		1,250,986	
General institutional	5,692,976	2,746,665	2,746,665		2,746,665	
Physical plant	5,267,653	6,436,012	6,436,012		6,436,012	
<b>Total expenditures</b>	<b>14,151,414</b>	<b>12,267,000</b>	<b>12,267,000</b>		<b>12,267,000</b>	
Excess (deficiency) of revenues over expenditures	(13,629,709)	(11,506,416)	(11,506,416)		(11,506,416)	
<b>Other financing sources:</b>						
Transfers in		759,475	759,475		759,475	
Issuance of long-term debt	11,099,000	11,500,000	11,500,000		11,500,000	
<b>Total other financing sources</b>	<b>11,099,000</b>	<b>12,259,475</b>	<b>12,259,475</b>		<b>12,259,475</b>	
Deficiency of revenues and other financing sources over expenditures	\$ (2,530,709)	\$ 753,059	753,059		753,059	\$ 0
Fund balance at beginning of year			14,406,189		14,406,189	
Fund balance at end of year			\$ 15,159,248	\$ 0	\$ 15,159,248	
Fund balance - Reserved for capital projects			\$ 15,159,248			

See Independent Auditor's Report.

See accompanying notes to budgetary comparison schedules.

# PRELIMINARY DRAFT

## Northcentral Technical College District

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

Year Ended June 30, 2018

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
Revenues:						
Local revenues	\$ 9,762,150	\$ 11,533,588	\$ 11,533,588	\$ 0	\$ 11,533,588	\$ 0
Institutional revenues	15,000	50,789	50,789		50,789	
<b>Total revenues</b>	<b>9,777,150</b>	<b>11,584,377</b>	<b>11,584,377</b>		<b>11,584,377</b>	
<b>Expenditures - Physical plant</b>	<b>11,436,500</b>	<b>11,442,331</b>	<b>11,442,331</b>		<b>11,442,331</b>	
Excess (deficiency) of revenues over expenditures	(1,659,350)	142,046	142,046		142,046	
Other financing sources - Premium on long-term debt	195,000	368,309	368,309		368,309	
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ (1,464,350)</u>	<u>\$ 510,355</u>	510,355		510,355	<u>\$ 0</u>
<b>Fund balance at beginning of year</b>			<u>2,466,861</u>		<u>2,466,861</u>	
<b>Fund balance at end of year</b>			<u>\$ 2,977,216</u>	<u>\$ 0</u>	<u>\$ 2,977,216</u>	
<b>Fund balance - Reserved for debt service</b>			<u>\$ 2,977,216</u>			

See Independent Auditor's Report.

See accompanying notes to budgetary comparison schedules.

# PRELIMINARY DRAFT

## Northcentral Technical College District

**Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual**  
**(Non-GAAP Budgetary Basis) - Enterprise Fund**  
 Year Ended June 30, 2018

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
Operating revenues:						
Local	\$ 0	\$ 77,610	\$ 77,610	\$ 0	\$ 77,610	\$ 0
Institutional	2,860,000	2,488,223	2,488,223		2,488,223	
<b>Total operating revenues</b>	<b>-</b>	<b>2,565,833</b>	<b>2,565,833</b>		<b>2,565,833</b>	
Operating expenses - Auxiliary services	2,853,000	2,624,362	2,624,362		2,624,362	
Operating income (loss)	7,000	(58,529)	(58,529)		(58,529)	
Operating transfers - Transfers out		(21,126)	(21,126)		(21,126)	
Change in net position	<u>\$ 7,000</u>	<u>\$ (79,655)</u>	(79,655)		(79,655)	<u>\$ 0</u>
Net position at beginning of year			577,711		577,711	
Net position at end of year			<u>\$ 498,056</u>	<u>\$ 0</u>	<u>\$ 498,056</u>	
Net position - Unrestricted			<u>\$ 498,056</u>			

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

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

Year Ended June 30, 2018

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
Operating revenues - Institutional	\$ 7,315,000	\$ 7,149,403	\$ 7,149,403	\$ 0	\$ 7,149,403	\$ 0
Operating expenses - Auxiliary services	7,253,000	7,919,512	7,919,512		7,919,512	
Operating income (loss)	62,000	(770,109)	(770,109)		(770,109)	
Operating transfers:						
Transfers in		1,015,000	1,015,000		1,015,000	
Transfers out		(33,271)	(33,271)		(33,271)	
Total operating transfers		981,729	981,729		981,729	
Change in net position	<u>\$ 62,000</u>	<u>\$ 211,620</u>	211,620		211,620	<u>\$ 0</u>
Net position at beginning of year			1,076,685		1,076,685	
Net position at end of year			<u>\$ 1,288,305</u>	<u>\$ 0</u>	<u>\$ 1,288,305</u>	
Net position - Unrestricted			<u>\$ 1,288,305</u>			

See Independent Auditor's Report.

See accompanying notes to budgetary comparison schedules.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Budgetary Comparison Schedules

---

#### Note 1: Budgetary Accounting

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

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



# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Budgetary Comparison Schedules

---

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

##### **Revenues**

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

General Fund	\$	39,306,278
Special Revenue Aidable Fund		10,714,811
Special Revenue Non-Aidable Fund		14,141,459
Capital Projects Fund		760,584
Debt Service Fund		11,584,377
Enterprise Fund		2,565,833
Internal Service Fund		7,149,403

---

86,222,745

Adjustments:

Interfund charges from internal service and fiduciary funds are eliminated for GAAP reporting		(7,203,320)
Interfund charges for rent are eliminated for GAAP reporting		(208,958)
Student aid in the form of loans is included in revenues for budgetary purposes but offset revenues for GAAP reporting		(5,802,174)
Scholarship allowances are included in expenditures for budgetary purposes but offset revenues for GAAP reporting		(5,410,323)
Revenues in agency funds are included in revenues for budgetary purposes but offset expenditures for GAAP reporting		(967,905)
Summer tuition recognized on the cash basis is adjusted to accrual basis for GAAP reporting		(57,088)
Property taxes levied for debt service payments in the subsequent fiscal year are deferred for budgetary purposes		(1,498,447)

---

Reconciled revenues	\$	65,074,530
---------------------	----	------------

---

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

Operating revenues	\$	25,087,190
Property taxes		20,309,237
State operating appropriations		19,387,371
Investment income		290,732

---

Total	\$	65,074,530
-------	----	------------

---

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Notes to Budgetary Comparison Schedules

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

##### Expenditures

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

General Fund	\$	37,181,555
Special Revenue Aidable Fund		10,779,922
Special Revenue Non-Aidable Fund		14,109,720
Capital Projects Fund		12,267,000
Debt Service Fund		11,442,331
Enterprise Fund		2,624,362
Internal Service Fund		7,919,512

96,324,402

Adjustments:

Interfund charges from internal service funds are eliminated for GAAP reporting		(6,966,970)
Interfund charges for rent are eliminated for GAAP reporting		(208,958)
Student aid in the form of loans are included in expenditures for budgetary purposes but offset revenues for GAAP reporting		(5,802,174)
Scholarship allowances are included in expenditures for budgetary purposes but offset revenues for GAAP reporting		(5,410,323)
Expenses in agency funds are included in expenditures for budgetary purposes but offset revenues for GAAP reporting		(1,004,233)
Cash basis expenditures adjusted to accrual basis for GAAP reporting:		
Summer school instructional wages		(41,539)
Interest expense		82,486
Postemployment benefits		(461,200)
Pension-related benefits		693,414
Compensated absences		(9,468)
The acquisition of capital assets, excluding donations, is reported as an expenditure for budgetary purposes		(8,532,655)
Repayment of principal on long-term debt is a budgetary expenditure		(10,505,000)
Bond premium is amortized for GAAP purposes		(326,115)
Depreciation and loss on capital asset disposals recorded for GAAP purposes		8,607,162

Expenses on a GAAP basis	\$	66,438,829
--------------------------	----	------------

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

Operating expenses	\$	65,849,687
Loss on disposal of capital assets		2,641
Interest expense		586,501

Total	\$	66,438,829
-------	----	------------

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Schedule of Expenditures of Federal Awards

Year Ended June 30, 2018

Administering Agency Pass-Through Agency Award Description	Federal Catalog Number	Pass-Through Agency Number	Grant Period	Program or Award Amount	Grantor Expenditures	Local Share	Passed Through to Sub- Recipients
<b>U.S. Department of Agriculture</b>							
<b>Pass-Through Program</b>							
<b>Northeast Community College</b>							
Rural Cooperative Development Grants							
Agriculture Applied Research Project	10.771	210910-02-01	8/1/17-3/30/18	\$ 8,950	\$ 8,503	\$ 0	\$ 0
<b>U.S. Department of Interior</b>							
<b>Bureau of Indian Affairs</b>							
Indian Education - Higher Education Grant Program	15.114		7/1/17-6/30/18		34,882		
<b>U.S. Department of Labor</b>							
<b>Direct Programs</b>							
Trade Adjustment Assistance Community College and Career Training INTERFACE							
	17.282	TC-25112-13-60-A-55	10/1/13-9/30/17	6,214,585	311,178		
<b>Pass-Through Program</b>							
<b>Chippewa Valley Technical College</b>							
Trade Adjustment Assistance Community College and Career Training ACT for Health Care							
	17.282	TC-26455-14-60-A-55	10/1/14-3/31/18	874,572	208,071		
<b>Total U.S. Department of Labor</b>					<b>519,249</b>		
<b>U.S. Department of State</b>							
<b>Direct Program</b>							
Academic Exchange Programs - Undergraduate Programs							
American Councils for International Education	19.009		8/1/17-6/30/18	7,831	7,266	3,194	
Middle East and North Africa Partnership Initiative - Georgetown University							
	19.600	S-NEAAC-17-CA-1016	5/1/17-10/31/17	37,954	32,059		
<b>Total U.S. Department of State</b>					<b>39,325</b>	<b>3,194</b>	
<b>National Science Foundation</b>							
<b>Direct Program</b>							
Education and Human Resources							
Making & Mentoring: Integrating Computational Thinking	47.076		8/1/17-7/31/20	1,091,222	206,329		87,080
<b>Pass-Through Programs</b>							
<b>Dakota County Technical College</b>							
Midwest Regional Center for Nanotechnology Education	47.076	PO58899	10/1/17-6/30/18	15,773	4,644		
<b>Total National Science Foundation</b>					<b>210,973</b>		<b>87,080</b>
<b>U.S. Department of Education</b>							
<b>Direct Programs</b>							
<b>Student Financial Aid Cluster</b>							
Federal Supplemental Education Opportunity Grants	84.007	P007A174527	7/1/17-6/30/18	120,470	121,739		
<b>Federal Direct Loan Program</b>							
Subsidized Stafford	84.268	P28K172670	7/1/16-6/30/17		(2,582)		
Subsidized Stafford	84.268	P28K182670	7/1/17-6/30/18		3,721,052		
Subsidized Stafford	84.268	P28K192670	7/1/18-6/30/19		81,223		
Unsubsidized Stafford	84.268	P268K182670	7/1/17-6/30/18		1,936,586		
Unsubsidized Stafford	84.268	P268K192670	7/1/18-6/30/19		30,110		
PLUS	84.268	P28K172670	7/1/17-6/30/18		23,785		
<b>Total CFDA 84.268</b>					<b>5,790,174</b>		
<b>Federal Work Study Program</b>							
Federal Work Study Program	84.033	P033A174527	7/1/17-6/30/18		142,494		47,499
<b>Federal Pell Grant Program</b>							
Pell Grant Administrative Allowance	84.063	P063Q172670	7/1/17-6/30/18		9,235		
Federal Pell Grant Program	84.063	P063P162670	7/1/16-6/30/17		2,216		
Federal Pell Grant Program	84.063	P063P172670	7/1/17-6/30/18		5,265,673		
Federal Pell Grant Program	84.063	P063P182670	7/1/18-6/30/19		300,705		
<b>Total CFDA 84.063</b>					<b>5,577,829</b>		
<b>Total Student Financial Assistance Cluster</b>					<b>11,632,236</b>	<b>47,499</b>	

# PRELIMINARY DRAFT

## Northcentral Technical College District

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

Year Ended June 30, 2018

Administering Agency Pass-Through Agency Award Description	Federal Catalog Number	Pass-Through Agency Number	Grant Period	Program or Award Amount	Grantor Expenditures	Local Share	Passed Through to Sub- Recipients
<b>U.S. Department of Education</b>							
<b>Adult Education - Basic Grants to States</b>							
<b>Pass-Through Programs</b>							
<b>Wisconsin Technical College System</b>							
Basic Skills - Comprehensive	84.002	15-511-146-128	7/1/17-6/30/18	\$ 253,064	\$ 253,064	\$ 132,300	\$ 0
Integrated English Lit. and Civics Education	84.002	15-520-146-168	7/1/17-6/30/18	11,558	11,558		
Basic Education Services - Jails	84.002	15-531-146-118	7/1/17-6/30/18	36,472	36,472	12,157	
Adult Basic Education for Severely At-Risk Learners	84.002	71-971-149-158	7/1/17-6/30/18	38,640	38,640	12,880	
<b>Total CFDA 84.002</b>					<b>339,734</b>	<b>157,337</b>	
<b>Vocational Education - Basic Grants</b>							
<b>Pass-Through Programs</b>							
<b>Wisconsin Technical College System</b>							
Achieving Student Success for At-Risk Students	84.048	15-102-150-238	7/1/17-6/30/18	401,136	401,136	365,700	
Increasing Nontraditional Occupations Enrollment and Completion	84.048	15-104-150-268	7/1/17-6/30/18	26,742	26,742		
Career Prep	84.048	15-107-150-218	7/1/17-6/30/18	39,469	39,283		
Strengthening Programs	84.048	15-108-150-258	7/1/17-6/30/18	101,554	99,223		
<b>Total CFDA 84.048</b>					<b>566,384</b>	<b>365,700</b>	
<b>Pass-Through Programs</b>							
<b>National Resource Centers Program for Foreign Language, etc.</b>							
<b>UW-Milwaukee</b>							
Strategies for Promoting and Assessing Global Awareness	84.015A		10/1/17-10/1/18		82		
<b>Wisconsin Department of Public Instruction</b>							
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		7/1/17-6/30/18		13,806		
<b>Wisconsin Department of Children and Families</b>							
Race to the Top - Early Learning Challenge	84.412A	CFE00449	11/1/14-12/31/17	247,800	6,769		
<b>Total U.S. Department of Education</b>					<b>12,559,011</b>	<b>570,536</b>	
<b>U.S. Department of Health and Human Services</b>							
<b>Pass-Through Program</b>							
<b>Wisconsin Department of Health Services</b>							
Medical Assistance Program							
WisCaregiver Career Program	93.778	435600-G18-0680TECHCOL	3/1/18-2/28/20		22,396		
<b>U.S. Department of Homeland Security</b>							
<b>Pass-Through Programs</b>							
<b>Wisconsin Technical College System</b>							
Assistance to Firefighters Grant	97.044	15-847-153-117	7/1/16-8/31/17	6,671	2,574	386	
Assistance to Firefighters Grant	97.044	15-847-153-118	7/1/17-6/30/18	20,436	20,341	3,050	
<b>Total U.S. Department of Homeland Security</b>					<b>22,915</b>	<b>3,436</b>	
<b>TOTAL FEDERAL AWARDS</b>					<b>\$ 13,417,254</b>	<b>\$ 577,166</b>	<b>\$ 87,080</b>

See Independent Auditor's Report.

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Schedule of Expenditures of State Awards

Year Ended June 30, 2018

Administering Agency Pass-Through Agency Award Description	State I.D. Number	Pass-Through Agency Number	Grant Period	Program or Award Amount	Grantor Expenditures	Local Share	Passed Through to Sub- Recipients
<b>Wisconsin Higher Education Aids Board</b>							
<b>Direct Programs</b>							
Wisconsin Higher Education Grants	235.102	N/A	7/1/17-6/30/18	\$ 0	\$ 972,474	\$ 0	\$ 0
Remission of Fees for Veterans and Dependents	235.105	N/A	7/1/17-6/30/18		50,909		
Minority Undergraduate Retention Grant	235.107	N/A	7/1/17-6/30/18		6,715		
Wisconsin Covenant Grant	235.108	N/A	7/1/17-6/30/18		22,752		
Academic Excellence Scholarship	235.109	N/A	7/1/17-6/30/18		1,125		
Hearing and Visually Handicapped Student Grant	235.112	N/A	7/1/17-6/30/18		1,800		
Talent Incentive Program	235.114	N/A	7/1/17-6/30/18		31,000		
Nursing Student Loan	235.117	N/A	7/1/17-6/30/18		12,000		
Technical Excellence Scholarship	235.119	N/A	7/1/17-6/30/18		52,315		
Wisconsin Foundation Covenant Grant	235.131	N/A	7/1/17-6/30/18		17,750		
Indian Student Assistance Grant	235.132	N/A	7/1/17-6/30/18		5,500		
<b>Total Wisconsin Higher Education Aids Board</b>					<b>1,174,340</b>		
<b>Wisconsin Technical College System</b>							
<b>Direct Programs</b>							
Emergency Assistance Grants	292.104	15-850-104-118	7/1/17-6/30/18	19,460	14,549		
<b>State Aids for Wisconsin Technical College System</b>							
General State Aids	292.105	N/A	7/1/17-6/30/18		4,373,500		
Outcomes Based Aid	292.105	N/A	7/1/17-6/30/18		1,747,919		
General State Aid Adjustment - Prior Year	292.105	N/A	7/1/17-6/30/18		(124,600)		
<b>Total 292.105</b>					<b>5,996,819</b>		
<b>Workforce Advancement Training Grant Program</b>							
<b>Direct Programs</b>							
Building a Safer Workplace Consortium	292.124	15-878-124-177	7/1/16-8/31/17	107,623	24,534		
Building Technical Talent Management Consortium	292.124	15-880-124-177	7/1/16-8/31/17	152,975	31,884		
Healthcare Talent Development	292.124	15-881-124-177	7/1/16-8/31/17	42,603	9,540		
Consortium: Career Pathways for Educational Attainment							
First Year Experiences/Learning Communities and Academic Tutoring	292.124	15-820-124-128	7/1/17-6/30/18	453,404	453,359	151,120	
Captioning for Equitable Access	292.124	15-823-124-198	12/1/17-2/15/19	20,000	2,101		
Enhancing Learning Communities and Academic Tutoring	292.124	15-824-124-168	7/1/17-6/30/18	225,000	225,000	75,000	
Culinary Arts Associate Degree	292.124	15-828-124-148	7/1/17-6/30/18	200,000	200,000		
Adult Pathways-Supervisory Management, Machine Tool, Applied Engineering, and Safety Engineering							
Post Secondary Instruction at County Jails	292.124	15-833-124-128	7/1/17-6/30/18	174,686	172,006	57,335	
Professional Development for Full-Time and Adjunct Faculty	292.124	15-834-124-198	7/1/17-6/30/18	75,000	75,000		
Plumbing Apprentice - Related Instruction	292.124	15-849-124-158	7/1/17-6/30/18	57,260	57,260	28,630	
Electrical & Instrumentation Apprentice - Related Instruction Program	292.124	15-855-124-118	7/1/17-6/30/18	10,000	10,000		
Machinist/Tool and Die Apprentice - Related Instruction Program	292.124	15-856-124-118	7/1/17-6/30/18	27,688	27,685		
Diesel Technology - Increasing Skilled Workers for Core Industry	292.124	15-858-124-118	7/1/17-6/30/18	6,200	6,200		
Consortium: Information Technology Software Developer	292.124	15-864-124-138	7/1/17-6/30/18	500,000	500,000		
Next Generation Workforce and Leadership Consortium	292.124	15-865-124-138	7/1/17-6/30/18	750,000	750,000		
Building a Safer Workplace Consortium	292.124	15-888-124-178	7/1/17-8/31/18	199,983	181,032		
Building Technical Talent Management	292.124	15-889-124-178	7/1/17-8/31/18	192,377	187,440		
Building Technical Talent Management	292.124	15-887-124-178	7/1/17-8/31/18	195,969	191,724		
<b>Pass-Through Programs</b>							
<b>Chippewa Valley Technical College</b>							
AMN-NW Gold Collar Careers	292.124	01-787-124-187	7/1/16-6/30/17	65,063	3,347		
AMN-NW Gold Collar Careers	292.124	01-887-124-188	7/1/17-6/30/18	64,800	3,284		
<b>Total 292.124</b>					<b>3,111,396</b>	<b>312,085</b>	
HazMat Training	292.138	N/A	7/1/17-6/30/18		31,295		
Property Tax Relief Aid	292.162	N/A	7/1/17-6/30/18		13,229,408		
<b>Total Wisconsin Technical College System</b>					<b>38,724,271</b>	<b>624,170</b>	

# PRELIMINARY DRAFT

## Northcentral Technical College District

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

Year Ended June 30, 2018

Administering Agency Pass-Through Agency Award Description	State I.D. Number	Pass-Through Agency Number	Grant Period	Program or Award Amount	Grantor Expenditures	Local Share	Passed Through to Sub- Recipients
<b>Wisconsin Department of Natural Resources</b>							
<b>Direct</b>							
Payments in Lieu of Taxes	370.503	N/A	7/1/17-6/30/18	\$ 0	\$ 30,614	\$ 0	\$ 0
<b>Department of Workforce Development</b>							
<b>Direct Programs</b>							
Local Youth Apprenticeship	445.107	1U	7/1/17-6/30/18	344,700	341,342	172,350	
<b>Total Department of Workforce Development</b>					<b>341,342</b>	<b>172,350</b>	
<b>Wisconsin Department of Transportation</b>							
<b>Direct Programs</b>							
Motorcycle Safety - Basic Rider	20.395(4)(aq)		3/1/16-11/30/17		17,807		
Motorcycle Safety - Rider Coach Preparation Course	20.395(4)(aq)	0094-00-03	1/1/17-12/31/17		11,896		
<b>Total Wisconsin Department of Transportation</b>					<b>29,703</b>		
<b>Wisconsin Department of Revenue</b>							
<b>Direct Programs</b>							
Aid in Lieu of Computer Taxes	835.109	N/A	7/1/17-6/30/18	99,235	\$ 99,235	\$	
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>					<b>\$ 40,399,505</b>	<b>\$ 796,520</b>	<b>\$</b>

See Independent Auditor's Report.

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

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

---

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

The accompanying schedules of expenditures of federal and state awards (the "Schedules") include the federal and state award activity of the District under programs of the federal and state government for the year ended June 30, 2018. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and *State Single Audit Guidelines*. Because the schedules present only a selected portion of the operations of the District, it is not intended to, and does not, present the financial position, changes in net position, or cash flows of the District.

#### **Note 2: Summary of Significant Accounting Policies**

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

#### **Note 3: Indirect Costs**

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

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

---

#### Note 5: Reconciliation

Federal:

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

Operating revenues - Federal grants	\$ 7,627,080
-------------------------------------	--------------

---

Adjustments:

Federal Direct Loan Program (CFDA #84.268)	5,790,174
--	-----------

---

Federal revenues per schedule of expenditures of federal awards	\$ 13,417,254
---	---------------

---

---

State:

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

Operating revenues - State grants	\$ 4,656,697
-----------------------------------	--------------

Non-operating revenues - State operating appropriations	19,387,371
---	------------

---

Total State revenues per statement of revenues, expenses, and changes in net position	24,044,068
---	------------

Adjustment - Nursing Student Loan (State ID# 235.117)	12,000
---	--------

Adjustment - State Emergency Fund Balance Transfer	2,633
--	-------

---

State revenues per schedule of expenditures of state awards	\$ 24,058,701
---	---------------

---

---



# PRELIMINARY DRAFT

## STATISTICAL SECTION

**YEARS ENDED 2018 & 2017**

COMPREHENSIVE  
ANNUAL FINANCIAL REPORT

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Statistical Section

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

### Contents

#### Financial Trends

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

#### Revenue Capacity

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

#### Debt Capacity

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

#### Demographic and Economic Information

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

#### Operating Information

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

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

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Net Position by Component

Last Ten Fiscal Years  
(accrual basis of accounting)

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Net investment in capital assets	\$24,122,258	\$24,480,899	\$28,497,678	\$29,039,852	\$29,746,802	\$28,929,853	\$26,198,655	\$23,869,432	\$23,167,571	\$24,182,581
Restricted for debt service	8,317,949	9,388,527	11,063,982	10,121,109	9,264,121	9,022,841	8,833,890	7,992,407	7,392,848	6,434,911
Restricted for pension benefit				4,402,643						
Unrestricted	17,866,578	17,801,658	18,737,591	21,614,051	19,179,833	21,597,609	21,362,082	21,903,976	18,774,063	15,233,783
Total net position	\$50,306,785	\$51,671,084	\$58,299,251	\$65,177,655	\$58,190,756	\$59,550,303	\$56,394,627	\$53,765,815	\$49,334,482	\$45,851,275

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Changes in Net Position Last Ten Fiscal Years

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>Operating revenues:</b>										
Student program fees, net of scholarship allowances	\$4,702,937	\$4,684,795	\$5,083,670	\$4,485,648	\$4,774,640	\$4,560,101	\$4,449,494	\$4,763,274	\$5,010,132	\$3,855,863
Student material fees, net of scholarship allowances	346,263	331,100	398,967	347,126	358,249	347,082	323,597	326,035	473,623	347,049
Other student fees, net of scholarship allowances	431,508	346,153	390,000	340,848	162,453	28,406	53,305	391,829	410,365	585,484
Federal grants	7,627,080	9,096,043	10,358,425	11,282,402	11,727,859	12,805,849	11,239,770	12,226,139	9,817,813	6,693,526
State grants	4,656,697	4,545,926	5,336,002	4,926,646	2,753,170	2,552,875	2,084,190	2,058,255	2,016,882	2,208,897
Business and industry contract revenues	3,029,511	2,313,036	2,287,285	2,210,023	1,727,342	1,587,110	1,513,126	1,330,918	1,456,785	1,158,821
School District contract revenues	743,169	693,180	669,328	636,323	655,060	676,448	718,401	672,582	809,918	786,151
Auxiliary enterprise revenues	2,492,635	2,669,422	3,041,570	3,255,858	3,570,585	3,499,721	3,269,643	3,303,348	3,247,042	3,225,603
Miscellaneous	1,057,390	1,473,424	849,434	1,192,697	1,315,374	1,186,501	1,849,936	1,384,920	725,017	1,885,258
<b>Total operating revenues</b>	<b>25,087,190</b>	<b>26,153,079</b>	<b>28,414,681</b>	<b>28,677,571</b>	<b>27,044,732</b>	<b>27,244,093</b>	<b>25,501,462</b>	<b>26,457,300</b>	<b>23,967,577</b>	<b>20,746,652</b>
<b>Operating expenses:</b>										
Instruction	31,146,729	30,969,598	31,222,473	31,142,075	30,151,286	28,663,343	29,168,448	29,240,881	27,994,288	28,789,051
Instructional resources	2,264,889	1,822,605	1,826,568	1,673,428	1,482,282	968,416	1,443,681	1,555,590	1,441,419	2,035,950
Student services	4,008,962	4,113,066	4,164,310	4,191,157	4,129,864	4,618,620	4,489,910	4,446,312	4,392,581	4,603,935
General institutional	11,426,340	12,527,972	12,217,745	10,890,678	10,027,128	8,878,857	7,896,147	7,759,836	7,622,418	8,014,298
Physical plant	4,235,123	4,409,893	4,280,141	4,767,258	4,931,756	4,553,487	4,314,570	4,275,844	4,724,494	5,115,885
Auxiliary enterprise services	2,484,925	3,027,776	3,472,975	3,389,300	3,382,427	3,217,110	2,925,590	3,295,623	3,563,537	3,358,132
Public service					45,415		36,277			
Depreciation	8,604,521	12,027,408	7,494,047	6,234,479	6,562,946	4,938,861	4,140,351	3,471,890	3,515,954	3,239,892
Student aid	1,678,198	1,606,644	2,659,220	3,003,411	3,576,225	3,344,454	3,896,221	4,986,774	3,703,967	1,747,427
<b>Total operating expenses</b>	<b>65,849,687</b>	<b>70,504,962</b>	<b>67,337,479</b>	<b>65,291,786</b>	<b>64,289,329</b>	<b>59,183,148</b>	<b>58,311,195</b>	<b>59,032,750</b>	<b>56,958,658</b>	<b>56,904,570</b>
<b>Operating loss</b>	<b>(40,762,497)</b>	<b>(44,351,883)</b>	<b>(38,922,798)</b>	<b>(36,614,215)</b>	<b>(37,244,597)</b>	<b>(31,939,055)</b>	<b>(32,809,733)</b>	<b>(32,575,450)</b>	<b>(32,991,081)</b>	<b>(36,157,918)</b>
<b>Non-operating revenues (expenses):</b>										
Property taxes	20,309,237	19,742,496	19,233,396	18,457,033	31,075,521	30,099,517	30,811,262	30,427,497	29,891,889	28,820,520
State operating appropriations	19,387,371	19,254,123	18,968,541	19,177,118	5,174,400	5,320,056	4,976,632	7,090,620	7,276,964	6,623,586
Loss on disposal of capital assets	(2,641)	(797,071)	(16,649)				(17,048)	(6,980)	(43,588)	
Investment income earned	290,732	126,786	88,442	75,530	124,243	80,276	136,086	112,977	159,093	318,841
Interest expense	(586,501)	(602,618)	(461,430)	(454,482)	(489,114)	(405,118)	(491,127)	(617,331)	(722,535)	(643,293)
Transfer of capital assets to Wausau Area Community Network				(1,593,733)						
<b>Total non-operating revenues (expenses)</b>	<b>39,398,198</b>	<b>37,723,716</b>	<b>37,812,300</b>	<b>35,661,466</b>	<b>35,885,050</b>	<b>35,094,731</b>	<b>35,415,805</b>	<b>37,006,783</b>	<b>36,561,823</b>	<b>35,119,654</b>
<b>Income (loss) before other changes in net position</b>	<b>(1,364,299)</b>	<b>(6,628,167)</b>	<b>(1,110,498)</b>	<b>(952,749)</b>	<b>(1,359,547)</b>	<b>3,155,676</b>	<b>2,606,072</b>	<b>4,431,333</b>	<b>3,570,742</b>	<b>(1,038,264)</b>
Impairment gain on tornado damage							22,740			
Other - Cumulative effect of change in accounting principle				(5,767,906)	7,939,648				(87,535)	
<b>Total change in net position</b>	<b>(\$1,364,299)</b>	<b>(\$6,628,167)</b>	<b>(\$1,110,498)</b>	<b>(\$6,720,655)</b>	<b>\$6,580,101</b>	<b>\$3,155,676</b>	<b>\$2,628,812</b>	<b>\$4,431,333</b>	<b>\$3,483,207</b>	<b>(\$1,038,264)</b>

The District implemented GASB 65 beginning with fiscal year ended June 30, 2011, and restated fiscal year ended June 30, 2010, as a result.  
The District implemented GASB 68 beginning with fiscal year ended June 30, 2015, and restated fiscal year ended June 30, 2014, as a result.  
The District implemented GASB 75 beginning with fiscal year ended June 30, 2016, and restated fiscal year ended June 30, 2015, as a result.

# PRELIMINARY DRAFT

**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)
2008	\$10,736,754,964	\$2,441,913,230	\$532,117,600	\$306,556,752	\$132,127,662	\$1,015,503,896	\$580,657,787	\$412,952,074	\$16,158,583,965	\$14,238,122,458	1.84922
% of Total	66.45%	15.11%	3.29%	1.90%	0.82%	6.28%	3.59%	2.56%			
2009	11,020,106,409	2,498,532,660	541,387,600	325,234,760	141,021,797	1,058,598,001	599,760,897	415,735,775	16,600,377,899	14,265,579,474	1.91253
% of Total	66.38%	15.05%	3.26%	1.96%	0.85%	6.38%	3.61%	2.50%			
2010	11,220,520,984	2,550,888,270	550,273,400	345,294,135	151,627,637	1,083,784,881	619,995,157	427,814,347	16,950,198,811	14,033,818,581	1.97621
% of Total	66.20%	15.05%	3.25%	2.04%	0.89%	6.39%	3.66%	2.52%			
2011	11,329,151,644	2,562,749,250	551,721,700	353,685,107	154,952,137	1,083,720,144	628,773,357	417,912,401	17,082,665,740	13,919,063,083	2.02251
% of Total	66.32%	15.00%	3.23%	2.07%	0.91%	6.34%	3.68%	2.45%			
2012	11,378,295,085	2,539,098,460	564,778,200	360,404,136	157,045,782	1,078,808,944	624,930,340	419,615,926	17,122,976,873	13,577,381,656	2.02250
% of Total	66.45%	14.83%	3.30%	2.10%	0.92%	6.30%	3.65%	2.45%			
2013	11,382,792,954	2,596,436,300	535,848,700	360,002,686	159,293,342	1,060,060,963	617,295,452	440,207,124	17,151,937,521	13,565,091,841	2.08521
% of Total	66.36%	15.14%	3.12%	2.10%	0.93%	6.18%	3.60%	2.57%			
2014	11,390,744,716	2,638,766,060	534,072,500	359,750,959	158,843,863	1,039,358,224	617,269,000	446,792,459	17,185,597,781	13,785,484,262	1.21807
% of Total	66.28%	15.35%	3.11%	2.09%	0.92%	6.05%	3.59%	2.60%			
2015	11,331,535,626	2,646,624,060	567,484,300	356,933,851	158,036,666	1,014,520,616	612,601,290	455,117,467	17,142,853,876	13,910,543,454	1.26109
% of Total	66.10%	15.44%	3.31%	2.08%	0.92%	5.92%	3.57%	2.65%			
2016	11,399,751,016	2,739,133,330	571,602,000	356,990,745	156,822,236	994,977,954	620,824,970	465,885,333	17,305,987,584	14,201,624,752	1.26545
% of Total	65.87%	15.83%	3.30%	2.06%	0.91%	5.75%	3.59%	2.69%			
2017	11,496,159,102	2,777,853,500	591,280,500	355,701,566	155,722,836	984,609,076	626,470,410	478,985,107	17,466,782,097	14,603,138,274	1.26845
% of Total	65.82%	15.90%	3.39%	2.04%	0.89%	5.64%	3.59%	2.74%			

Source: Wisconsin Department of Revenue, Bureau of Equalization

Notes:

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

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

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

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

Last Ten Years

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

	Calendar Year Taxes are Payable									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>District Direct Rates</b>										
Operational (1)	0.642	0.639	0.635	0.627	1.510	1.497	1.499	1.499	1.473	1.468
Debt Service	0.626	0.626	0.626	0.591	0.575	0.526	0.523	0.476	0.439	0.382
<b>Total Direct Rate</b>	<b>1.268</b>	<b>1.265</b>	<b>1.261</b>	<b>1.218</b>	<b>2.085</b>	<b>2.023</b>	<b>2.022</b>	<b>1.975</b>	<b>1.912</b>	<b>1.850</b>
<b>Clark County</b>										
T Beaver	20.84	21.84	22.00	21.55	21.53	20.55	20.49	20.58	18.89	18.89
T Colby	20.74	21.06	21.27	20.74	20.84	21.42	19.56	18.98	18.36	18.69
T Eaton	21.49	22.32	24.28	24.18	25.01	24.23	23.49	23.20	21.67	21.81
T Fremont	21.70	21.98	22.24	22.38	22.52	22.52	22.43	21.92	20.16	19.52
T Green Grove	19.68	20.05	19.85	20.02	19.16	19.64	19.70	19.80	18.35	17.47
T Hoard	18.95	19.45	18.78	18.62	17.23	18.45	19.20	20.33	18.65	17.02
T Loyal	20.96	22.04	22.08	21.60	21.55	20.56	20.63	20.69	18.96	18.87
T Mayville	22.48	21.96	23.33	23.37	22.39	22.78	21.60	21.00	20.18	20.26
T Sherman	20.85	21.30	20.81	20.73	20.59	20.10	19.95	19.26	18.26	17.75
T Unity	21.29	21.60	21.25	21.39	21.36	21.65	20.69	19.85	19.21	19.19
T Warner	22.92	23.83	25.73	25.75	26.46	25.64	24.93	24.56	22.97	21.91
T Weston	19.06	19.71	20.39	19.92	20.72	21.63	21.16	20.76	19.45	18.60
T York	19.97	20.90	21.03	21.04	21.37	21.58	21.47	21.21	19.07	18.90
V Curtiss	22.95	21.04	32.94	32.81	31.04	31.49	30.84	27.81	24.10	28.28
V Dorchester	25.02	25.52	25.37	25.51	25.69	26.40	24.42	24.07	23.49	23.77
V Unity	22.89	22.99	23.34	23.38	23.39	23.83	22.31	21.30	20.63	21.04
C Abbotsford	25.87	24.08	27.85	26.49	26.57	26.60	25.33	24.86	24.19	23.51
C Colby	27.14	27.38	27.38	28.13	28.60	28.43	26.63	25.23	24.82	24.79
C Loyal	29.01	30.46	30.88	29.33	29.22	27.34	28.24	27.00	25.14	25.01
<b>Langlade County</b>										
T Ackley	17.28	17.50	17.58	17.62	17.79	16.84	18.11	17.52	16.32	15.39
T Antigo	17.50	18.13	18.35	18.55	19.05	18.30	19.49	18.93	17.75	16.79
T Evergreen	20.36	21.94	20.75	19.57	20.58	20.27	20.62	20.68	19.37	18.04
T Langlade	16.55	17.01	17.16	17.34	17.81	17.12	18.39	17.92	16.80	15.85
T Neva	17.86	18.07	18.26	17.77	18.13	17.52	18.62	18.01	16.26	15.33
T Norwood	16.59	17.00	17.31	17.63	18.05	17.34	18.61	18.00	16.85	16.01
T Peck	15.86	16.05	16.34	16.65	17.04	16.33	17.52	16.96	15.92	15.06
T Polar	16.75	17.32	17.67	17.89	18.24	17.53	18.85	18.32	17.06	16.26
T Price	16.09	16.47	16.79	17.07	17.50	16.78	18.05	17.48	16.26	15.42
T Rolling	17.56	17.98	18.29	18.65	19.05	18.23	19.50	18.89	17.78	16.97
T Summit	16.19	16.47	16.65	16.93	17.37	16.67	17.94	17.29	16.16	15.33
T Upham	14.69	13.25	13.38	13.62	14.23	13.55	13.78	13.67	13.44	11.98
T Vilas	16.92	17.33	17.62	17.46	17.89	17.20	18.48	17.86	16.74	15.88
T Wolf River	19.96	21.41	20.14	19.03	20.00	19.74	20.08	20.16	18.90	17.60
V White Lake	25.21	27.51	26.00	24.92	26.06	26.15	26.54	26.92	25.65	24.38
C Antigo	25.23	25.35	25.45	25.78	26.01	25.50	26.48	25.87	25.61	24.40
<b>Lincoln County</b>										
T Birch	16.83	17.26	17.61	18.27	18.42	17.23	17.08	17.44	15.96	15.14
T Corning	18.48	18.90	19.30	19.97	20.20	18.97	19.15	19.46	17.87	16.88
T Harding	17.55	17.95	18.31	18.93	19.12	17.58	17.79	18.14	16.64	15.61
T Harrison	17.41	16.66	16.35	16.54	17.54	16.13	16.31	16.16	15.05	14.36

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

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

Last Ten Years

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

	Calendar Year Taxes are Payable									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<u>Lincoln County (Continued)</u>										
T Merrill	17.94	18.37	18.73	19.37	19.51	18.32	18.54	19.01	17.36	16.37
T Pine River	18.86	19.23	19.67	20.39	20.64	19.35	19.51	19.84	18.08	17.04
T Rock Falls	17.56	17.71	17.93	18.55	18.83	17.62	17.89	18.14	16.76	15.79
T Russell	18.36	18.79	19.14	19.67	19.78	18.55	18.76	19.20	17.62	16.48
T Schley	17.38	17.79	18.16	18.82	18.98	17.75	17.98	18.34	16.84	15.79
T Scott	18.81	19.20	19.69	20.41	20.51	19.20	19.50	19.81	18.28	17.15
C Merrill	30.93	32.37	32.08	33.00	31.02	29.17	29.48	29.79	27.88	26.10
<u>Marathon County</u>										
T Bergen	16.92	16.99	17.48	18.16	19.25	18.99	19.11	18.52	17.54	17.00
T Berlin	19.49	19.90	20.21	19.98	20.69	20.66	20.79	20.45	19.63	18.43
T Bern	17.13	18.60	19.18	19.02	19.89	19.83	19.48	19.74	18.86	18.60
T Bevent	17.13	17.86	18.23	18.88	18.82	18.99	17.84	17.65	19.67	17.46
T Brighton	20.10	20.04	19.58	19.85	20.50	20.91	20.11	18.92	18.99	18.59
T Cassel	18.13	18.48	18.51	18.57	18.91	19.20	19.27	18.41	17.70	16.81
T Cleveland	17.64	18.35	17.99	18.14	19.15	18.93	18.86	18.11	17.34	16.92
T Day	19.80	19.99	19.66	20.13	20.58	20.36	20.03	19.31	18.50	17.37
T Easton	20.98	21.29	22.15	22.34	21.92	21.75	21.17	20.67	19.94	20.68
T Eau Pleine	16.61	17.13	16.88	17.17	18.12	17.83	17.77	16.95	16.21	15.86
T Elderon	15.95	16.25	17.50	17.78	17.45	17.91	17.71	16.73	16.86	15.12
T Emmet	17.61	17.83	17.98	18.34	18.68	18.58	18.69	17.93	17.07	16.45
T Frankfort	18.26	18.50	18.66	18.69	19.48	19.49	18.83	18.21	17.68	17.54
T Franzen	17.39	17.06	18.36	18.69	17.69	17.88	17.67	16.99	17.16	15.29
T Green Valley	18.52	19.03	19.14	19.57	20.74	20.48	20.46	19.74	18.51	17.91
T Guenther	19.68	19.59	20.10	20.99	21.77	21.98	21.52	20.83	19.64	19.50
T Halsey	18.15	19.90	20.53	20.42	21.28	20.07	19.72	20.15	19.24	18.94
T Hamburg	18.10	18.83	19.47	20.10	19.95	19.26	19.39	19.63	18.47	17.65
T Harrison	15.19	15.74	16.44	16.74	17.15	16.54	17.75	17.25	16.55	15.86
T Hewitt	21.16	21.57	22.21	21.95	22.55	22.59	22.66	22.20	21.22	19.97
T Holton	17.18	16.72	17.96	18.07	18.60	18.88	17.62	17.25	17.01	17.36
T Hull	17.52	17.85	18.08	18.11	18.78	19.46	18.03	17.71	17.59	18.20
T Johnson	18.29	18.85	20.10	19.76	20.39	20.32	19.26	19.90	19.09	18.30
T Knowlton	16.85	16.96	17.40	18.13	19.29	19.06	19.16	18.43	17.35	16.82
T Maine			22.11	21.83	21.98	21.93	22.13	21.95	20.95	20.00
T Marathon	18.09	18.92	18.42	18.77	18.77	19.72	19.66	18.66	18.09	17.21
T McMillan	18.09	18.14	18.44	18.55	19.48	19.61	19.11	18.76	18.53	17.70
T Mosinee	17.34	17.50	17.87	18.60	19.60	19.51	19.56	18.89	17.74	17.23
T Norrie	16.95	17.26	17.42	17.66	17.55	17.59	17.37	16.54	16.56	15.02
T Plover	18.39	18.95	20.12	20.43	20.00	20.15	20.51	19.70	19.20	17.85
T Reid	16.65	16.89	17.83	18.27	18.62	18.70	18.55	17.76	17.46	16.34
T Rib Falls	18.17	18.78	18.82	18.67	18.84	19.34	19.36	18.59	17.88	16.99
T Rib Mountain	21.13	21.25	21.75	21.29	22.18	21.99	21.95	21.65	20.79	19.53
T Rietbrock	18.16	19.33	19.89	19.73	20.56	20.39	20.14	20.20	19.27	18.90
T Ringle	17.58	17.87	18.53	18.63	19.65	19.32	18.82	18.33	17.72	17.64
T Spencer	20.10	19.77	18.82	19.22	19.82	20.11	19.89	18.18	18.66	17.47
T Stettin	20.22	20.66	20.88	20.78	21.45	21.72	21.78	21.36	20.61	19.51
T Texas	21.00	21.35	20.97	20.66	21.44	21.38	21.50	21.22	20.31	18.97
T Wausau	21.01	21.26	21.73	21.46	21.64	21.03	20.90	20.79	20.01	18.96

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

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

Last Ten Years

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

	Calendar Year Taxes are Payable									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<u>Marathon County (Continued)</u>										
T Weston	19.56	18.38	19.08	19.09	19.12	18.81	18.31	17.87	17.24	17.17
T Wien	18.56	18.45	18.46	18.21	19.06	18.63	18.81	18.08	17.18	16.43
V Athens	23.21	24.27	25.08	25.13	26.17	26.30	25.63	25.68	24.74	24.48
V Birnamwood	18.06	18.43	19.73	19.86	19.37	19.83	19.56	18.77	19.03	16.98
V Brokaw	33.50	34.02	47.00	37.93	43.17	38.81	30.08	28.97	25.79	24.47
V Dorchester	20.16	20.40	23.75	22.80	23.48	22.35	20.69	21.93	21.43	22.58
V Edgar	22.89	22.68	23.02	22.89	23.37	22.72	22.85	22.32	21.16	20.07
V Elderon	16.52	16.87	18.18	18.55	18.28	18.64	18.33	17.57	17.59	15.89
V Fenwood	19.03	18.82	18.90	18.64	19.46	18.91	19.12	18.53	17.57	16.68
V Hatley	19.57	19.92	20.41	20.50	21.39	21.24	20.47	20.04	19.32	19.18
V Kronenwetter	20.49	19.84	21.69	22.07	22.86	22.60	21.95	21.12	19.89	19.62
V Maine	21.02	21.69								
V Marathon	23.14	23.92	23.75	23.98	23.94	25.00	24.55	23.53	22.79	21.83
V Rothschild	23.91	24.06	24.91	24.72	25.53	24.89	23.86	23.45	22.91	22.56
V Spencer	25.41	24.73	23.95	24.75	25.11	25.27	25.19	23.18	23.63	22.40
V Stratford	20.79	21.05	20.60	21.47	22.49	22.26	22.05	21.19	20.29	19.86
V Unity	19.04	19.21	19.70	19.90	20.84	21.40	20.14	19.29	18.93	19.07
V Weston	23.03	23.01	23.73	23.66	24.40	23.99	23.14	22.76	21.89	21.66
C Abbotsford	24.04	20.95	23.98	24.30	24.54	24.58	23.26	23.01	22.44	21.73
C Colby	23.79	24.22	24.32	24.92	26.08	25.88	24.16	23.00	22.95	23.02
C Mosinee	22.72	23.09	23.53	23.68	24.52	24.20	23.81	22.90	21.76	21.02
C Schofield	23.61	24.02	25.47	24.87	25.54	25.21	24.73	24.43	23.40	23.03
C Wausau	27.08	27.60	27.49	26.77	27.89	27.49	27.29	27.03	26.00	24.42
<u>Menominee County</u>										
T Menominee	20.25	20.46	22.86	22.48	22.71	21.63	20.61	20.49	19.08	20.53
<u>Portage County</u>										
T Alban	19.64	20.13	20.13	20.71	20.94	20.66	19.22	19.40	21.15	18.71
T New Hope	17.22	17.58	17.49	17.89	18.67	18.53	17.69	17.58	17.77	15.95
T Sharon	17.67	18.29	18.42	18.56	19.76	19.52	18.69	18.41	19.75	17.98
T Stockton	16.27	17.02	17.34	17.21	19.07	18.75	18.20	18.14	18.48	17.28
V Rosholt	21.99	23.38	23.61	24.50	24.98	22.99	21.81	21.40	23.19	20.62
<u>Price County</u>										
T Catawba	17.17	17.42	17.78	16.93	17.89	18.04	17.27	17.56	16.19	15.98
T Eisenstein	16.78	16.57	16.85	14.80	16.36	16.13	15.43	17.00	16.10	13.69
T Elk	17.74	17.82	18.89	17.47	18.33	18.63	17.69	18.01	16.59	16.57
T Emery	17.10	17.23	17.93	16.88	17.72	17.99	17.17	17.47	16.03	15.92
T Fifield	18.91	18.60	18.39	16.67	18.35	18.20	17.43	19.03	18.36	15.91
T Flambeau	17.89	17.97	18.91	17.58	18.72	18.39	17.50	17.74	16.30	16.14
T Georgetown	17.35	17.46	18.26	17.16	18.06	18.29	17.45	17.67	16.44	16.29
T Hackett	18.43	19.75	19.95	18.30	19.66	19.13	18.99	19.23	17.82	16.78
T Harmony	18.02	18.17	19.29	17.77	18.56	18.63	17.84	18.11	16.65	16.56
T Hill	19.44	20.41	19.56	18.42	19.88	19.29	19.17	19.31	18.09	17.19
T Kennan	18.51	18.57	19.31	17.84	18.77	19.04	18.16	18.31	17.26	17.06
T Knox	17.71	19.40	18.90	17.70	19.68	19.16	19.27	19.53	18.31	16.90
T Lake	17.60	17.00	16.88	15.86	17.50	17.17	16.43	17.83	17.01	14.56
T Ogema	20.22	21.34	21.19	19.06	20.98	19.48	19.61	19.84	18.60	17.13

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



# PRELIMINARY DRAFT

## Northcentral Technical College District

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

Last Ten Years

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

	Calendar Year Taxes are Payable									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<u>Price County (Continued)</u>										
T Prentice	18.49	20.19	19.54	18.41	20.07	19.23	19.44	19.54	18.24	16.80
T Spirit	19.75	19.91	20.18	19.18	20.44	19.94	19.49	19.45	18.25	18.13
T Worcester	17.08	17.17	17.94	16.86	17.69	17.95	17.12	17.36	15.89	15.82
V Catawba	17.06	17.18	17.62	16.89	17.81	17.99	17.22	17.55	16.11	15.98
V Kennan	16.94	17.09	17.52	16.80	17.72	17.89	17.16	17.45	15.99	15.87
V Prentice	22.07	23.51	23.06	21.83	23.54	22.89	23.09	23.30	21.81	20.19
C Park Falls	29.39	28.92	29.29	27.18	29.82	27.41	25.45	27.17	25.73	22.61
C Phillips	26.03	25.79	27.78	25.58	26.27	26.74	25.81	25.88	23.99	23.61
<u>Shawano County</u>										
T Almon	18.28	18.45	18.51	18.41	19.09	19.25	19.31	18.09	15.98	15.58
T Aniwa	16.13	16.53	17.41	17.66	17.46	17.50	17.77	17.08	16.58	15.14
T Bartelme	16.42	16.63	16.61	16.50	17.26	17.35	17.40	16.23	14.07	13.78
T Birnamwood	16.21	16.49	17.65	17.86	17.45	17.91	17.58	16.74	16.55	14.61
T Fairbanks	21.22	21.34	21.42	21.25	21.80	20.69	20.40	20.62	18.70	18.09
T Germania	18.21	18.34	18.74	18.67	18.80	18.34	18.07	17.80	16.68	15.48
T Grant	18.51	20.17	19.84	19.77	20.96	19.73	19.05	19.39	18.04	17.29
T Hutchins	16.63	17.03	17.35	17.48	17.97	17.64	18.31	17.63	16.33	15.64
T Morris	18.91	19.13	19.35	19.30	19.73	19.44	19.27	18.71	17.09	16.38
T Seneca	18.51	18.93	18.45	18.47	19.26	19.14	19.04	18.16	16.10	15.77
T Wittenberg	16.47	16.76	17.92	18.05	17.70	18.16	17.81	16.94	16.79	14.84
V Aniwa	15.44	15.92	16.46	16.74	17.07	16.45	17.57	17.08	16.12	15.25
V Birnamwood	19.49	19.94	20.84	21.26	20.54	20.62	20.23	19.53	19.49	17.36
V Bowler	17.21	17.42	17.41	17.31	17.97	18.14	18.17	16.97	14.72	14.31
V Eland	16.71	17.02	18.00	18.68	18.29	18.69	18.35	17.39	16.95	14.90
V Mattoon	17.17	17.62	18.43	18.66	17.20	18.74	19.73	18.81	17.63	16.63
V Tigerton	24.68	25.04	25.16	25.13	25.24	24.11	23.57	23.56	21.11	20.50
V Wittenberg	20.42	20.38	21.25	21.13	20.55	21.00	20.90	20.05	19.74	17.91
<u>Taylor County</u>										
T Browning	19.58	19.41	19.44	19.00	19.99	19.91	19.57	19.01	17.89	16.88
T Chelsea	19.16	18.99	18.98	18.57	19.54	19.33	18.97	18.40	17.26	16.25
T Deer Creek	20.67	20.48	20.54	20.09	21.08	20.99	20.58	20.00	18.80	17.83
T Goodrich	20.03	19.85	19.89	19.43	20.42	20.35	19.98	19.38	18.30	17.17
T Greenwood	20.62	20.48	21.79	21.11	21.74	21.63	20.78	20.62	19.19	19.46
T Grover	22.08	22.20	22.23	22.26	22.63	21.67	20.84	20.59	18.83	18.06
T Hammel	20.89	20.42	20.45	19.94	21.00	20.84	20.31	19.53	18.42	17.36
T Holway	20.72	20.67	20.28	19.83	21.27	20.73	20.36	19.50	17.91	17.90
T Little Black	20.40	19.93	20.04	19.60	20.74	20.63	20.19	19.61	18.42	17.43
T Maplehurst	20.10	20.48	20.33	20.74	20.03	20.28	20.65	21.06	19.28	17.72
T Medford	19.94	19.77	19.79	19.37	20.36	20.32	19.98	19.41	18.19	17.18
T Molitor	21.00	20.76	20.81	20.36	21.35	21.20	20.91	20.34	19.26	18.11
T Rib Lake	21.40	21.29	22.63	21.91	22.59	22.57	21.61	21.45	20.03	20.36
T Westboro	21.80	21.72	23.03	22.23	22.81	22.89	22.01	21.88	20.42	20.62
V Rib Lake	25.14	25.26	26.35	25.62	26.45	26.75	26.01	25.99	24.06	24.37
V Stetsonville	20.52	19.90	19.89	19.28	20.41	20.46	19.98	19.49	18.23	17.24
C Medford	24.97	24.88	24.76	24.29	25.35	25.18	24.76	24.14	22.66	21.35

# PRELIMINARY DRAFT

## Northcentral Technical College District

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

Last Ten Years

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

	Calendar Year Taxes are Payable									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<u>Waupaca County</u>										
T Harrison	19.71	20.47	20.14	20.20	20.52	20.35	19.23	19.27	19.63	17.54
T Wyoming	16.78	18.44	18.91	19.12	20.13	19.05	18.17	18.37	17.35	16.40

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

Notes:

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

# PRELIMINARY DRAFT

**Principal Property Taxpayers**

Current Year and Nine Years Ago

Name of Business	Type of Business	Year Ended June 30, 2018			Year Ended June 30, 2009		
		2017 Equalized Valuation	Rank	Percent of NTC Total Equalized Valuation	2008 Equalized Valuation	Rank	Percent of NTC Total Equalized Valuation
Aspirus Wausau Hospital Inc.	Health care	\$55,177,500	1	0.34%	\$27,694,200	5	0.18%
Marshfield Clinic	Health care	50,517,000	2	0.32%	47,434,000	2	0.30%
Spirit Falls Timber, LLC	Forestry	41,371,600	3	0.26%			
Apogee Wausau Group Inc.	Door and window manufacturer	34,535,600	4	0.22%			
Greenheck Fan Corporation	Manufacturer of industrial fans	30,537,500	5	0.19%	24,175,100	8	0.16%
Saint Clare's Hospital of Weston	Health care	28,639,200	6	0.18%	22,554,500	9	0.14%
Abbyland Foods Inc.	Food manufacturing	26,540,200	7	0.17%			
Kocurek Holdings LLC	Retail	26,269,700	8	0.16%			
First Wausau Tower LLC	Commercial high-rise building	25,266,100	9	0.16%			
Packaging Corporation of America	Paper mill/manufacturer of corrugated medium	24,953,900	10	0.16%			
Potlatch Forest Holdings	Timber				47,822,200	1	0.31%
Employers Insurance of Wausau	Insurance				45,724,300	3	0.29%
Wausau-Mosinee Paper Corporation	Manufacturer of paper products				33,932,100	4	0.22%
Menards Inc.	Retail				25,691,200	6	0.16%
Wal-Mart Properties	Retail				24,545,200	7	0.16%
Wausau Joint Venture	Commercial property/mall				21,983,300	10	0.14%
<b>Totals</b>		<b>\$343,808,300</b>		<b>2.16%</b>	<b>\$321,556,100</b>		<b>2.06%</b>
Northcentral Technical College Equalized Valuation (TID Out)		\$16,025,457,462			\$15,588,110,801		

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Property Tax Levies and Collections

Last Ten Fiscal Years

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Cumulative Amount Collected As of June 30, 2017	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2009	\$28,825,835	\$19,483,735	67.59%	\$9,342,100	\$28,825,835	100.00%
2010	29,889,770	20,076,075	67.17%	9,813,695	29,889,770	100.00%
2011	30,356,734	20,389,319	67.17%	9,967,415	30,356,734	100.00%
2012	30,813,128	20,957,574	68.02%	9,855,554	30,813,128	100.00%
2013	30,098,272	20,661,950	68.65%	9,436,322	30,098,272	100.00%
2014	31,070,611	21,655,487	69.70%	9,415,124	31,070,611	100.00%
2015	18,408,799	12,899,921	70.07%	5,508,878	18,408,799	100.00%
2016	19,232,908	13,600,130	70.71%	5,632,778	19,232,908	100.00%
2017	19,727,694	14,120,007	71.57%	5,607,687	19,727,694	100.00%
2018	20,327,421	14,681,329	72.22%	5,646,092	20,327,421	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.

**Schedule of Ratios of Outstanding Debt**

Last Ten Fiscal Years

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>General Obligation Debt</b>										
General obligation notes	\$46,220,000	\$45,225,000	\$45,450,000	\$40,585,000	\$38,265,000	\$36,115,000	\$31,525,000	\$29,915,000	\$27,940,000	\$25,200,000
Debt service fund assets available	(2,977,216)	(2,466,861)	(1,986,343)	(1,852,626)	(1,496,700)	(1,109,910)	(1,345,396)	(1,191,976)	(1,059,175)	(1,013,297)
<b>Net general obligation debt</b>	<b>\$43,242,784</b>	<b>\$42,758,139</b>	<b>\$43,463,657</b>	<b>\$38,732,374</b>	<b>\$36,768,300</b>	<b>\$35,005,090</b>	<b>\$30,179,604</b>	<b>\$28,723,024</b>	<b>\$26,880,825</b>	<b>\$24,186,703</b>
Per capita	\$202.15	\$199.37	\$202.89	\$180.54	\$171.46	\$153.29	\$132.33	\$121.61	\$114.06	\$103.41
Per full-time equivalent student	\$14,029.39	\$13,189.22	\$12,702.36	\$11,304.76	\$9,942.48	\$9,309.12	\$8,073.51	\$7,474.31	\$7,279.06	\$7,637.34
Percent of equalized value	0.26%	0.26%	0.27%	0.24%	0.24%	0.23%	0.19%	0.18%	0.16%	0.15%
Percent of personal income	0.44%	0.44%	0.46%	0.42%	0.41%	0.40%	0.35%	0.34%	0.34%	0.30%
<b>General Obligation and Other Debt</b>										
General obligation notes	\$46,220,000	\$45,225,000	\$45,450,000	\$40,585,000	\$38,265,000	\$36,115,000	\$31,525,000	\$29,915,000	\$27,940,000	\$25,200,000
Plus deferred premium	1,085,436	1,043,242	846,977	675,454	607,005	554,005	339,765	247,128	125,301	80,834
Plus capital lease obligations						4,773	60,253	112,559	161,870	208,360
<b>General obligation and other debt</b>	<b>\$47,305,436</b>	<b>\$46,268,242</b>	<b>\$46,296,977</b>	<b>\$41,260,454</b>	<b>\$38,872,005</b>	<b>\$36,673,778</b>	<b>\$31,925,018</b>	<b>\$30,274,687</b>	<b>\$28,227,171</b>	<b>\$25,489,194</b>
Per capita	\$221.14	\$215.74	\$216.11	\$192.33	\$181.27	\$160.59	\$139.98	\$128.17	\$119.78	\$108.98
Per full-time equivalent student	\$15,347.45	\$14,271.95	\$13,530.40	\$12,042.63	\$10,511.35	\$9,752.89	\$8,540.44	\$7,878.08	\$7,643.63	\$8,048.63
Percent of equalized value	0.28%	0.28%	0.29%	0.26%	0.25%	0.24%	0.20%	0.19%	0.17%	0.16%
Percent of personal income	0.48%	0.48%	0.49%	0.44%	0.43%	0.42%	0.37%	0.36%	0.36%	0.32%

Notes:

(1) Ratios using population and personal income are calculated based on the preceding calendar year. See schedule of demographic statistics.

(2) Debt per student is calculated using full-time equivalent enrollment. See schedule of enrollment statistics.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Computation of Direct and Overlapping Debt Year Ended June 30, 2018

Name of Entity (1)	Net Debt Outstanding	Percent Applicable to District (2)	Outstanding Debt Applicable to District
Clark County	\$2,729,464	27.47 %	\$749,784
Langlade County	3,500,000	68.59	2,400,650
Lincoln County	19,105,000	48.75	9,313,688
Marathon County	5,895,000	96.74	5,702,823
Menominee County	894,010	100.00	894,010
Portage County	5,685,000	4.12	234,222
Price County	2,580,188	100.00	2,580,188
Shawano County	1,395,130	20.40	284,607
Taylor County	2,990,000	80.15	2,396,485
Waupaca County	19,400,000	0.71	137,740
Total Cities	106,539,750	100.00	106,539,750
Total Towns	12,799,069	Varies	12,020,936
Total Villages	47,728,582	100.00	47,728,582
Total School Districts	171,657,243	Varies	171,520,302
Total Sanitary Districts	1,134,261	100.00	1,134,261
Subtotal, overlapping debt			363,638,028
District direct debt			
General Obligation Notes			46,220,000
Deferred Premium			1,085,436
Subtotal, District direct debt			47,305,436
Total direct and overlapping debt			\$410,943,464

2017 equalized valuation - TID In	\$16,871,008,212
Direct, overlapping, and underlying indebtedness as a percentage of equalized valuation	2.44%
Population of District	213,917
Direct and overlapping, indebtedness per capita	\$1,921

Source: R.W. Baird & Co.

Notes:

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

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Legal Debt Margin Information

Year Ended June 30, 2018

#### Legal Debt Margin Calculation for Fiscal Year 2018

2017 Equalized Valuation - TID In		\$16,871,008,212
		x 5%
Total debt limit - 5% of equalized valuation		843,550,411
Debt applicable to limit:		
General obligation notes	\$46,220,000	
Less: debt service funds available (GAAP Basis)	2,977,216	
Total amount of debt applicable to debt limit		43,242,784
Legal total debt margin		\$800,307,627

#### 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
2009	\$817,607,983	\$24,186,703	\$793,421,280	2.96%
2010	819,616,285	26,880,825	792,735,460	3.28%
2011	801,019,744	28,723,024	772,296,720	3.59%
2012	794,725,560	30,179,604	764,545,956	3.80%
2013	774,738,639	35,005,090	739,733,549	4.52%
2014	777,917,097	36,768,300	741,148,797	4.73%
2015	791,190,524	38,732,374	752,458,150	4.90%
2016	799,784,297	43,463,657	756,320,640	5.43%
2017	817,486,084	42,758,139	774,727,945	5.23%
2018	843,550,411	43,242,784	800,307,627	5.13%

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 2009 to 2018, the District had no bonded indebtedness.

# PRELIMINARY DRAFT

## Northcentral Technical College District

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

Historical Comparisons

Year	District Population(3)	County Population (2)						Total Personal Income (5)	Per Capita Personal Income (4)						Unemployment Rate (6)					
		Marathon	Lincoln	Langlade	Menominee	Price	Taylor		Marathon	Lincoln	Langlade	Menominee	Price	Taylor	Marathon	Lincoln	Langlade	Menominee	Price	Taylor
2009	233,887	136,376	30,781	21,844	4,655	16,173	20,177	\$7,958,961	\$37,995	\$36,011	\$32,413	\$24,426	\$33,985	\$28,887	9.5	11.9	11.0	13.5	11.3	12.1
2010	235,667	134,063	28,743	19,977	4,232	14,159	20,689	7,949,245	37,718	35,106	32,865	24,436	35,758	29,982	7.8	10.1	10.1	15.3	9.4	9.2
2011	236,199	134,414	28,668	19,901	4,202	14,000	20,681	8,368,128	39,844	36,768	34,490	24,251	37,256	31,179	6.8	8.4	9.2	14.2	7.7	7.9
2012	228,061	134,524	28,856	19,880	4,214	14,055	20,697	8,610,039	40,803	36,846	36,549	25,249	39,978	33,235	6.7	8.5	8.8	15.1	7.2	6.6
2013	228,363	134,679	29,134	19,835	4,221	14,117	20,720	8,653,471	40,879	37,080	36,868	26,060	39,601	33,662	5.8	7.4	8.2	13.5	6.2	6.6
2014	214,440	134,803	28,816	19,847	4,236	14,155	20,733	9,034,760	42,789	38,452	38,530	25,595	41,829	34,772	3.9	5.2	6.4	9.9	4.4	5.1
2015	214,532	135,341	28,835	19,907	4,244	14,133	20,715	9,329,676	44,002	40,239	40,474	27,734	43,120	36,069	3.6	4.7	5.6	7.5	4.3	4.7
2016	214,225	135,483	28,787	19,995	4,256	14,086	20,741	9,523,726	45,076	41,410	40,940	27,907	44,123	36,503	2.9	3.9	4.5	6.2	4.2	4.2
2017	214,465	134,943	28,830	20,072	4,248	14,028	20,692	9,722,068	46,176	42,615	41,411	28,081	45,149	36,942	2.4	2.8	3.8	4.4	3.5	3.4
2018	213,917	135,922	28,862	20,131	4,258	14,046	20,746	9,924,800	47,303	43,855	41,888	28,256	46,200	37,387	3.1	3.3	4.3	6.3	4.2	2.7

Notes:

(1) Marathon, Lincoln, and Taylor Counties are the most populous counties in the District. The District includes almost all of the above six (6) counties and parts of four (4) other counties. These six counties comprise over 91% of the District's total equalized valuation.

(2) Source: Wisconsin Department of Administration, Demographic Services Center (including 2010 Census).

(3) Source: Wisconsin Technical College System (based on Wisconsin Department of Administration Final Population Estimates).

(4) Source: U.S. Department of Commerce, Bureau of Economic Analysis.

\*Figures for 2017 and 2018 are estimates based on the rate of change from 2015 to 2016, 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 2017 and 2018 are estimates based on the rate of change from 2015 to 2016, subject to future revision.

(6) Source: Wisconsin Department of Workforce Development. 2018 Unemployment rates are through June 30, 2018.



# PRELIMINARY DRAFT

**Principal Employers**

Current Year and Nine Years Ago

Name of Business	County	Type of Business	Year Ended June 30, 2018			Year Ended June 30, 2009		
			Number of Employees	Rank	Percent of District Population	Number of Employees	Rank	Percent of District Population
Ferrellgas	Marathon	Gas/propane refilling station	3,908	1	1.83 %			0.00 %
Aspirus Wausau Hospital Inc.	Marathon	Health care	1,948	2	0.91	2,051	2	0.88
Eastbay Inc.	Marathon	Mail order house	1,500	3	0.70	1,000	10	0.43
Kolbe & Kolbe Millwork	Marathon	Manufacturer of windows/doors	1,400	4	0.65	1,450	3	0.62
Sheet Metal Workers Local 565	Marathon	Labor organization	1,300	5	0.61			
Wausau School District	Marathon	Education	1,288	6	0.60	1,300	4	0.56
UMR (United Healthcare Services)	Marathon	Insurance	1,200	7	0.56			
Wausau Insurance/Liberty Mutual	Marathon	Insurance	1,200	8	0.56	1,000	9	0.43
Church Mutual Insurance Company	Lincoln	Insurance	1,050	9	0.49	533	15	0.23
Marathon Electric Motors	Marathon	Manufacturer of electric motors	1,000	10	0.47			
Aspirus Medford Hospital	Taylor	Health care	880	11	0.41			
Harley Davidson Motor Co.	Lincoln	Manufacturer of motorcycles	840	12	0.39			
Marathon County	Marathon	Government	788	13	0.37			
Nestle Pizza Corporation	Taylor	Manufacturer of frozen pizza	600	14	0.28	400	20	0.17
Drs. Foster & Smith Inc.	Lincoln	Veterinary care services provider	511	15	0.24			
Packaging Corporation of America	Lincoln	Paper mill/manufacturer of corrugated medium	500	16	0.23	430	18	0.18
Marquip Properties LLC	Price	Manufacturer of industrial equipment products	500	17	0.23	1,047	8	0.45
Hurd Windows & Doors, Inc.	Taylor	Manufacturer of windows/doors	500	18	0.23			
Lincoln County	Lincoln	Government	454	19	0.21			
Expera Specialty Solutions	Lincoln	Manufacturer of paper	400	20	0.19			
Greenheck Fan Corporation	Marathon	Manufacturer of industrial fans				2,850	1	1.22
Wausau-Mosinee Paper Corporation	Marathon	Manufacturer of paper products				1,229	5	0.53
Peachtree Companies (SNE Enterprises Inc.)	Marathon	Manufacturer of windows/doors				1,200	6	0.51
Weathershield Manufacturing Inc.	Taylor	Manufacturer of windows/doors				1,200	7	0.51
Marathon Cheese Corporation	Marathon	Cheese packaging				1,000	11	0.43
Lincoln Wood Products	Lincoln	Manufacturer of windows/doors				600	12	0.26
Price County Publications	Price	Publisher of newspapers without printing				600	13	0.26
Aspirus Clinic	Marathon	Health care				553	14	0.24
Merrill Area Common Public School District	Lincoln	Education				500	16	0.21
Memorial Health Center, Inc.	Taylor	Health care				500	17	0.21
Semling-Menke Co. Inc.	Lincoln	Manufacturer of window and door frames				400	19	0.17
<b>Total</b>			<b>21,767</b>		<b>10.18 %</b>	<b>19,843</b>		<b>8.48 %</b>

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

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

Last Ten Fiscal Years

	Full-Time Employees as of June 30									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>District Totals:</b>										
Executive/Administrative/Managerial	70	64	70	61	72	68	69	64	61	57
Faculty	138	140	137	129	121	124	134	147	152	142
Secretarial/Clerical	49	54	49	50	44	50	66	73	79	62
Professional Nonfaculty	33	40	31	36	22	17	21	27	32	22
Technical/Paraprofessional	40	43	44	52	46	46	53	53	44	44
Skilled Craft	8	8	8	9	7	8	7	7	7	7
Service/Maintenance	5	5	4	4	6	6	8	16	12	7
<b>District Total</b>	<b>343</b>	<b>354</b>	<b>343</b>	<b>341</b>	<b>318</b>	<b>319</b>	<b>358</b>	<b>387</b>	<b>387</b>	<b>341</b>

#### Sources:

2013-2018 NTC Human Resources Office

2009-2012 WTCS State Office

**Enrollment Statistics**  
**Historical Comparisons**  
 Last Ten Fiscal Years

	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009
Student enrollment:										
Associate degree	31,654	32,168	32,940	32,733	33,582	33,364	32,702	33,672	31,250	24,554
Vocational:										
Diploma	3,298	3,151	3,302	3,133	3,353	4,656	4,254	4,497	4,115	4,499
Adult	11,894	11,883	12,682	12,250	11,606	14,126	12,181	12,914	14,870	17,202
Basic education	12,412	13,738	14,174	12,217	16,005	14,993	15,638	16,031	17,047	16,706
<b>Total duplicated</b>	<b>59,258</b>	<b>60,940</b>	<b>63,098</b>	<b>60,333</b>	<b>64,546</b>	<b>67,139</b>	<b>64,775</b>	<b>67,114</b>	<b>67,282</b>	<b>62,961</b>
<b>Total unduplicated (A)</b>	<b>31,263</b>	<b>31,287</b>	<b>33,193</b>	<b>23,958</b>	<b>24,766</b>	<b>26,466</b>	<b>24,745</b>	<b>25,712</b>	<b>27,039</b>	<b>27,060</b>
Full-time equivalent (B):										
Associate degree	2,343.6	2,487.4	2,603.3	2,658.2	2,775.8	2,762.9	2,790.2	2,844.2	2,652.8	2,089.6
Vocational:										
Diploma	214.4	207.8	236.2	244.9	289.9	399.9	354.0	360.0	330.4	355.7
Adult	121.3	97.2	122.1	113.2	111.0	105.2	104.4	111.8	134.4	150.3
Basic education	403.0	449.5	460.1	409.9	521.4	492.3	489.5	526.9	575.3	571.3
<b>Total unduplicated</b>	<b>3,082.3</b>	<b>3,241.9</b>	<b>3,421.7</b>	<b>3,426.2</b>	<b>3,698.1</b>	<b>3,760.3</b>	<b>3,738.1</b>	<b>3,842.9</b>	<b>3,692.9</b>	<b>3,166.9</b>

Notes:

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

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Operational Expenditures Per Full-Time Equivalent (FTE) Student Last Ten Fiscal Years

Year Ended June 30,	<u>Operational Expenditures (1)</u>		<u>Student Enrollments</u>		<u>Operational Expenditures per FTE</u>	
	Amount	Percent Increase (Decrease)	FTE's	Percent Increase (Decrease)	Per FTE	Percent Increase (Decrease)
2009	\$42,495,448	9.30	3,167	7.32	\$13,418	1.84
2010	43,341,038	1.99	3,693	16.61	11,736	(12.54)
2011	44,549,382	2.79	3,843	4.06	11,592	(1.23)
2012	44,195,657	(0.79)	3,738	(2.73)	11,823	1.99
2013	43,881,018	(0.71)	3,760	0.59	11,670	(1.29)
2014	46,510,796	5.99	3,698	(1.65)	12,577	7.77
2015	48,793,478	4.91	3,426	(7.36)	14,242	13.24
2016	48,716,358	(0.16)	3,422	(0.12)	14,236	(0.04)
2017	48,507,997	(0.43)	3,242	(5.26)	14,962	5.10
2018	47,961,477	(1.13)	3,082	(4.94)	15,562	4.01

Note:

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

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

Last Ten Fiscal Years

Year	Number of Graduates	Number of Follow-up Respondents	Number Available for Employment	Percent Employed	Percent Employed in Related Occupations	Percent Employed in District	Average Monthly Salary
2007-2008	1237	920	734	90%	78%	67%	\$2,708
2008-2009	1329	892	724	85%	76%	66%	2,875
2009-2010	1461	968	709	87%	70%	67%	2,813
2010-2011	1676	1113	889	89%	68%	64%	2,776
2011-2012	1562	1170	972	86%	69%	61%	2,667
2012-2013	1577	1211	963	86%	74%	67%	2,721
2013-2014	1548	1134	709	93%	79%	65%	2,895
2014-2015	1805	1288	671	93%	80%	67%	3,106
2015-2016	1557	1087	698	94%	82%	55%	3,129
2016-2017	1545	1079	663	95%	83%	68%	3,411

#### Notes:

(1) Based on a survey of NTC graduates conducted approximately six months after graduation; therefore, 2017-2018 statistics are not available. Statistics vocational/technical programs. This data does not reflect the activities of students who complete portions of their programs.

(2) Apprenticeship graduate data is excluded.

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Square Footage of District Facilities Last Ten Fiscal Years

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
NTC - Wausau:										
Main building	330,370	330,370	330,370	326,370	323,745	322,305	322,305	322,305	307,723	307,723
Center for Geriatric Education	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600
Center for Business and Industry	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Center for Health Sciences	135,606	135,606	135,606	135,606	135,606	135,606	135,606	135,606	135,606	135,606
<b>Sub-Total</b>	<b>485,576</b>	<b>485,576</b>	<b>485,576</b>	<b>481,576</b>	<b>478,951</b>	<b>477,511</b>	<b>477,511</b>	<b>477,511</b>	<b>462,929</b>	<b>462,929</b>
NTC - Antigo Campus										
NTC - Phillips Campus	29,600	29,600	29,600	29,600	29,600	17,500	17,500	17,500	17,500	12,500
NTC - Spencer Campus	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	8,400	
NTC - Merrill Campus	27,176	27,176	19,136	19,136	19,136	19,136	17,552	13,846	9,488	9,488
NTC - Wittenberg Campus	2,291	2,291	2,291	1,631						
Agriculture Center of Excellence	33,825	28,835	28,835	28,835	22,633	22,633	22,633			
Diesel Building	9,000	9,000								
CDL Building	3,066									
<b>Sub-Total</b>	<b>189,073</b>	<b>181,017</b>	<b>163,977</b>	<b>163,317</b>	<b>155,484</b>	<b>143,384</b>	<b>141,800</b>	<b>115,461</b>	<b>82,558</b>	<b>69,158</b>
Other (leased):										
NTC - Medford Campus	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
NTC - Spencer Campus										7,500
NTC - Wittenberg Campus					9,600	9,600	9,600	9,600	9,600	9,600
Diesel Building			9,000	9,000						
Alternative High School Building	6,000	6,000	6,000	6,000						
<b>Sub-Total</b>	<b>18,500</b>	<b>18,500</b>	<b>27,500</b>	<b>27,500</b>	<b>22,100</b>	<b>22,100</b>	<b>22,100</b>	<b>22,100</b>	<b>22,100</b>	<b>29,600</b>
<b>Total square footage</b>	<b>693,149</b>	<b>685,093</b>	<b>677,053</b>	<b>672,393</b>	<b>656,535</b>	<b>642,995</b>	<b>641,411</b>	<b>615,072</b>	<b>567,587</b>	<b>561,687</b>

Source: NTC Office of Facilities Administrator.

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

# PRELIMINARY DRAFT

## SINGLE AUDIT SECTION

**YEARS ENDED 2018 & 2017**

COMPREHENSIVE  
ANNUAL FINANCIAL REPORT

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

District Board  
Northcentral Technical College District  
Wausau, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Northcentral Technical College District as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Northcentral Technical College District's basic financial statements, and have issued our report thereon dated December XX, 2018.

### **Internal Control Over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

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



# PRELIMINARY DRAFT

## Purpose of This Report

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

Wipfli LLP

December XX, 2018  
Rhineland, Wisconsin

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

District Board  
Northcentral Technical College District  
Wausau, Wisconsin

### **Report on Compliance for Each Major Federal and State Program**

We have audited Northcentral Technical College District's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *State of Wisconsin Single Audit Guidelines*, issued by the Wisconsin Department of Administration that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2018. The District's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility for Compliance***

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

#### ***Auditor's Responsibility***

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

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

#### ***Opinion on Each Major Federal and State Program***

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2018.

# PRELIMINARY DRAFT

Report on Internal Control Over Compliance

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

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

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

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

Wipfli LLP

December XX, 2018  
Rhineland, Wisconsin

# PRELIMINARY DRAFT

## Northcentral Technical College District

### Schedule of Findings and Questioned Costs

Year Ended June 30, 2018

---

#### Section I - Summary of Auditor's Results

##### Financial Statements

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

##### Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	No

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

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance [2 CFR 200.516(a)]?	No
---	----

Identification of federal major programs:

**CFDA Number**

**Name of Federal Program or Cluster**

84.007  
84.033  
84.063  
84.268

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

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

Auditee qualified as low-risk auditee?	Yes
--	-----

# PRELIMINARY DRAFT

## Northcentral Technical College District

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

Year Ended June 30, 2018

---

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

##### State Awards

Internal control over major programs:

Material weakness(es) identified?	No
Significant deficiency (ies) identified?	No

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

Any audit findings disclosed that are required to be reported in accordance with the <i>State of Wisconsin Single Audit Guidelines</i> ?	No
--	----

Identification of major state programs:

<u>State ID Number</u>	<u>Name of State Program</u>
235.102	Higher Education Grant
235.114	Talent Incentive Program
292.105	General State Aids
292.162	Property Tax Relief Aids
445.107	Local Youth Apprenticeship

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

Auditee qualified as low-risk auditee?	Yes
--	-----

#### Section II - Financial Statement Findings

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

#### Section III - Federal and State Awards Findings and Questioned Costs

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

#### Section IV - Prior Year Findings and Questioned Costs

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

# PRELIMINARY DRAFT

## Northcentral Technical College District

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

Year Ended June 30, 2018

---

#### Section V - Other Issues

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

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

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

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

Name and signature of partner

---

Rob Ganschow, CPA, CFE

Date

December XX, 2018

# PRELIMINARY DRAFT

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

## NORTHCENTRAL TECHNICAL COLLEGE

### POLICY TITLE: 2.7 BOARD CONDUCT AND ETHICS

1. Statement of Expectations. It is the policy and expectation that each Board Member shall provide leadership, guidance, and direction for the College by promoting the vision and mission, upholding the reputation, and fostering the economic well-being of the College. Each Board Member shall:
  - a. Act in the best interests of our students and the entire College community.
  - b. Exercise the duties and responsibilities with integrity, collegiality, and care.
  - c. Represent the College in a positive and supportive manner at all times on and off campus.
  - d. Act according to Board policies and the laws of the United States and the State of Wisconsin, and local ordinances.
  - e. Create an atmosphere in which diversity of opinion is welcomed and respected, controversial issues or different philosophical stances can be presented fairly, and in which the dignity of each individual is maintained.
  - f. Cultivate a sense of group responsibility for collective rather than individual decisions.
  - g. Refrain from engaging in conduct that may embarrass the College or adversely affect its reputation or the Board's governance.
  - h. Enforce upon itself whatever discipline is needed to govern with excellence.
  - i. Attend all regular and special Board meetings, unless excused from attendance.
  - j. Refrain from public comments on Board matters without Board authorization or according to Board policy.
  - k. Comply with policy governance.
2. Code of Ethics. The Board expects ethical conduct by itself and its members. This includes proper use of authority. Board Members shall carry out their duties with the highest ethical conduct and shall follow these policies and Sec. 19.45, Wis. Stat. entitled *Standards of Conduct; State Public Officials* and the *Wisconsin Code of Ethics for Public Officials and Employees*, Secs. 19.41-19.59, Wis. Stats. Board Members shall:
  - a. Maintain unconflicted loyalty to the interests of the College. This accountability supersedes any conflicting loyalty such as that to advocacy or interest groups and membership on other Boards or staffs. This accountability supersedes the personal interest of any Board Member acting as an individual consumer of College services.
  - b. Observe the *Wisconsin Open Meetings Law*, Secs. 19.81-19.98, Wis. Stats., adhere to agenda items for each meeting, and not knowingly participate in closed meetings except as permitted by the *Open Meetings Law*. Board Members shall observe the *Wisconsin Public Records and Property Law*, Secs. 19.21-39, Wis. Stats.



- c. Accept the responsibility of being informed of the major initiatives of the College, the global perspective of the Wisconsin Technical College System, and related national activities such that each Board Member is better able to make the necessary decisions that maintain or strengthen our commitment to students of the College.
  - d. Avoid any exercise of individual authority over the College except as explicitly set forth in Board policies or with specific Board authorization. A Board Member's interaction with the President, staff, public, press, and other entities must recognize the lack of authority in any individual Board Member or group of Board Members except as noted in Board policies or by specific Board authorization. No Board Member or Board Members may speak for the whole Board unless so designated by the Board.
  - e. Not use the Board Member's position to obtain financial gain or anything of value for his/her private benefit or that of a family member for the purpose of influencing a decision or action in the discharge of the Board Member's official duties. A "family member" is defined in Chapter 19, Wis. Stat. and in College policy.
3. Confidentiality. Board Members shall maintain confidentiality of privileged or sensitive information and shall not use confidential information for personal gain or benefit or for the benefit of family or others. Confidential paper records shall be returned to the President's office for proper disposal. Board Members shall maintain the confidentiality of discussions which occur at legally held closed meetings of the Board and shall not discuss personnel or performance matters in public except in accordance with Board policies or as may be required by law.
4. Conflict of Interest.
- a. Board Members owe a duty of loyalty to the College and to the community. Board Members must avoid conflicts of interest or the appearance of a conflict of interest with respect to performance of their duties and fiduciary responsibilities.
  - b. A conflict of interest exists when the Board Member is in a position to influence, directly or indirectly, College business or College-related decisions which does or could result in personal financial gain for the Board Member or that of a family member, subject to Sec. 946.13, Wis. Stat.
  - c. Members shall annually disclose their involvement with other organizations, with vendors, or any other associations which might produce a conflict as required, by state ethics statutes.
  - d. A Board Member shall timely disclose a conflict of interest to the Board, or for reasons of confidentiality, to the Board Chairperson. When the Board will consider a matter as to which a Member has an unavoidable conflict of interest, the Member shall absent himself/herself from that portion of the meeting at which the matter is considered and voted upon. The Member shall not participate in the discussion or vote on the matter.
  - e. Board Members shall not use their positions to obtain employment at the College for themselves or family members, as defined in Chapter 19 Wis. Stat. and in College policy. Board Members shall not use their positions to protect or maintain employment at the College for themselves or family members, as defined herein.

- f. A Board Member is strongly discouraged from engaging in a consensual relationship of a romantic or sexual nature involving another Board Member, employee or student. Such relationship may constitute or create a situation of alleged abuse of power, sexual or other harassment, conflict of interest, or other conduct prohibited by these policies.
  - g. A Board Member who is in a consensual relationship shall disclose the nature of the relationship to the Board Chairperson and the College President. *Administrative/Operating Guideline #206 Consensual Relationships* is incorporated by reference.
- 5. Harassment, Sexual Misconduct or Sexual Harassment. The College prohibits all forms of illegal discrimination, harassment, intimidation, and coercion on campus and at College-related activities and functions. The College has a zero tolerance policy for gender and sex-based discrimination, and seeks to create and maintain a campus free from sexual misconduct or sexual harassment. *Administrative/Operating Guideline #233 Equal Opportunity Education and Employment Policy* is incorporated herein by reference. Board Members shall comply with this policy in their conduct with staff, students, Board Members, vendors, and the general public and shall avoid all prohibited activity.
- 6. Abuse of Power. A Board Member shall not, by virtue of the position as Board Member, expect, demand or coerce special favors, attention or treatment from any other Board Member or employee or student of the College, or any other Entity or Individual.
  - a. Board Members may not attempt to exercise individual authority over the College except as explicitly set forth in Board policies.
  - b. Board Members' interaction with the chief executive, staff, public, press, or other entities must recognize the lack of authority vested in individual Board Members except when explicitly Board-authorized.
- 7. Board Member Reporting Requirements.
  - a. A Board Member who has a reasonable basis to believe another Board Member has violated a Board Policy shall report the alleged violation to the College President, and either the Chairperson of the Board or any Officer of the Board.
  - b. A Board Member shall report his/her own alleged violation of Board Policy according to the provisions of Section 7(a). This includes, but is not limited to, conduct that may embarrass the College or adversely affect its reputation or the Board's governance under Section 1(g) of this Policy, including, but not limited to, designation of sex offender status, pending charges under state or federal criminal law, or conviction under state or federal criminal law.
- 8. Complaint Procedure.
  - a. This procedure applies to a Board Member who allegedly violates this Board Policy or any other Board Policy. The College President, Chairperson of the Board, or Officer of the Board who has received a report of an alleged violation is responsible for determining the appropriate procedure to be followed which may include any procedure specified in the underlying Policy.

- b. A report of violation under Section 7 Board Member Reporting Requirements made to the Chairperson of the Board or Officer of the Board shall be promptly referred to the College President. The process under subsections (c) through (h) shall be followed. An alleged violation which involves the College President shall be referred to the Chairperson of the Board and render subsection (c) inapplicable. An alleged violation which involves the Chairperson of the Board shall be referred to the Officers of the Board and render subsection (d) inapplicable.
- c. The College President, with another member of the ELT present, shall inform the Board Member against whom the allegation is made of the allegation and shall meet with the Board Member and attempt to resolve the matter. If the matter is not resolved, it shall proceed to subsection (d).
- d. The Board Chairperson shall inform the Board Member against whom the allegation is made of the allegation if subsection (c) is not applicable or unresolved. The Board Chairperson, in his/her sole discretion, may meet with the Board Member at any time prior to, during, or following any investigation to discuss and resolve the matter. If the matter is not resolved, the Board Chairperson shall proceed to subsection (e).
- e. The Officers of the Board shall inform the Board Member against whom the allegation is made of the allegation if subsections (c) and (d) are not applicable or unresolved. The Officers of the Board may meet with the Board Member to discuss and resolve the matter.
- f. The College President, Board Chairperson, or the Officers of the Board, at any time, may authorize an investigation of the matter by a qualified investigator, internal or external to the College. The final report of the investigation, if any, shall be provided to the Board.
- g. If the matter is not resolved, the Board may vote, by a majority of the full Board, to refer the matter, with or without a recommendation, to the Board Appointment Committee as then constituted pursuant to Sec. 38.10(1) Wis. Stat. The Appointment Committee may, by majority vote, remove the Board Member at pleasure pursuant to Sec. 17.13(1) Wis. Stat.
- h. If the matter remains unresolved, this policy acknowledges Sec. 17.13(3) Wis. Stat. which provides a Board Member is subject to removal by the judge of the appropriate circuit court, for cause.

Northcentral Technical College  
Wausau, WI

NTC Board of Trustees

**CONFLICT OF INTEREST DECLARATION**

I have read the attached Policy 2.7 – Board Conduct and Ethics Policy. I further understand that the Board and College Administration reserve the right to modify, amend, or terminate any policies or procedures. To the best of my knowledge, I have no conflicts of interest as described in Policy 2.7, except the following:

---

---

---

Dated this \_\_\_ day of \_\_\_\_\_ 20\_\_ .

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name printed

Acknowledged Receipt By:

\_\_\_\_\_  
Chairperson  
Northcentral Technical College  
Board of Trustees

\_\_\_\_\_  
President  
Northcentral Technical College

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

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

**MEETING DATE:** December 4, 2018

**TOPIC:** Receipts & Expenditures

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

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

**DATA/RESULTS:** The following Status of Funds listing receipts and expenditures including operating transfers in the aggregate is included for informational purposes as of October 31, 2018.

YTD Fund 1 – 7 Revenues: \$41,360,469

YTD Fund 1 – 7 Expenses: \$34,694,703

**AGENDA CATEGORY:**

Consent Agenda

**PROPOSED MOTION:**

(Motion is included with consent agenda.)

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

Signed:                     Lori A. Weyers                    

Dated:           12/4/18

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

**MEETING DATE:** December 4, 2018

**TOPIC:** Personnel Changes

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

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

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

New Hires:

1. Joseph Bonke – Machine Tool Faculty
2. Eric Cloninger – Information Technology Systems Administrator
3. Terri Koch – Human Resources Specialist
4. Ivone Vazquez – Customer Service Representative, West Region

Resignations:

1. Grace Davison – Career Coach
2. Kerri Koepfel – Customer Service Representative, East Region
3. Julie Osness-Thorson – Surgical Technologist Faculty
4. Jennifer Plisch – Academic Resource Center Assistant
5. Brian Sladek – Public Safety Center of Excellence Instructional Assistant
6. John Tracey – Animal Science Faculty

Retirement:

None

**AGENDA CATEGORY:**

Consent Agenda

**PROPOSED MOTION:**

(Motion is included with consent agenda.)

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

Signed Lois A. Wayman

Dated 12/04/2018

# Community College Survey of Student Engagement

Northcentral Technical College

**2018 Key Findings**

## **Table of Contents**

Key Findings: A Starting Point	2
Benchmarks of Effective Educational Practice	3
Aspects of Highest Student Engagement	4
Aspects of Lowest Student Engagement	5
2018 <i>CCSSE</i> Special-Focus Items	6
<i>CCFSSE</i>	8

## Key Findings: A Starting Point

The Key Findings report provides an entry point for reviewing results from your administration of the 2018 Community College Survey of Student Engagement (CCSSE). The report provides college-specific data in an easy-to-share format including benchmark comparisons between the college, top-performing colleges, and the CCSSE cohort. It also highlights aspects of highest and lowest student engagement at the college, as well as results from five CCSSE special-focus items. Select faculty survey data are also highlighted.

Colleges participating in CCSSE 2018 received a survey instrument that was refreshed starting with the 2017 administration. Most of the items on the survey did not change at all, and the majority of those items that were revised underwent only minor adjustments to wording or response categories. Items that were no longer providing relevant data (e.g., outdated technology items) were eliminated, and the updated instrument includes several high-impact practices items that were not previously on the core survey. The refreshed survey also includes items about library and active military/veteran services, as well as new demographic items about active military/veteran and college athlete status.

This year, reporting is based on a two-year cohort; 2019 reporting will use the standard three-year cohort of participating colleges in survey analyses.

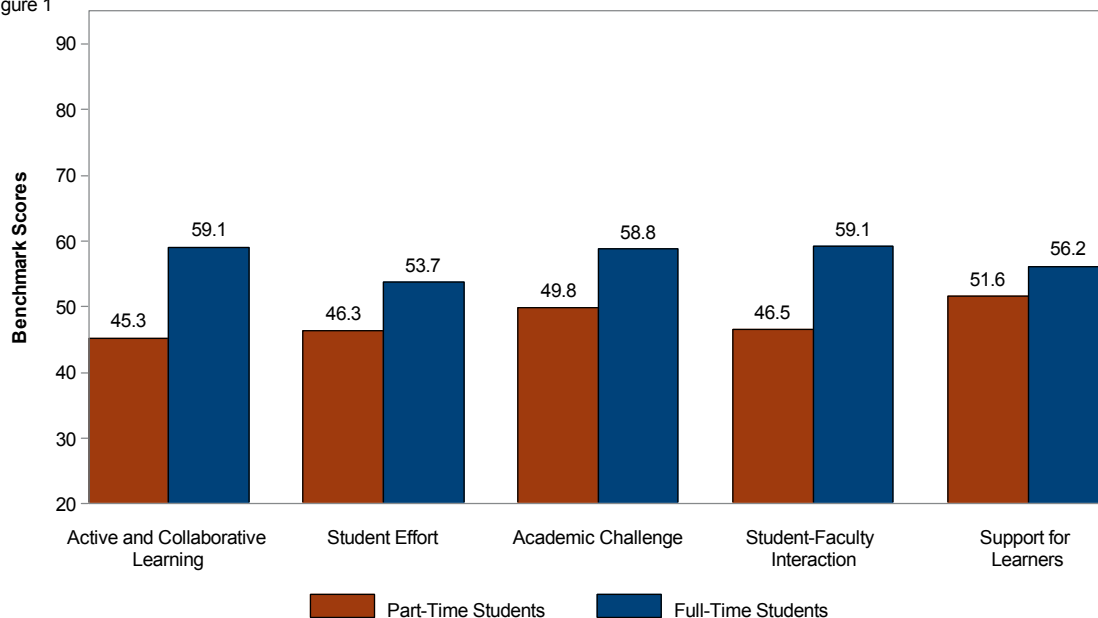
### Academic Mindset

In each annual administration, the Center for Community College Student Engagement (the Center) has included special-focus items on CCSSE to allow participating colleges and national researchers to delve more deeply into student experiences and areas of institutional performance of greatest interest to the field. Five items designed to elicit information about academic mindset among community college students were added to the 2018 CCSSE administration. The results of these findings are on pages 6–7 of this report.

### Benchmark Overview by Enrollment Status

Figure 1 below represents your institution's CCSSE benchmark scores by student enrollment status.

Figure 1





## Benchmarks of Effective Educational Practice

The *CCSSE* benchmarks are groups of conceptually related survey items that address key areas of student engagement. The five benchmarks denote areas that educational research has shown to be important to students' college experiences and educational outcomes. Therefore, they provide colleges with a useful starting point for looking at institutional results and allow colleges to gauge and monitor their performance in areas that are central to their work. In addition, participating colleges have the opportunity to make appropriate and useful comparisons between their performance and that of groups of other colleges.

Performing as well as the national average or a peer-group average may be a reasonable initial aspiration, but it is important to recognize that these averages are sometimes unacceptably low. Aspiring to match and then exceed high-performance targets is the stronger strategy.

Community colleges can differ dramatically on such factors as size, location, resources, enrollment patterns, and student characteristics. It is important to take these differences into account when interpreting benchmark scores—especially when making institutional comparisons. The Center has adopted the policy “Responsible Uses of Center Data,” available at [www.ccsse.org](http://www.ccsse.org).

The current two-year cohort for the refreshed *CCSSE* is referred to as the 2018 *CCSSE* Cohort (2017–2018) throughout all reports.

### CCSSE Benchmarks

#### ★ Active and Collaborative Learning

Students learn more when they are actively involved in their education and have opportunities to think about and apply what they are learning in different settings. Through collaborating with others to solve problems or master challenging content, students develop valuable skills that prepare them to deal with real-life situations and problems.

#### ★ Student Effort

Students' own behaviors contribute significantly to their learning and the likelihood that they will successfully attain their educational goals.

#### ★ Academic Challenge

Challenging intellectual and creative work is central to student learning and collegiate quality. These survey items address the nature and amount of assigned academic work, the complexity of cognitive tasks presented to students, and the rigor of examinations used to evaluate student performance.

#### ★ Student-Faculty Interaction

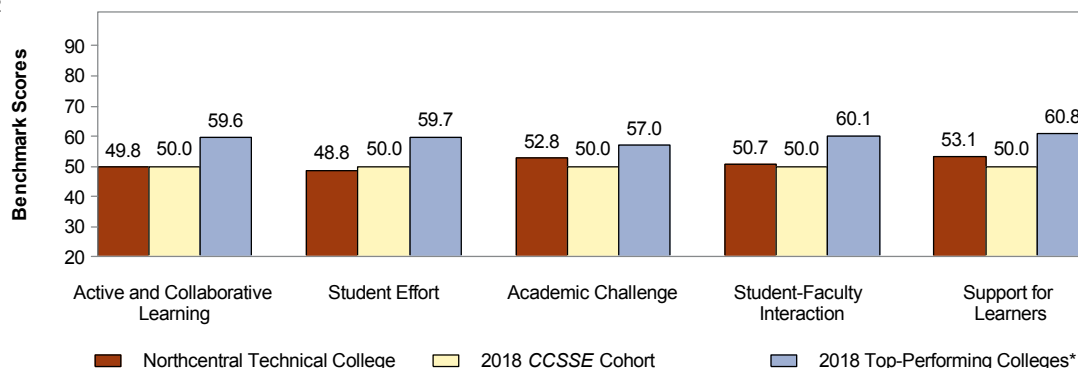
In general, the more contact students have with their teachers, the more likely they are to learn effectively and to persist toward achievement of their educational goals. Through such interactions, faculty members become role models, mentors, and guides for continuous, lifelong learning.

#### ★ Support for Learners

Students perform better and are more satisfied at colleges that provide important support services, cultivate positive relationships among groups on campus, and demonstrate commitment to their success.

For further information about *CCSSE* benchmarks, please visit [www.ccsse.org](http://www.ccsse.org).

Figure 2



\*Top-Performing colleges are those that scored in the top 10 percent of the cohort by benchmark.

Notes: Benchmark scores are standardized to have a mean of 50 and a standard deviation of 25 across all respondents. For further information about how benchmarks are computed, please visit [www.ccsse.org](http://www.ccsse.org).

## Aspects of Highest Student Engagement

Benchmark scores provide a manageable starting point for reviewing and understanding *CCSSE* data. One way to dig more deeply into the benchmark scores is to analyze those items that contribute to the overall benchmark score. This section features the five items across all benchmarks (excluding those for which means are not calculated) on which the college scored highest and the five items on which the college scored lowest relative to the 2018 *CCSSE* Cohort.

The items highlighted on pages 4 and 5 reflect the largest differences in mean scores between the institution and the 2018 *CCSSE* Cohort. While examining these data, keep in mind that the selected items may not be those that are most closely aligned with the college’s goals; thus, it is important to review all institutional reports on the *CCSSE* online reporting system at [www.ccsse.org](http://www.ccsse.org).

Figure 3 displays the aggregated frequencies for the items on which the college performed most favorably relative to the 2018 *CCSSE* Cohort. For instance, 63.9% of Northcentral Technical College students, compared with 52.7% of other students in the cohort, responded *often* or *very often* on item 4f. It is important to note that some colleges’ highest mean scores might be lower than the cohort mean.

Figure 3

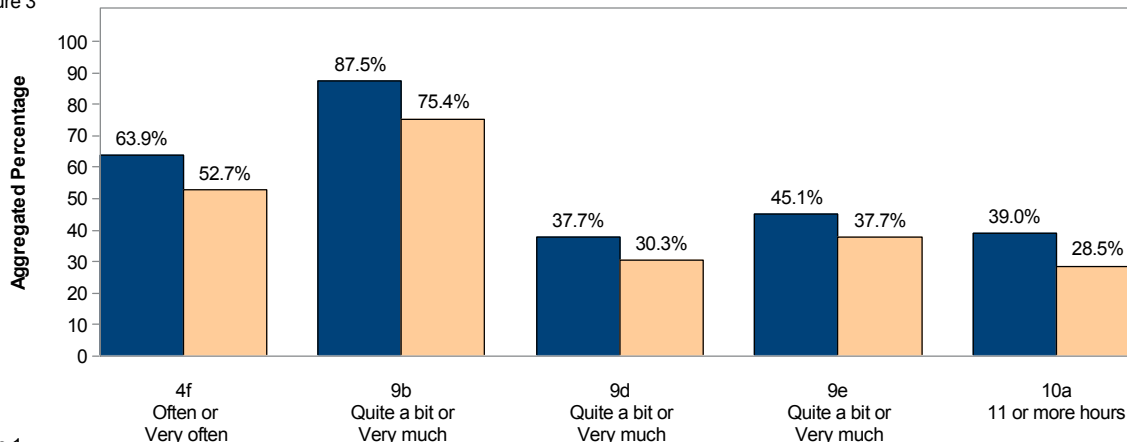


Table 1

Benchmark	Item Number	Item
Active and Collaborative Learning	4f	Worked with other students on projects during class
Support For Learners	9b	Providing the support you need to help you succeed at this college
Support For Learners	9d	Helping you cope with your non-academic responsibilities (work, family, etc.)
Support For Learners	9e	Providing the support you need to thrive socially
Student Effort	10a	Preparing for class (studying, reading, writing, rehearsing, doing homework, or other activities related to your program)

Notes:

- For Item(s) 4 (except 4e), *often* and *very often* responses are combined.
- For Item(s) 9, *quite a bit* and *very much* responses are combined.
- For Item 10a, 11–20, 21–30, and *more than 30* responses are combined.

## Aspects of Lowest Student Engagement

Figure 4 displays the aggregated frequencies for the items on which the college performed least favorably relative to the 2018 CCSSE Cohort. For instance, 17.6% of Northcentral Technical College students, compared with 20.6% of other students in the cohort, responded 5–10, 11–20 or *more than 20* on item 6b. It is important to note that some colleges' lowest mean scores might be higher than the cohort mean.

Figure 4

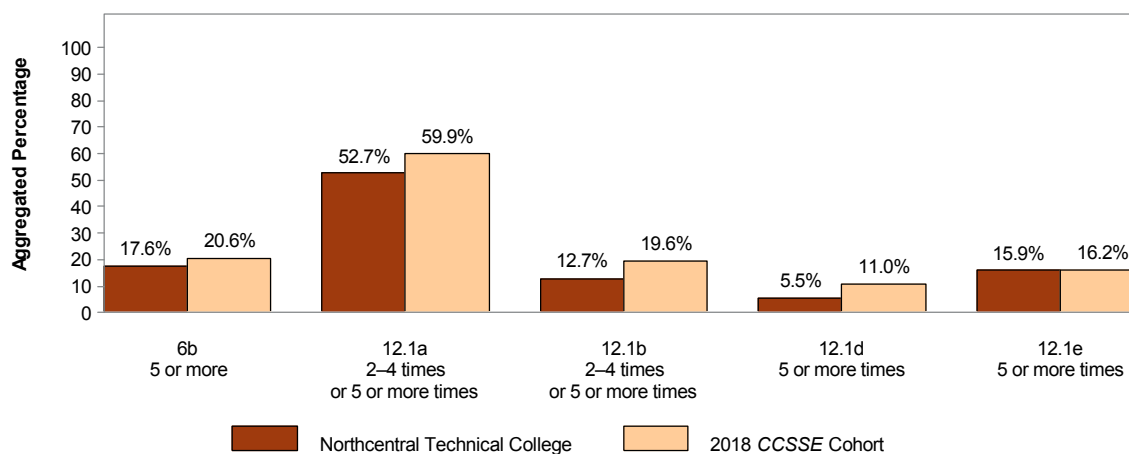


Table 2

Benchmark	Item Number	Item
Student Effort	6b	Number of books read on your own (not assigned)
Support For Learners	12.1a	Frequency: Academic advising/planning
Support For Learners	12.1b	Frequency: Career counseling
Student Effort	12.1d	Frequency: Peer or other tutoring
Student Effort	12.1e	Frequency: Skill labs (writing, math, etc.)

Notes:

For Item(s) 6, 5–10, 11–20, and *more than 20* responses are combined.

For Item(s) 12.1a and 12.1b, 2–4 times and 5 or more times responses are combined because these services are typically used less frequently.

## 2018 CCSSE Special-Focus Items

The Center adds special-focus items to *CCSSE* each year to augment the core survey, helping participating colleges and the field at large to further explore fundamental areas of student engagement. The 2018 special-focus items elicit new information around the topic of academic mindset, such as whether students feel welcome and respected at the college, whether they believe they can learn all of the material being presented in their courses, and whether they feel like they can change their intelligence by working hard on their studies. Frequency results from the first five special-focus items for your college and the 2018 *CCSSE* Academic Mindset item-set respondents are displayed across pages 6 and 7.

Figure 5: I feel welcome and respected at this college.

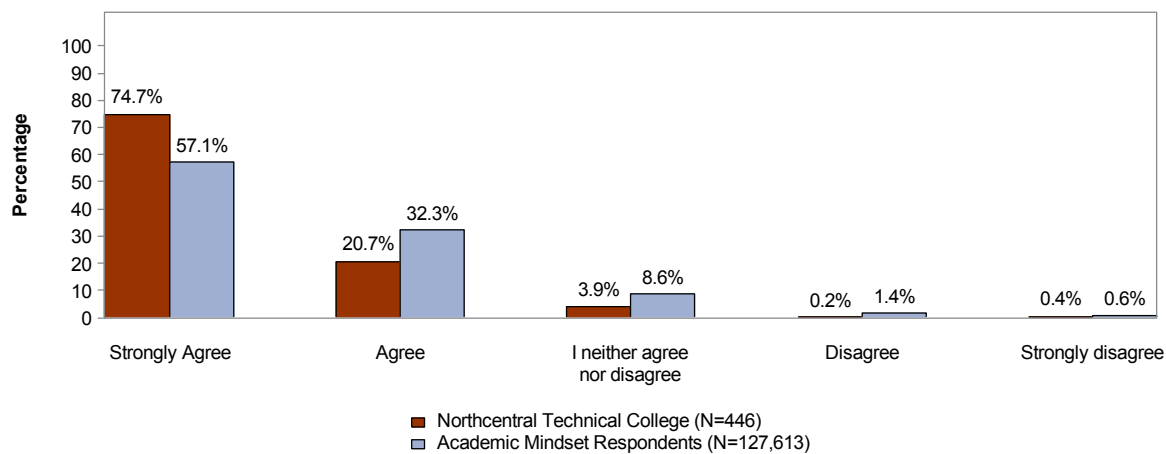


Figure 6: This college is preparing me for what I plan to do in life.

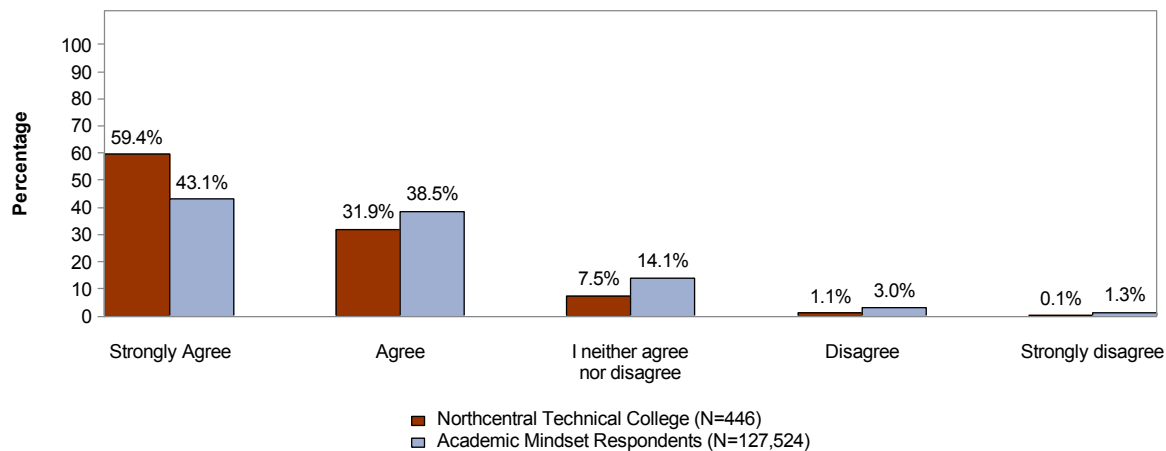


Figure 7: I can learn all of the material being presented in my courses this academic term.

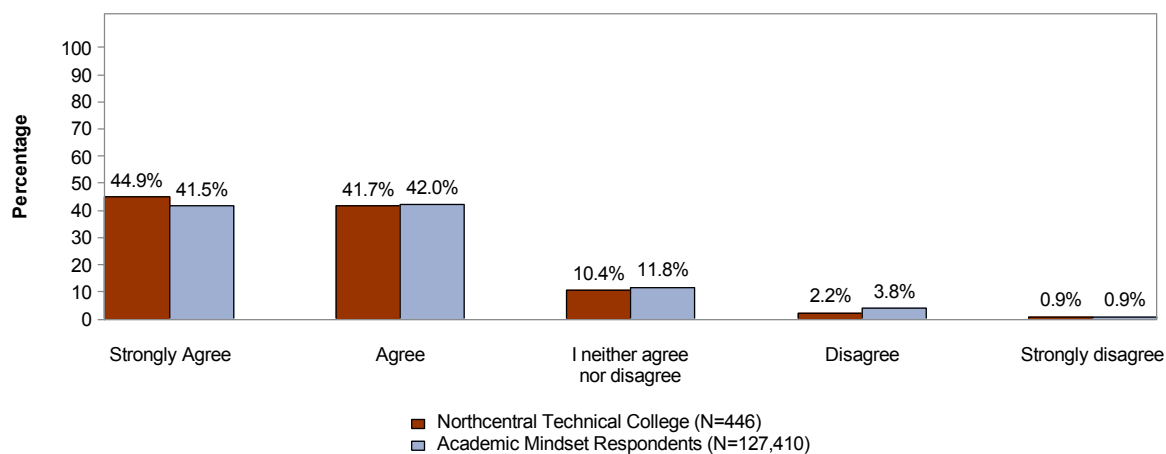


Figure 8: I have good relationships with others at this college.

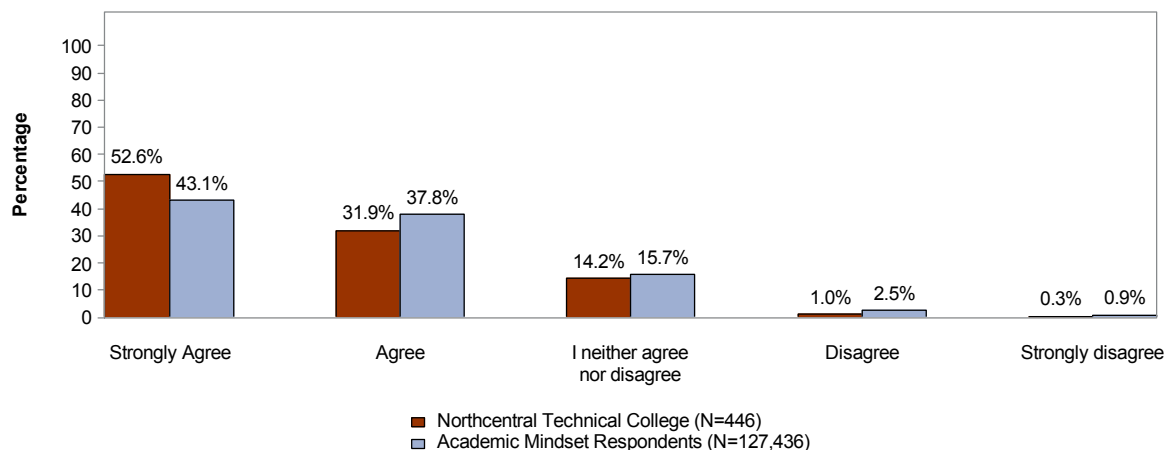
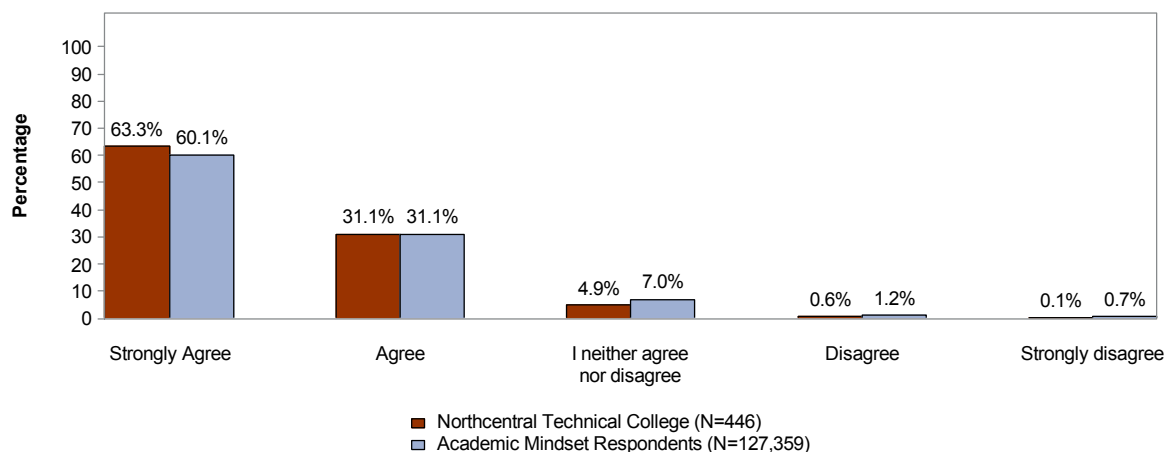


Figure 9: I can become more intelligent by working hard on my studies.



# CCFSSE

The Community College Faculty Survey of Student Engagement (*CCFSSE*), designed as a companion survey to *CCSSE*, elicits information from faculty about their perceptions regarding students' educational experiences, their teaching practices, and the ways they spend their professional time—both in and out of the classroom.

Forty percent of all *CCFSSE* respondents reported teaching in a part-time capacity, while 60% reported teaching full-time. Below are frequency results for your college's part- and full-time faculty based on their responses to special-focus items on the topic of academic mindset, such as whether they think the students in their selected course sections can learn all of the material being presented and whether they think their students can change their basic intelligence. **2018 *CCFSSE* Academic Mindset item-set respondent data are provided below for colleges that did not participate in the faculty survey.**

Figure 10: Do you think the students in your selected course section can learn all the material being presented?

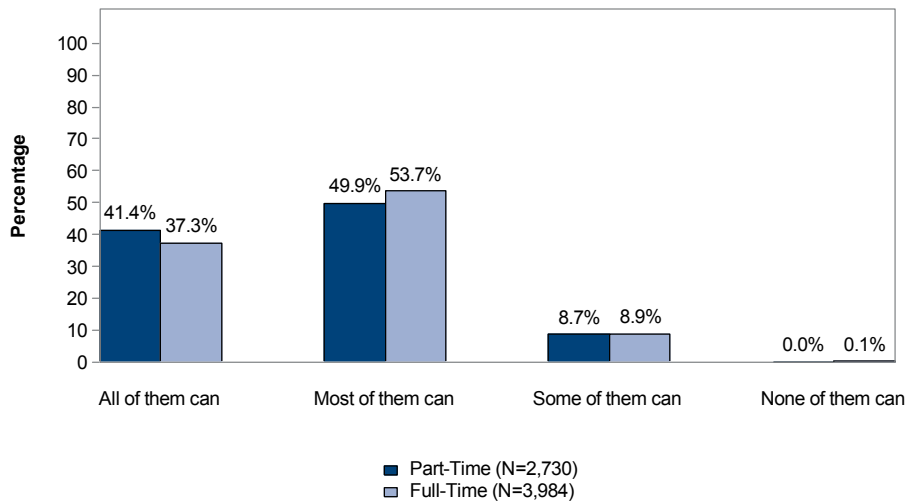
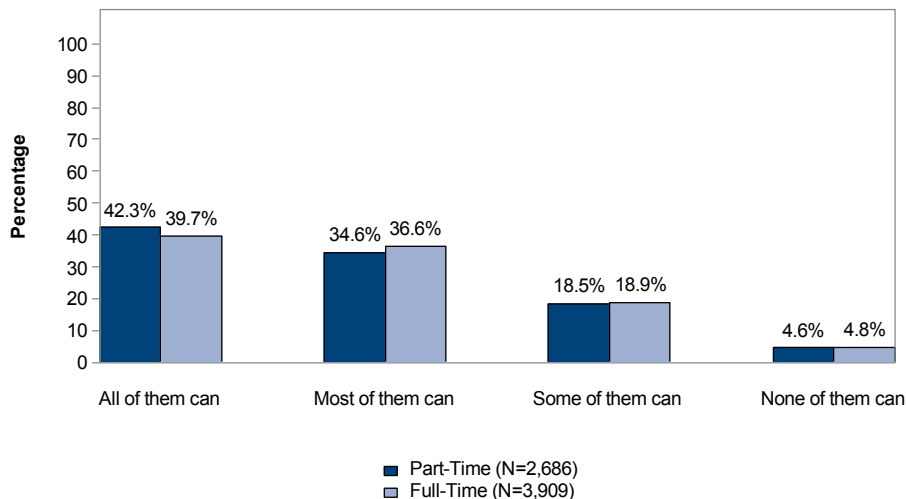


Figure 11: Do you think the students in your selected course section can change their basic intelligence?



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

**MEETING DATE:** December 4, 2018

**TOPIC:** Fiscal Strength

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

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

**DATA/RESULTS:** District aidable operational cost per FTE for fiscal year end 2017-18 was \$12,821 per FTE student, up slightly from \$12,269 in 2016-17. For reference purposes, NTC's aidable operational cost per FTE was \$12,085 twelve years ago in 2005-06.

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

**AGENDA CATEGORY:**

**PROPOSED MOTION:**

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

For information only. No motion is necessary.

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

Signed: \_\_\_\_\_ *Lori A. Waynes* \_\_\_\_\_ Dated: 12/4/18

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

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



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

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

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

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

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

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

**Wisconsin Technical College System**

**Cost and FTE UFFAS**

**FY 2013-14**

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

## **SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET**

Meeting Date: Friday, September 28, 2018

Program Name: Simulation

### **Attendees**

#### ***Industry Members***

- Jon Kuehn, Nursing Professional Development Coordinator, Aspirus
- Kelly Mulder, Education Coordinator III, Medical College of Wisconsin
- Ted Tautges, Wausau Fire Department

#### ***NTC Staff:***

- Janet Baumann, Associate Dean, School of Health Sciences
- LeeAnn Isham-Her, Health Simulation Center Coordinator
- Mary Lou Zettler, Geriatrics Instructional Assistant
- Will Isham, EMS Faculty
- Connie Lindmeier, Nursing Faculty
- Andrea Hebert, Nursing Faculty
- Tera Wiesman, Medical Assistant Program Director
- Stacy Kunz, Administrative Assistant, School of Health Sciences

#### ***Other***

- 

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

- In August of 2016 the SOHS Simulation Center was remodeled from 4 to 8 hospital rooms with an audio visual system to record and watch (web based) was installed. Scheduling system can be accessed from anywhere and we are moving forward with doing full grading of simulation on-line.
- Inter Professional Educational (IPE) Day is scheduled for Friday, October 26, 2018. There will be 4 sessions, 1 hour each for the following health programs: Nursing, Medical Laboratory Technician/Phlebotomy, Radiography, Medical Assistant, and Dental students.
- Industry leaders are trying to use simulators more to give students/recruits, who have little to no experience, a real life experience. The simulators make an impression and drive their skill and knowledge levels. Most were not advanced users of simulators, but would like to be and expand what they're doing now.
- NTC reminded everyone that B&I can help facilitate training and that it doesn't need to be on site, it can be mobile and doesn't have to be done with an NTC instructor.
- NTC SOHS Simulation Center will be submitting a self-study in December for provisional accreditation and full accreditation in two (2) years.
- The SOHS Capital request for Fall 2020 will include 5 Juno's for simulation experiences and a Striker Powerlift to best move the manikins as they are extremely heavy and would prefer minimal damage done to the manikins when being transported within the college or to a facility.

## SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET

Meeting Date: Monday, October 8, 2018

Program Name: Diesel

### Attendees

#### Industry Members

- Traci Champagne – Crystal Freight Systems
- Corey Heckendorf – Wisconsin Kenworth
- Jeremy Tritten – Wisconsin Kenworth
- Jon Shimel – JX Truck Center
- Jason Wendell – Truck Equipment, Inc.
- Ryan Viegutz – Abbyland Service Plaza
- Aaron Hintz – Carl’s Transport
- Evan Lang – E.L.M. Repair and Refrigeration
- Kasey Chism – Elite Carriers
- Tammy Guite – Elite Carriers
- Mike Cooper – Mid-State Truck Service, Inc.
- Shannon Mcguire – Truck Equipment

#### NTC Staff:

- Greg Cisewski – Dean, School of Advanced Manufacturing & Transportation
- Tracy Brewer – Business Development Manager, Business & Industry
- James Eckardt – Diesel Instructor
- Eric Antonson – Diesel Instructor
- Bonnie Osness – Director of Accreditation and Career Pathways
- Susan Clark – Administrative Assistant

#### Other

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

#### Discussion:

- **BUSINESS & INDUSTRY UPDATE:** Tracy Brewer highlighted upcoming training events. Tracy works with the West Region of the NTC district. She mentioned that employers from the West Region have shared their employment concerns in other advisory meetings. Tracy asked that committee members contact her if they are interested in any areas of customized training such as leadership, industrial safety, OSHA or lean process training.
- **INDUSTRY TRENDS:** Cory Heckendorf, Wisconsin Kenworth, shared that business is strong and Kenworth has sold out for 2019. The used truck market is also strong. Members mentioned their technicians have voiced the opinion that instructional programs, in general, should have more emphasis on electrical systems. Eric shared that the NTC associate degree program contains three separate electrical courses and additional courses that deal with electronic system diagnostics and electronic engine control systems. Jason Wendell, Truck Equipment, mentioned that the youth apprentices they have are doing well. Casey Chism, Elite Carriers, is seeing growth and the possibility of adding employees. Mike Cooper, Mid-State Truck Service, is seeing trucks being sold at a fast pace. Evan Lang, E.L.M Repair and Refrigeration, mentioned business is strong but there is a concern about acquiring Cummins and Detroit Truck parts. Ryan Viegutz, Abbyland Service Plaza, and Traci Champagne mentioned that they are seeing more outside service coming in which is adding to their bottom line. Members agreed the turnaround of employees, drivers and technicians, is a concern with the high demand for employees. There was a discussion on how to bring students into the program. Tracy Brewer shared that job shadowing is a great opportunity for employers to highlight their business and several companies agreed that they would be very open to having student’s job shadow at their companies. It was also suggested that a company pay for the bus rental for a group of students to tour their facility. Greg shared information on the possibility of the CDL program offering a short term training session which was discussed at the recent Truck Driving Advisory Committee meeting. Employers would then be in a partnership with NTC to screen applicants and complete a portion of their training. It was shared with

the committee that CDL requirements will be changing by 2020 requiring a full training program from an accredited institution.

- **ENROLLMENT REPORT:** The Diesel program has 15 first semester students and 13 third semester students. Of the 15 first semester students, all are employed except for two that are continuing their education and one that is available. The program capacity is 22 students.
- **GRADUATE OUTCOME REPORT:** Eric shared the 2017 Graduate Report which is a survey given to students who have recently graduated. This report is distributed to prospective students, parents and guidance counselors. The report shows good earning potential for Diesel Equipment Mechanics. Eric explained that when the instructors share information about the program with prospective students they stress that being a diesel mechanic is a lifestyle choice. It is an opportunity for a career where you can be an integral part of a business team. The Diesel Technical Diploma had eleven students report that their approximate hourly wage was \$15.33 with a yearly average of \$34,840. Eight, two-year program, students responded their average hourly wage was \$17.59 reflecting an average yearly wage of \$42,150. Prospective students are shown the cost of education at NTC which is cost effective for incoming student. Cory Heckendorf shared that it would be beneficial if the program and the industry to make a special effort to try and attract multi-cultural drivers and technicians. More women in the industry would be beneficial.
- **PARTNERSHIP WITH EPDP PROGRAM:** The Diesel students are excited to be able to work on trucks that are donated to NTC. Currently they are working on a truck that has been donated for the Electrical Power Distribution program. Having this truck will give the students a chance to work on electrical overhead hydraulics along with several other systems that they would not have had access to without this acquisition. Diesel also works on the CDL trucks for the CDL program.
- **TECHNICAL SKILLS ATTAINMENT PHASE 2:** Bonnie Osness shared the Scoring Guide for Technical Skills Attainment for the Diesel Equipment Mechanic program. The committee reviewed the guide. Outcomes have been revised to remove hydraulics and added outcomes specifying that the learner complies with the OEM policies, OSHA policies, and EPA policies. The hydraulics course material is covered in other classes. An additional outcome added states that students will conduct themselves in a professional manner. This guide is composed of base level requirements and the NTC program goes much further in the training of students. The advisory committee unanimously approved the scoring plan for the one year technical diplomas that was distributed to the committee.
- **DIESEL GRANT:** A Core Industry Grant has funded this program for the last two years since its inception. There is additional reporting that will be completed over the next year or two but the major funding portion of the grant has been disbursed. Employers were advised to contact Greg with any ideas they may have for requesting a training grant.
- **CAPITAL EQUIPMENT:** The capital equipment requests for the next fiscal year are due in October. The NTC budget for capital equipment is approximately \$1.5 million dollars. Capital equipment consists of equipment which costs over \$5000 and has a lifespan of over two years. Employers were advised to contact Greg with any ideas they may have for requesting a training grant.
- **WATEA UPDATE:** Tracy Champagne and Cory Heckendorf shared information about WATEA. Items shared from the last WATEA meeting included their focus on trying to provide individuals ride share opportunities for those that have transportation issues. Cory stressed that for a nominal fee the membership in WATEA is a good business choice. There was a discussion of how we could partner with the Heavy Metal Bus Tour that was held recently. The Fast Forward grant has funded sessions of CDL training. The current group of students will be involved in speed interviews with area employers. If any companies would like to be involved in these interviews they should contact Becky Zoromski.

## SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET

Meeting Date: Wednesday, October 11, 2018

Program Name: Automotive

### Attendees

#### Industry Members

- Bob Arendt – Car Partz
- Dan Becker – Carquest
- Ray Bikowski – SnapOn
- Tom Blaschka – Wausau Waterworks
- Steve Brickner – Brickners of Wausau
- Jon Griesbach – Griesbach Auto Service
- Mark Hanson – City of Wausau
- Jim Hubing – Car Connection
- AJ Koch – Kocourek Chevrolet
- Tony Long – Kocourek Ford
- Todd Pagel – Fleet Farm
- Tyler Svoke – Toyota of Wausau

#### NTC Staff:

- Ross Nevienski – Auto Instructor
- Randy Wesenick – Auto Instructor
- Matt Klug – Auto Instructor
- Greg Cisewski – Dean, School of Advanced Manufacturing & Transportation
- Susan Clark – Administrative Assistant

#### Other

- Becky Zoromski – WATEA
- Mark Poppe – Wausau East High School
- Adam Olson – D.C. Everest

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

- **BUSINESS & INDUSTRY:** Greg shared that the Center for Business & Industry has resources to provide your company with any training that you may require. They have OSHA training as well as leadership and supervision training available for your employees.
- **INDUSTRY TRENDS:** The committee was asked to share information about their industry and any concerns or questions they may have regarding our program. There was a question and discussion about whether CAN Bus and bi-directional controls are covered in the curriculum. Randy answered that those controls are covered in the Engines Performance class, the Electrical 3 class, and also in the Advanced Chassis class as well. He shared that everything is tied together with the CAN Bus and our training with these controls is quite strong. The average age of the NTC student has dropped significantly from what it was in previous years and employers would prefer to see some of the younger individuals at their businesses. The committee members agree that employees are hard to attract and hard to retain. Matt shared that the committee should try and complete the wage section of the TECH CONNECT system when posting job openings. Students pay attention to the wage section of the posting. Employers were prompted to attend the job fairs at NTC. Businesses can contact Suzi Mathias to schedule a Lunch and Learn where they can speak directly to students and promote their business. Scholarships and the option of free tools at sign-on are very good incentives. It is hard to find the individual with the diagnostic computer trouble shooting skills as well as the mechanical skills. Committee members stated that they are continuously sending employees to training specific to their brand. Committee had a discussion of hiring trends and how to attract employees. High school instructors asked that committee members consider visiting the high school classes to give the students information on the industry and spark interest in the field.
- **ENROLLMENT REPORT:** The instructors shared they have 16 students in first semester, 3 students in second semester, 15 students in third semester and 3 students in fourth semester. Fourth semester students are a good group and the majority of them are working part time. The program can accept 19 new students every fall and spring. Fall is usually larger with a waitlist and spring is always open for new students.
- **GRADUATE FOLLOW-UP REPORT:** The class of 2017 graduate outcome report was distributed to the committee. There were 7 graduates in the Automotive Technician Technical Diploma. There were 6 graduates in the Automotive Technology Associate Degree. Eighty percent of the associate degree students are employed



in a related occupation. The six graduates for the Associate Degree reported an average yearly salary as \$39,000.

- **AUTO CLUB UPDATE:** Interest in this year’s Auto Club has been strong. The group has tentative approval to attend a trade show this fall. The plan is to also attend some drag races and drift events. With the first semester students being the majority of the members and officers, the outlook for the group is exciting. We have approximately 20 students with twelve of them being very active. A committee members also mentioned that CTECH does own a race track in Eau Claire and the opportunity to go to that track could be investigated. It was also mentioned that the Merrill Ice Drags will let students sell food with an NTC stand. During the winterim term last year, approximately seven students worked to replace two engines and one transmission for Wheels to Work program and in return WATEA funded a bus for 15 students and instructor Matt Klug to attend the Auto Show in Chicago. The club will investigate if something along these lines might be able to be done this year. Two students attended the SkillsUSA competition in Madison where they placed fourth and twelfth in a group of 25 students. We will be looking to have students compete in this competition again this year.
- **CURRICULUM MODIFICATION:** To promote student success, the curriculum has undergone some changes. We have moved the Steering and Suspension into first semester and moved Electrical 2 to the second semester. This gives the students the opportunity to work on cars earlier in the program which gives them more experience if they are working at a business while going to school. The new plan gives students electrical experience every semester. Moving some of our tire work earlier in the program will benefit the dual credit classes giving students access to equipment they may not have at their high school.
- **CAPITAL EQUIPMENT:** The Automotive program requested capital funds for cadaver vehicles and were awarded approximately \$26,000 for that purpose. The staff has a list of vehicles they are currently trying to locate. The Engine Repair 1 class will be switching from one type of cadaver vehicle to another type requiring different tools which will use capital equipment dollars. The committee was given a timeline showing when certain curriculum is being covered. Instructors asked employers to consider giving students an opportunity to work on repairs similar to what is being covered in class if at all possible.
- **NTC AUTOMOTIVE FACEBOOK:** Randy Wesenick asked for businesses to contact him if they would be willing to let him create a video clip at their business to include on the Automotive Facebook page. Randy also asked businesses to contact him if they would be willing to let student’s job shadow for his Service Advisory class.
- **WATEA UPDATE:** Consideration is being given to creating a tour of local businesses similar to the Heavy Metal Tour that was held this fall for Welding. At the last board meeting, there was a discussion of Registered Apprenticeships that could be offered for adults. The Wheels to Work program is ongoing. Becky is working on seeing how WATEA can reach out to area schools.

## **SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET**

Meeting Date: Tuesday, October 16, 2018

Program Name: MET/SET

### **Attendees**

#### **Industry Members**

- Kevin Woolsey (Jarp Industries), Paul Swanborg (Ryan Manufacturing), Jennifer Marzu (Borregaard/Lignotech)

#### **NTC Staff:**

#### **Other**

- Joe Proulx (faculty), Amy Denissen (VC Academic Advisor), Chris Severson (Dean, ScET), Zach Popp (Director of Recruitment), Ashlee Neve (Career Coach), Jared Eggebrecht (Director of Sales)

- 

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

- Agenda 1: All present introduced themselves and the organizations they represent.
- Agenda 2: The meeting minutes were reviewed. A sign-in sheet was circulated.

- Agenda 3: Chris Severson gave an overview of various college-wide initiatives. These included reporting 69% NTC student base identify as part-time students and the steps NTC is taking to provide greater flexibility to meet student need/demand; NTC programs transitioning coursework, where appropriate and applicable, to 8-week cohort class offerings in an effort in increase student success, persistence and retention; an update on Timberwolf Suites and how there has been a 20% increase in students attending NTC from out-of-district since the residence hall opened; Electrical Power Distribution-Lineman program launched Fall 2018; new program NTC is investigating including Gas Utility, Automation, Civil Engineering, and Salon & Spa; and the unveiling of NTC's new Timberwolf Conference Center, located in old auditorium (HSC 1004) space in the Center for Health Sciences.
- Agenda 4: Jared Eggebrecht gave an overview of the services available through Business & Industry Services. See attached documentation for more information regarding opportunities offered. For more information about the services/programming offered by the Business & Industry team, please contact Jared at [eggebrecht@ntc.edu](mailto:eggebrecht@ntc.edu).
- Agenda 5:
  - Industry Trends
    - Jarp Industries is having a very profitable year. They have been focusing on culture creation/development with the end goal of making Jarp Industries a destination employer. A number of their suppliers are stretching out their lead times because their products are in high demand. One of the indices he studies is CRU (hot rolled steel). That had almost gotten up to \$1000. It is currently sitting at approximately \$890. They are fairly diversified between military and utility contracts. They been working with the mining industry, focusing on oil/gas. He believes that domestic petroleum production has increased and doesn't foresee it reducing in the near future. He reported that last year Jarp Industries divorced a large number of their customers last year due to a wave of requirements. He is seeing their competitors follow suit this year. They are finding that clients they released are good fit for their competitors, and formerly competitor customers are a good fit for Jarp Industries.
    - Ryan Manufacturing business is steady. They are a single shift organization and have no intention of moving to a second shift as an organization. They will generally purchase equipment rather than add a second shift. He reports business is good.
    - Jennifer Marzu represents Lignotech, a wood-based company chemical connected to Domtar. Sales have been high. They service the mining industry, feed additives for livestock, and cement additives. They currently have two positions open starting at \$23/hour. They are desperate for people with strong soft skills and the ability to be self-directed. They are looking at potentially half their work force retiring in the next five years. This has encouraged the need to document processes in preparation of the turnover due to retirement.
  - Program Information
    - Enrollment Report: There are currently 54 total students enrolled (37 in MET, 14 in SET, 2 non-Associate Degree manufacturing and 1 undeclared). This is slightly better than enrollments Spring 2018. Of the 54 students, 39 are located in Wisconsin, with 15 students out-of-state. Of the 39 Wisconsin students, 28 are in-district and 11 are out-of-district.:
    - Graduate Follow-up Report: The advisory committee reviewed the 2017 Graduate Follow-up report. Of the seven students surveyed, six responded. 100% graduates were employed, with 40% indicating they were employed in their field. However, the report notes the possibility of the lower employed in field result could be due to graduates completing the survey prior to the 6-month post-graduation time frame.



## SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET

Meeting Date: Tuesday, October 16, 2018

Program Name: Medical Assistant

### Attendees

#### Industry Members

- Mitch Campbell, Operations Manager, Wausau Area Clinics for Ascension
- Mason Heldt, Student Placement Coordinator, Aspirus Wausau Hospital
- Michele Hoeck, Nursing Team Leader, Aspirus
- Kristina Wons, Education Coordinator, Marshfield Clinic
- Michelle Mader, Operations Assistant Manager, Marshfield Clinic
- Cassie-Jo Groshek, PA, Aspirus Weston Clinic
- Pam Hoff, Clinic Manager, Aspirus Weston, Wittenberg and Family Walk-In Clinics
- Michael-Leah Reich, Human Resources Business Partner, Aspirus
- Karin Schmoldt, Clinic Coordinator, GI Associates
- Amanda Walkush, MA at Greenheck Health and Wellness Center and current adjunct at NTC

#### NTC Staff:

- Janet Baumann, Associate Dean, School of Health Sciences
- Tera Wiesman, Medical Assistant Program Director and Faculty
- Rachel Alwin, Learning Coordinator, Continuing Education

#### Other

- Tammy Kirsch, Community Member, Independent Sales Director, Mary Kay
- Katie Morris, NTC Student

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

- Industry leaders overall are very concerned about the shortage of MA's (Medical Assistants).
- Those students who stay in the MA program have excellent placement after graduation. Twenty (20) out of twenty-two (22) graduates have jobs in the MA field.
- The NTC Medical Assistant program current enrollment numbers are: First semester, 16 in Wausau and 6 in Medford. Second semester, 8 in Wausau and none in Antigo. The Wausau campus accepts 24 each semester, however, only had 19 start this Fall and 16 start Spring 2018. Medford and Antigo campuses accept 8 students per year. Antigo did not run in Spring 2018 and Medford accepted 8 students Fall 2018.
- The Medical Assistant program is struggling with retention with pre-program and first semester students. The MA program will be implementing new teaching strategies for courses typically taken pre-program. The MA program also has implemented faculty advisors, a revised New Student Orientation, and a Welcome Letter from the Program Director with a checklist of items to complete prior to the start of the first semester. Faculty are also meeting with 1-2 struggling students during or after class to help make them more successful.
- The NTC Medical Assistant program had a 100% pass rate in 2017 on the CMA (AAMA) national certification exam.
- The Medical Assistant program has revised the professionalism evaluation of all students to better align with the NTC soft skills. The peer and instructor professionalism evaluations are now done through Canvas.
- The Medical Assistant program has also implemented "Learn My Way" which gives students the opportunity to earn points for community and campus involvement.
- Employers are looking to hire Medical Scribes to fill vacancies in the Medical Assistant position while also reducing the workload for providers. NTC is currently developing a certificate for a Medical Scribe Specialist which will first be offered in spring 2019.
- Advisory Board Members recommended purchasing the simulator JUNO to help facilitate ear lavages procedures.

- NTC has been rewarded a grant to start a Medical Assistant high school academy. This grant will hopefully get high school students interested in the profession prior to graduation with the hopes that they will finish their medical assistant education at NTC.
- NTC is also offering the Medical Assistant program to students who may have not tested high enough on the HESI to get into the Nursing program.
- Industry leaders inquired about the progress of the apprenticeship program for Medical Assistant. The Department of Workforce Development has chosen not to pursue Medical Assistant Apprenticeship at this time.
- Marshfield Clinic and Aspirus have indicated that they have such a shortage of Medical Assistants that they may have to resort to hiring non-certified medical assistants.
- The NTC Medical Assistant Conference held October 6, 2018 had 120 attendees. The need for administrative CEUs was discussed. NTC will investigate affordable Administrative CEU options for Certified Medical Assistants

## **SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET**

Meeting Date: Tuesday, October 23, 2018

Program Name: Welding

### **Attendees**

#### **Industry Members**

- Dan Apfelbeck, ADC Equipment Innovations
- Tim Strebbig, Enerquip
- Jeff Dums, Enerquip
- Chris Brooks, Imperial Industries, Inc.
- Jake Graf, Imperial Industries, Inc.
- Jeremy Brewster, Schuette Metals
- Larry Krueger, Siemens Water Solutions
- Anthony Schmidt, Schuette Metals
- Mark Snyder, A&B Process Systems
- Joe Yelle, ADC Custom Products
- Trent Weik, Enerquip
- Brook Stankowski, Merrill Steel

#### **NTC Staff:**

- Greg Cisewski, Dean
- Tracy Brewer, Business & Industry
- Adam Zogata, Welding Faculty
- Dan Grabko, Welding Faculty
- Veronica Hope, Welding Faculty
- Robert Leafblad, Welding Faculty
- Susan Clark, Administrative Assistant

#### **Other**

- Jon Winter, Wausau School District

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

#### **Discussion:**

- **CONTINUING EDUCATION / BUSINESS AND INDUSTRY INITIATIVES:** Tracy Brewers shared what Business and Industry can offer employers. She provided handouts and information on industrial training opportunities and an upcoming Training within Industry which will address on the job training of employees. Business and Industry can

do Lean and 5S training as one way for a company to combat the employee shortage. The Fusion program, which is prepaid training, is currently underway for Welding and Machine Tool. The Fusion program has also added some soft skills training. There will be a discussion on the workforce shortage on November 13<sup>th</sup> at NTC with more information being shared regarding onboarding and if you are interested contact Tracy for more information.

- **INDUSTRY TRENDS:** Joe Yelle, ADC Equipment Innovations, shared that the economy is growing but that worker shortage will be holding that growth back. He asked the committee members to share their thoughts on the worker shortage as they talk about trends at their companies. Yelle advised his company is growing, but that even trying to subcontract work is difficult and they would hire 10-15 welders if they could find them. Brook Stankowski, Merrill Steel, shared that they average about fifteen subcontractors to help them meet their production demands. Plants in other states are having the same struggle finding tradesman. Dan Apfelbeck, ADC Equipment Innovations, is looking at trying to alleviate some of the strain on welders by shifting that work to other parts of the shop. ADC will be bringing in a new blast operation and new paint operation to bring some of the work back in-house. Chris Brooks, Imperial Industries, currently has 32 positions open with 23 of those being welding positions. Imperial just received their pressure piping stamp and they are looking to get into propane tank production. They are busier than they have even been in the past. Chris felt that NTC is doing a good job at preparing welders for the workplace and it is still up to employers to complete the training for their particular industry needs. Mark Snyder, A&B Process Systems, has been traveling and recruiting employees so they are looking at hiring 20-24 over the next year. Tony, Schuette Metals, currently has 16 openings and 9 of those for welders. Jeremy Brewster, Enerquip, shared that business is strong. They have just moved their waterjet to a new area in an adjacent building and sales have been strong. Larry Krueger, Siemens, stated that business is strong and they will be adding full time employees as employees retire while bringing in contractors to work onsite. Jon Winter, Wausau School District, informed the committee that his instructors are telling him that the recruitment efforts NTC has undertaken such as the Heavy Metal Tour are contributing to more students in technical education programs than in the past. West High School has 38 students enrolled in Welding and East High has 13 students. The metals classes have 56 students at West and 38 at East. The Machine Tool classes have 20 students at West and 6 at East. In total, there are 356 students enrolled in classes relating to manufacturing. NTC is doing a good job recruiting students which is shown by these high school numbers. Greg mentioned that the average age of students at NTC has changed from 27.5 to 23.4. Greg shared information on the Auto Collision training that is being offered through a grant with North Central Wisconsin Workforce Development Board. Wausau East is providing their facility for these classes. Joe Yelle and Larry Krueger volunteered to supply additional fabricated pieces for painting if that type of painting would need to be covered in a class.
- **ENROLLMENT REPORT:** The Wausau campus has 47 students enrolled in the Technical Diploma program. There are twelve students enrolled in the Associate's Degree program. The evening sections have 15 students attending. The Antigo Campus has four night students attending. The Phillips Campus has four students in the Technical Diploma and 9 in the High School Welding Academy. The Wausau Campus has seven applications for the spring 2019 semester. The Antigo and Phillips Campuses only have fall starts for Welding. The Youth Apprenticeship program and the Dual Credit program have helped to boost the number of students continuing their education from high school to NTC.
- **GRADUATE FOLLOW-UP REPORT:** The Graduate Report was shared with committee members showing them employment statistics for the class of 2017. For the Welding technical diploma there were 28 graduates with 14 responding to the survey. All of the students are employed with 86% employed in the industry. The average hourly wage reported was \$15.40 per hour with an annual salary of \$32,032. The survey for the two year associate degree was sent to six graduates with three responding to the survey showing their hourly wage of \$16.13 an hour and an average yearly wage of \$37,505.
- **SKILLS USA:** NTC hosts Skills USA competitions for the local and regional schools. Instructors spend a significant amount of time recruiting for these competitions which is valuable for students that participate. This is a nationally recognized competition which is beneficial for students. The regional event is hosted the first Friday in February and the state completion is held the end of April. Committee members were thanked for their past support of this competition by donating items or judging competitions.

- **SOFT SKILLS PANEL:** The Soft Skills Panel that was held recently to allow students to hear from potential employers on the importance of soft skills. Students were told about proper business attire and the proper way to present themselves. This year's panel was accompanied by a raffle drawing and outdoor events allowing the students to interact. Students appreciated the information provided by employers. The committee was asked to consider volunteering for the upcoming spring panel. Jon Winter will meet with his department leaders and share the soft skills panel model with them to consider having a similar event at the high school level. Mark Snyder mentioned that the mock interviews are invaluable to students. He has been involved in these interviews for different areas and has hired students that participated in these interviews.
- **RECRUITMENT:** This past summer, Mechanical Design, Machine Tool and Welding came together to provide a grant funded event for girls in grades six through ten. The Fabrication Manufacturing Association was an integral part of the grant process. There were approximately 15 participants for the event entitled Nuts, Bolts, and Thing-A-Ma-Gigs. Bird feeders were constructed by the students which involved machining parts and welding. Students give their parents tours of the facility on the last day of the event. The event was well received and will be repeated this coming summer.
- **JAIL TRAINING:** Adam Zogata has been doing the training at the Marathon County Jail for nine students that are currently enrolled. The number fluctuates due to the amount of time students are in the facility. He has been having great success with the program and will be starting training at Price County Jail this week. This is the second year for a grant for the Marathon County training. Lincoln and Langlade were also written in the grant but there have been issues with storage of equipment at these two facilities. The NCWWDB along with CWIMMA have a grant that will be training individuals interested in more machine tool training starting in January. These classes will be held in the evenings here at NTC.
- **CAPITAL EQUIPMENT:** We are requesting Miller Augmented ARC Virtual Welders to support the jail training and promotional activities that we do at area high schools. We need to update the Dynasty 280's, 352 MPA's and the feeders. We have an agreement with Miller who does support 34 of our 54 booths. We will repurpose the machines that are being replaced. We would also like to purchase a pipe beveller to go with our pipe cutter, bender and notcher to support the pipe and tube industry. We request a Laser Welding System on each years' capital equipment list which would help us stay on the front end of technology. We will also like to purchase CNC plasma cutters that are affordable with a fairly small footprint for our lab which would let students cycle through the CNC cutting machines more efficiently. The committee agreed that the capital equipment requests should be submitted as shared with the committee.

## **SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET**

Meeting Date: Thursday, October 25, 2018

Program Name: Wood Science

### **Attendees**

#### **Industry Members**

- Tom Gallenberg – Gallenberg Studio
- Tim Kassis – Kretz Lumber Company
- Ben Zelazoski – Zelazoski Wood Products
- T.J. Morice – TNT Ventures
- Jeff Delonay – Kolbe Windows and Doors

#### **NTC Staff:**

- Greg Cisewski – Dean, School of Advanced Manufacturing and Transportation
- Susan Clark – Administrative Assistant
- Katie Metko – Learning Coordinator
- Travis Allen – Instructor
- Amanda Brzezinski – Learning Coordinator

#### **Other**

- 

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

Discussion:

- **ENROLLMENT REPORT:** Travis shared with the committee that we have eight new Wood Science students this fall. We have five third semester students and three part time students. Retention of students has been good this semester. We have five students enrolled in the Hardwood Certificate degree. Between the first semester students and the certificate students we have approximately 13 students in a class since requirements overlap. We have 21 individuals taking classes in one mode or another.
- **GRADUATE FOLLOW-UP REPORT:** Travis shared the flyer discussing the 2017 graduates. The survey shows the Wood Processes Associate Degree had five graduates with two responding to the survey stating their average salary of \$34,632. The Wood Technology Technical Diploma had seven graduates with two responding to the survey stating an average salary of \$36,660.
- **CLUB UPDATE:** The Wood Science Club had a cookout this fall to get both the first and second year students together. Upcoming events will include bowling and other outings to get students involved. Jessica Backer is president of the club.
- **HARDWOOD MANUFACTURES CERTIFICATE:** Travis Allen introduced Amanda Brzezinski as the contact that helps schedule these certificate courses as continuing education offerings. We worked with Troy Brown and Hardwood Manufacturers Association to get this underway. The certificate has drawn students from across the United States. The five students enrolled in the Hardwood Certificate students include one student from Virginia, two from Kentucky, and two from North Carolina. The certificate involves being here for 16 weeks for a total of 14.5 credits. Travis is working on a Fast Forward grant with a local company to have their employees complete the Hardwood Certificate. There have been a lot of requests for continuing education training. This certificate will be changing next year from 16 weeks to 12 weeks. The same content will be covered but this will allow attendees to cut the housing costs for individuals attending.
- **APPRENTICESHIP:** Katie Metko answered questions about Apprenticeship. She asked the committee to consider if apprenticeship is the option they are looking for or if more flexibility in the scheduling of classes for the Wood program would meet their needs more effectively. Katie will discuss the information discussed at this meeting with Ben Stahlecker at the Bureau of Apprenticeship. Katie can setup a meeting between Troy, Ben, Travis and Katie to narrow the information that they can share with the committee at the next meeting. Dina Kilinski can attend and explain youth apprenticeship if the committee prefers, but there will be a summit and employer's panel on November 16<sup>th</sup> in Wausau to discuss the bridge from Youth Apprenticeship to Registered Apprenticeship. Katie will send an invite to the committee regarding the summit.
- **CAPITAL EQUIPMENT:** We anticipate the delivery of a vacuum kiln in the next month or two from the manufacturer in Vermont. We have a grant in place to fund \$40,000 of the \$68,000 needed to acquire this equipment. The kiln company has given us a substantial discount. This grant requires us to cater to multiple companies by the end of the first year. The cost of the saw filing equipment is being investigated with the help of Menominee Saw. We will be looking at the return on investment for this purchase which will cost approximately \$275,000 for refurbished equipment. The committee approved the list of capital equipment requests as shared with the committee. The capital requests will go to the NTC Board of Trustees in January or February with the money available on July 1, 2019.
- **CONTINUING EDUCATION:** Travis gave an update on the continuing education workshops that have been offered. We have had over 150 student taking classes either through the college or Continuing Education workshops and seminars. We had a Moulder Setup and Knife Grinding Workshop in June. We hosted Lakes States Lumber Association Education Group with a three day course and over 30 participants. In August, we had a four day, Kiln Drying course with 18 individuals from six states and Ontario attending. In September, we worked with the Wisconsin DNR to put together a Railroad Tie Manufacturing Workshop for that group. On November 1<sup>st</sup> there is a Saw Filing Workshop scheduled with 12 students. Neil Davis from Saw Pros Inc., Montana, was the instructor for the saw filing workshop. Saw Pros has partnered with us on these workshops and they are the experts in this field. We are looking at being the only school to offer saw filing in the United States. The space recently vacated by the Auto Body program will house the new saw filing equipment. A softwood class will be offered for softwood manufacturers after the first of the year for better selects.
- **INDUSTRY TRENDS:** Tim Kassis shared that meeting the needs of new technology in the industry will be the challenge for the future. The technology with bin sorters and scanners is changing rapidly and that always gives a company challenges. The lack of direct labor and how to be competitive in acquiring raw materials are two huge



issues. Jeff Delonay, Kolbe Windows and Doors, said that in some areas, home prices are getting out of hand. The forecast is to not see a lot of growth in the housing market from 2019 into 2020. China's economy is slow and with 50% of all grade lumber going to China, their economy is definitely a concern. Looking into the future, the USMCA agreement replacing the NAFTA agreement is due to be signed on November 30, 2018 and will have an impact. There was a more intense discussion on tariffs. Employers agreed that the shortage of employees was definitely the main concern and that automation will play a role in companies going forward.

## **SUMMARY OF ADVISORY MINUTES FOR NTC BOARD PACKET**

Meeting Date: Friday, November 2, 2018

Program Name: CNA & Geriatrics Program

### **Attendees**

#### **Industry Members**

- Joseph Abt, Clinical Educator, Aspirus
- Brad Beranek, HR Recruiter, North Central Health Care
- Jean Burgener, Community Member
- Jacklyn Chartier, Manager of Supplemental Staffing, Ascension
- Brad Davis, Director of Nursing, Homme Home
- Denice Dorpat, Saint Clares Hopsital Representative, Ascension Saint Clares
- Connie Gliniecki, North Central Health Care
- Margie Hackbarth, Business Development Director, Wisconsin Institute for Health Aging
- Jennifer Kleine, Member Support Manager, Inclusa, Inc
- Cagney Martin, Activity Therapist, North Central Health Care
- Mindy Meehean, Director of Nursing, Wausau Manor Health Services
- Patti Pagel, Senior Services Director, Aurora Senior Services
- Jill Scutkowski, Director of Staff Development, Wausau Manor Health Services
- Julie Webb, Director of Nursing, The Bay at Eastview Health and Rehabilitation

#### **NTC Staff:**

- Rachel Alwin, Learning Coordinator for Continuing Education
- Janet Baumann, Associate Dean of Health
- Stacy Kunz, Administrative Assistant for the School of Health
- Jennifer Sperl, CNA Faculty
- Candace Weinzinger, CNA and Geriatrics Program Director

#### **Other**

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

- Previously, this advisory committee had been two separate committees; one for the Certified Nursing Assistant (CNA) Program and one for Geriatric Programming. They have now been combined due to the overlap in program material and advisory members.
- An industry trend across facilities was a need for more CNAs and nurses. They are finding creative solutions to supplement these shortages. Many facilities are having management and nurses on the floor completing CNA duties.
- Summer CNA classes have increased in enrollments over the last year. The CNA team will be working to schedule classes creatively to meet the needs of students interested in summer courses.

- The Gerontology programs have seen somewhat low enrollment, but are demographically on trend with their numbers. They will continue to work on promoting these programs.
- Wisconsin switched from CNA testing with Pearson Vue to testing with Headmaster. The transition was a bit difficult. As CNA classes finished up this summer, there was no testing available in the entire state. There has been a backlog of students waiting to test. Headmaster has committed to adding more testing dates and Northcentral Technical College (NTC) will hopefully host testing twice a week to help get these students tested. The big benefit of testing with Headmaster is the price. Pearson Vue increased the cost of testing to almost \$200. Headmaster costs \$125.
- The CNA Team Action Plan this year is to increase enrollment in their classes by creatively scheduling classes to make them more accessible to students. They are also working on implementing a completely face-to-face class and offering more English as a Second Language (ESL) classes.
- NTC has added a new CNA lab to the Spencer Campus. This is in NTC's West region. The summer class in Spencer filled and had a waiting list.
- NTC is starting a Medical Assistant (MA) Academy. This program is for high school Juniors and Seniors and would require them to take the CNA course between their Junior and Senior year to prepare them for a career as a MA.
- Department of Health Services (DHS) created the WisCaregiver Career program to allow students to train and test to become a CNA at no cost to them. To receive the free training and testing the students must commit to working at a participating nursing home for 6 months after completion. NTC has seen a lot of popularity in this program since it began in March of this year.
- Many members agreed that with a face-to-face class available, this may be a good mode for older learners. Members also discussed the value that senior CNAs can bring to the workforce. A sub-committee was created to explore this offering for the future.



Date	Event	Douglas Faragher	Tom Felch	Kristine Gilmore	Lee Lo	Charlie Paulson	Paul Proulx	Ruth Risley-Gray	Dale Smith	Maria Volpe
<b>2018</b>										
<b>July 9</b>	<b>Annual Organizational Meeting (Wausau)</b>	X	X	E	X	X	X	X	X	X
July 12-14	WTC District Board Assn. Summer Meeting (Green Bay)						X			
<b>Aug 7</b>	<b>Regular NTC Board of Trustees Meeting (Wausau)</b>	X	X	X	X	E	X	X	X	X
Sept 12	A Day for NTC Students (Medford)					X				
<b>Sept 18</b>	<b>Regular NTC Board of Trustees Meeting (Wausau Campus)</b>	E	X	X	E	X	X	E	X	X
Sept 26	A Day for NTC Students (Antigo)									
Oct 11-13	WTC District Board Assn. Fall Meeting (Appleton)						X			
<b>Oct 23</b>	<b>NTC Board &amp; NTC Foundation Joint Lunch (Wausau)</b> <b>Regular NTC Board of Trustees Meeting (Wausau)</b>	X	X	X	X	X	X	X	X	X
Oct 24-27	ACCT Leadership Congress (New York, New York)						X			
Nov 15	NTC Foundation Regular Meeting (4:00 – 5:30)									
Nov 29	Scholars & Donors Reception (3:30 – 5:30)									
<b>Dec 4</b>	<b>Regular NTC Board of Trustees Meeting (Wausau)</b>									
Dec 15	Mid-Year Commencement (Grand Theatre)									
<b>2019</b>										
<b>Jan 15</b>	<b>Regular NTC Board of Trustees Meeting (Wausau)</b>									
Jan 16-18	WTC District Board Assn. Winter Meeting (Madison)									
<b>Feb 12</b>	<b>Regular NTC Board of Trustees Meeting (Wausau)</b>									
Feb 10-13	ACCT National Legislative Summit (Washington, D.C.)									
<b>Mar 12</b>	<b>Regular NTC Board of Trustees Meeting (Wausau)</b>									
Mar 13	NTC Foundation Regular Meeting (4:00 – 5:30)									
<b>Apr 2</b>	<b>Regular NTC Board of Trustees Meeting (Wausau)</b>									
Apr 11-13	WTC District Board Assn. Spring Meeting (Fond du Lac)									
Apr 30	Scholars & Donors Reception (3:30 – 5:30)									
<b>May 7</b>	<b>Regular NTC Board of Trustees Meeting (Wausau)</b>									
May 9	A Day for NTC Students (Wausau)									
May 18	Commencement (Wausau West Fieldhouse (9:00 – 12:00))									
<b>June 11</b>	<b>Regular NTC Board of Trustees Meeting (Wausau)</b>									
June 12	NTC Foundation Regular Meeting (4:00 – 5:30)									
<b>July 8</b>	<b>Regular NTC Board of Trustees Meeting (Wausau)</b>									



Oct 19

2018

Page 002

Clip resized 93%



Presenting the check are Merrill Ice Dragers members, from left, Shyana Finck, Scott Szarowicz-Secretary, Craig Westfall-President, Jay Dietzler, Eugene Finck-Board of Directors, Chris Huitfeldt-Treasurer, Cindy Opichka-Vice-President, Perry and Ruth Redeker-Board of Directors and accepting the check on behalf of the NTC Foundation is Sheila Rossmiller, Director of Annual Giving and Scholarships.

# Ice Dragers making a difference on & off the ice

Starting a scholarship in perpetuity for a Northcentral Technical College program is not unusual. When it's created by a not-for-profit organization of racers that continue to astonish the world by racing on the ice - that is unusual.

After a successful 2018 season, the Merrill Ice Dragers, Inc. a 501(c)4 not-for-profit, chose to make a difference. After meeting all the previous bills of plowing, fuel, insurance and equipment repairs, the club's volunteers/members chose to create a Northcentral Technical College scholarship and recently presented a check to the NTC Foundation in the amount of \$5,250 to establish a new en-

dowed scholarship.

The scholarship will be awarded each fall to a new or continuing full- or part-time NTC student who is enrolled in the Automotive Technology, Diesel Technology, Mechanical Design or Welding program.

Other groups that have benefited from Merrill Ice Drags generosity and hard-working volunteers are: Town of Corning First Responders; HAVEN, Inc.; Weston Youth Trap Club; Special Olympics; Pine Crest Nursing Home; Merrill City Band; Member of the Merrill Chamber of Commerce; Wausau 525; food pantries; North Central Health Care; and Lincoln County Humane Society.



Oct  
24

2018

Page  
0006

Clip  
resized  
72%



### Expanding his welding skills

Athens High School senior Nicholas Rogaczewski shows off the welding bead he created during the Wood and Welding Technologies Day on Oct. 17 at [Northcentral Technical College](#) in Antigo. Besides Rogaczewski, the following other Athens students partook in the [NTC](#) event: Johnathan Albrecht, Eli Bunkelman, Brody Lipinski, Tanner Nowacki, Lauren Paul, Kyle Peel, Javon Penney, Anthony Schug, Olivia VanDerLinden, Tanner Zunker, Carter Brunke, Trystan Cator, Jake Denzine, Andrew Frick, Taylor Gaebel, William Hoffmann, Cody Murkowski, Kaden Redmann, Mathew Redmann, Lee Woiak, Kalob Yeager, Dakota Zillmer, Luis Alvarez, Jordan Decker, Isabelle DenOtter, Chase Ellenbecker, Trevor Felzkowski, Matthew Gore, Mitchell Gore, Mason Halopka, Alexander Mengel, Julio Ridgley, Dallas Seubert, Connor Westfall and Dakota Willemssen.



# Antigo school board approves spending, tax plan Tuesday

The Antigo school board formally certified the tax levy for 2018-19, approved a 2018-19 spending package slightly above preliminary numbers inked in August.

The district is anticipating a total levy of \$8,335,034, up \$245,593 from estimates, due largely, Director of Business Services Tim Prunty said, to reductions in state equalized aid payments and a larger-than-anticipated number of student leaving the district through the open enrollment option.

The district is also feeling the effect of the state's charter school program, which requires districts to pay vouchers for students who choose to attend approved private schools. The District will have to pay \$472,994 in private school vouchers this year, an impact of 42 cents on the mill rate.

Estimated mill rate will be \$7.48 per \$1,000 of equalized valuation. That will fund an overall budget of \$32 million. In comparison, the district's 2017-18 levy stood at

\$8,517,186. Mill rate was \$7.84 per \$1,000.

But Prunty warned that the reductions in the mill rate is based on the overall district value, the "full pie," in other words. The amount paid by residents of the city of Antigo, villages of Mattoon and Aniwa, and the 16 townships, the individual "pieces of the pie," could change depending on how values in those areas have changed.

For example., Prunty said, the city of Antigo's piece has climbed by .87 percent, meaning it will absorb more of the levy and bills will increase. All other villages and townships have fallen, with the town of Neva's piece declining in size the most, 6.51 percent.

"It's not the same across the district, it depends on the town," Prunty said.

In a related matter, the board amended the budget to include using \$630,000 from the district's fund balance for a heating and ventilation project at North Elementary School along with the purchase of \$270,000 in class-

room furniture.

It also authorized up to \$650,000 in short-term borrowing for cash flow purposes. The funds, as needed, will be borrowed from CoVantage Credit union at an interest rate of 4.5 percent.

See School Back Page

## Sheriff gets major help in hunt for girl

BARRON (AP) — A Wisconsin sheriff thanked volunteer searchers who helped canvass the area surrounding the home of a 13-year-old girl who is believed to have been abducted and whose parents were killed.

Barron County Sheriff Chris Fitzgerald said in a Facebook post Tuesday that investigators were assessing several items that volunteers found during an expanded search for clues that might lead them to Jayme Closs, but none of them seemed to



Continued

# School

“It’s a really prudent way to do our short-term borrowing,” Prunty said.

The board will set substitute teacher pay at \$60 for a half-day and \$120 for a full-day. Long-term rates will be \$150 for 10 consecutive days, \$130 after 25 days and \$140 after 51 days.

The board also approved 12 requests for students to enroll at Northcentral Technical College through youth options, with most involved in the certified nursing assistant program.

“The reason for youth options is to provide opportunities we don’t offer here,” High School principal Clint Rogers said.

In a related matter, the board acted on an agreement with NTC for dual credit opportunities in 22 classes, ranging from graphic arts and written communication to algebra and veterinary science.

Through the partnership, students may transfer college credits they earn in high school to NTC and other colleges at no cost. Last year, 1,182 credits were earned,

Oct 24  
2018  
Page A014  
Clip resized 97%  
From A001

# Wausau Pilot & Review

MORE NEWS . LESS FLUFF . ALL LOCAL .

---

## NTC announces President's List for outstanding academic achievement

*Published on October 26, 2018 — in News/Schools*

---

WAUSAU – Northcentral Technical College has announced the President's List for outstanding academic achievement for the summer 2018 term. The following students enrolled in a post-secondary program, earned a 3.75 grade point average or higher and successfully completed a minimum of six credits during the summer term.

**Amherst:** Caleb Glennon

**Aniwa:** Rachel Zahrt

**Antigo:** Melissa Dziondziakowski, Hunter Kennedy, Jennafer Kitsemble, Carmen Statezny, Christy Waldner, Lisa Nowak

**Ashland:** Kera Strzyzewski

**Athens:** McKenzie Brodziski, Mirella Valdez

**Austin:** Kathryn Dadamo

**Blue Grass:** Carter Sigler



**Bowler:** Jody Hartwig

**Bryant:** Kelli Unsinn

**Colby:** Penni Cloud, Brian Raasch

**Dorchester:** Hailie Seubert

**Edgar:** Tyler Hall, Brandon Karlen

**Hartford:** Caroline Zdroik

**Hatley:** Tessa Kurszewski

**Hayden:** Nichole Kiey

**Helena:** Christopher Little

**Junction City:** Dana Altmann, John Schlaefer

**Kennan:** Debbie Meye

**Kronenwetter:** Katierina Morris

**Lodi:** Andrea Greubel

**Loyal:** Elizabeth Nikolai

**Marathon:** Kyle Schmidt

**Marshfield:** Breanna Peskie, Connor Sandok, Gracia Sandok

**Medford:** Brynn Dahlby, Tanya Lybert, Melissa Mueller, Rebecca Robinson

**Merrill:** Mandy Beaudry, Zachary Becker, Kaitlin Bronsteatter, Rebecca Burgener, Brittany Hargraves, Heather Hooock, Amy Ollhoff

**Mosinee:** CJ Apfelbeck, Lisa Curtis, Taylor Elliott, Maeghan Pochinski, Bradley Gross

**Neenah:** Robert Johnson

**Nekoosa:** Trisha Ferkey

**New Richmond:** Soleil Smith

**Park Falls:** Michelle Riebe

**Phillips:** Christine McMillan

**Plover:** Morgan Palbrach

**Prentice:** Amber Nelson, Amy Sadowski

**Rhineland:** Cassadie Somers

**Rib Lake:** Vanessa Kieffer, Kelli Lueck, Anthony Schmittfranz, Gretchen Webster

**Rice Lake:** Rhonda Eastman

**Rosholt:** Jody Aschenbrenner

**Rothschild:** Gina Beil, Chad Deffner

**Schofield:** Madelinn Gleason, Amanda Hinner, Zachary Swanson

**Shawano:** Shawanna Lenz

**Spencer:** Tanya Hensel

**Stevens Point:** Brittney Falkavage, Brittany Jochimsen, Elisha Landowski, Jessica Rocha, Haven Schultz

**Tigerton:** Tina McCandless

**Tomahawk:** Emma Gane, Jeremiah Maule

**Unity:** Brittney Zawislan

**Vesper:** Bonnie Potter

**Wausau:** Juliana Borger, Madison Cummings, Bailey Daniels, Zeyang Dou, Christina Ellis, Brittany Griesbach, Zackary Hall, Sarah Johnson, Camille Kangas, Hattie

Kollmansberger, Adam Liegel, Renee Maki, Julie Manning, Melanie McCluskey, Daramfon Okon, Jessica Parrish, Ivelise Pearson, Jordan Rasmussen, Whitney Rausch, Jennifer Ternes, Mee Thao, Mariah Thums, Sarina Vang, Ceceilia Wurz, Lisa Xiong, Sierra Zemke, Raymundo Solis Jr, Marie Bemis

**Weston:** Michael Dimond, Tiffany Gniot, Corrine Hutmaker, Woua Lor, Laurie Meyer

**Wisconsin Rapids:** Brady Jackan

## New manufacturing lab to combat worker shortages in Central Wisconsin



Wausau, Wis. (WAOW) – Northcentral Technical College launched their mobile Manufacturing Lab, with the help of the state of Wisconsin and the Department of Workforce Development.

The purpose of the lab is to provide advanced, customization training to businesses, and individuals in Central Wisconsin.

The features include state of the art technology, which will allow workers and other individuals to be more efficient and up to date on the manufacturing workforce.

“As technology continues to change, we want to be there to help people make that change,” said NTC’S President Dr. Lori Weyers. “So that our companies can be globally competitive and keep Central Wisconsin strong.”

NTC provides training to about 400 manufacturers and around 21,000 workers in Central Wisconsin. The lab will also allow the college to travel with the new technology, serving other schools and people who are incarcerated.

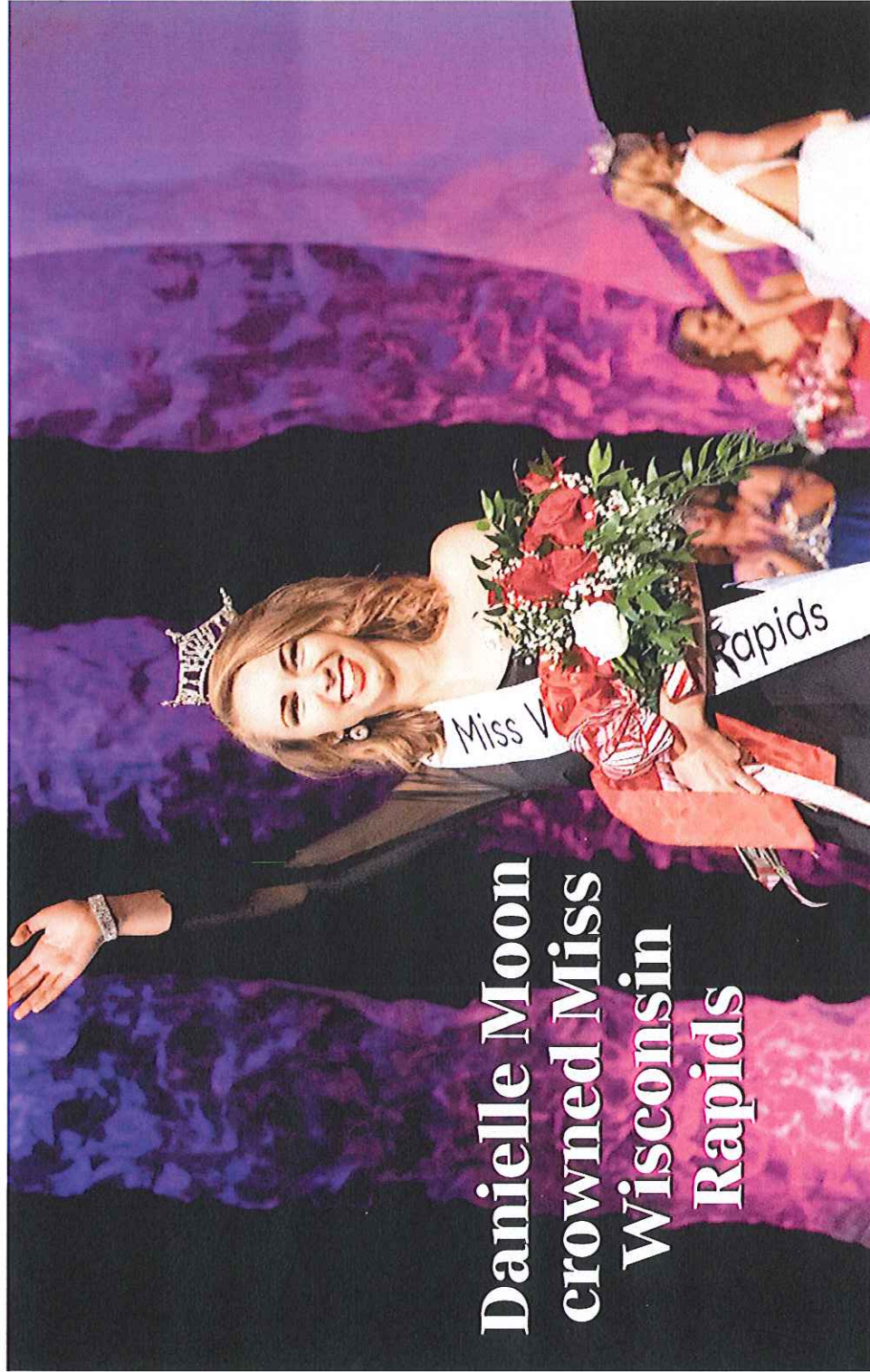


Oct 29

Page A05

Clip resized 51%

Marshfield News-Herald



# Danielle Moon Crowned Miss Wisconsin Rapids

**Jamie Rokus** Wisconsin Rapids Daily Tribune  
USA TODAY NETWORK - WISCONSIN

**WISCONSIN RAPIDS** - The Wisconsin Rapids area has a new representative. Danielle Moon was named Miss

Wisconsin Rapids Area 2019 during the annual pageant Saturday night.

Moon, a student at **Northcentral Technical College**, is the daughter of Dennis and Doris Moon. For the talent contest, she performed "The Holberg

Suite" on piano. Her platform is "Community Connections."

Finalists were Casey Abbrederis, first runner-up; Ellie Schuerman, second runner-up; and Brooke Doescher, third runner-up.

**Danielle Moon** was crowned Miss Wisconsin Rapids Area 2019 on Saturday, Oct. 27, 2018, at the Performing Arts Center of Wisconsin Rapids. MICHAEL AND TRISHA HAMMITT/FOR USA TODAY NETWORK-WISCONSIN



Oct 31  
2018  
Page A001  
Clip resized 49%

# Miss Rapids wasting no time in duties

## Moon planning more 'Community Connections'

**Caitlin Shuda**  
Wisconsin Rapids Daily Tribune  
USA TODAY NETWORK - WISCONSIN

WISCONSIN RAPIDS – She's only had the crown for a couple days, but Danielle Moon is already scheduling her first appearances as the new Miss Wisconsin Rapids Area.

This isn't her first crown or title — she was Miss Northern Lights' Outstanding Teen in 2017 — but she is excited to represent her hometown and to continue to build relationships and connections with the people in her community.

She's no stranger to community involvement, either. Danielle built her platform, titled "Community Connections," to encourage people to be more involved with their community. The 18-year-old was involved in several clubs at Lincoln High School before graduating in June and has continued to be active with groups like the Wisconsin Rapids Aqua Skiers and the Biron Volunteer Fire Department, where she is the only female firefighter.

On top of her community involvement and new title, Danielle is a full-time student at Northcentral Technical College and works three part-time

See MOON, Page 5A



Danielle Moon was crowned Miss Wisconsin Rapids Area 2019 on Saturday at the Performing Arts Center of Wisconsin Rapids. MICHAEL AND TRISHA HAMMITT/FOR USA TODAY NETWORK-WISCONSIN



Oct 31

Page A005

Clip resized 63% From A001

Wisconsin Rapids, Daily Tribune

# Moon

Continued from Page 1A

jobs. She said she learned a lot about time management through her experience preparing for and competing in the Miss Wisconsin Rapids Area pageant.

But on the Performing Arts Center Stage Saturday night, Danielle said hearing her name called was surreal.

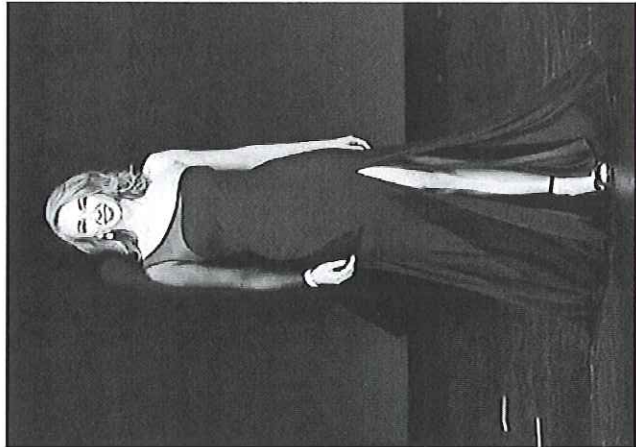
"I definitely didn't expect it," she said. "I really had no expectations coming into competition. I had qualifications, yes, but so did everyone else. Everyone was qualified. It was just amazing."

Danielle and nine other women spent the past two months preparing for Saturday's competition. They rehearsed and rehearsed every aspect of the contest, including wardrobe, talent and on-stage and interview questions. While the workshops went as Danielle expected, she said she was impressed with the group of women competing.

In a competition that is often stereotyped to be catty or highly competitive, Danielle said the relationships with the women became a sisterhood.

"The dynamics of the group were surprising," she said. "We were all cooperative and connected. It's really a sisterhood. We all prepared and put in a lot of hard work, and we got a lot of friendships through this experience."

The connections between the women in the organization and ultimately the job of Miss Wisconsin Rapids Area will continue to push Danielle out of her



**Danielle Moon competes in the Evening Wear competition during the 2019 Miss Wisconsin Rapids Area Scholarship Pageant on Saturday at the Performing Arts Center of**

**Wisconsin Rapids.** MICHAEL AND TRISHA HAMMITT/FOR USA TODAY NETWORK-WISCONSIN

comfort zone. She said she knew about three people going into the competition, but she was able to develop many friendships during the two months of preparation. Danielle said the Miss Wisconsin Rapids Area program helps build soft skills like community connections and communications that can help everyone through life.

"We have this disconnection in our society with technology," Danielle said. "We really need to put down the phones and talk to each other and meet new people."

That's exactly what she plans to do. Danielle said she helped at Youth Involvement Night at her high school in 2017, promoting clubs and organizations to sophomores at Lincoln High School. Over the next year, she wants to continue those efforts and expand into elementary schools. She said her involvement in various clubs and organizations had a great impact on her, and there are many opportunities for children to get involved, too. She joined the Aqua Skiers when she was 9 years old.

Her two main goals for the year are to help raise the number of people involved in various clubs and organizations and to make her hometown proud, especially when she takes to the Miss Wisconsin stage in June in Oshkosh.

But for now, Danielle is looking forward to her first event as Miss Wisconsin Rapids Area. She will join Miss Wisconsin Tianna Vanderhei, also a Wisconsin Rapids native, at the United Way's Day of Caring. Both titleholders will be at the Grand Rapids Lion's Club for breakfast at 8 a.m. Nov. 3 for the event organized by the United Way of South Wood & Adams Counties. Tianna will talk about volunteering at 8:30 a.m., and raking will start at 9 a.m. Saturday.

Danielle said she is excited for her appearance with Tianna on Saturday, and she's looking forward to continuing to make connections with people throughout her community.



Oct 30  
2018  
Page A001  
Clip resized 39%

# NTC's Merrill Public Safety Center training settings as real as it gets

By Kathy Tobin  
Tomahawk Leader Editor  
kathy@tomahawkleader.com

It's like a theme park for emergency services personnel.

Merrill is home to **Northcentral Technical College's** Public Safety Center of Excellence, a 37-acre complex that takes students out of the classroom for hands-on Law Enforcement, Emergency Medical Service (EMS) and Fire Service training.

**NTC** Dean of Public Safety Sara Gossfeld-Benzing, Tomahawk, beams as she offers a tour of the facilities. And one can quickly see why she's so proud of the complex. It's an impressive educational campus that offers realistic, hands-on opportunities for the men and women who strive to step into dangerous roles. Their training is designed to save lives, including their own.

The complex naturally has classrooms, complete with some of today's latest technology. But it's the training sites that dot the grounds that are particularly impressive. The Command Center gives one a visual overview of the entire complex.

Right outside the Command/Dispatch windows is a simulated town – a main street business district that offers real-life emergency scenarios for police, fire and EMS students. The village buildings have been equipped with multiple cameras, digital recordings, nighttime infrared illumination and realistic furniture props. Remote control robotic targets are available to give law enforcement trainees practice in identifying a suspect under stressful situations. Light poles are equipped with WiFi, PA systems, cameras, infrared emitters for low light observation and recording devices.

The dispatcher might relay a call about a dispute at the convenience store. Noises like a woman screaming or glass breaking can be piped in to make the exercise sound as realistic as possible, Gossfeld-Benzing says.

Close to 80 cameras around the grounds record responses for video review as a learning tool afterwards, she adds.

Nearby, Police Academy students conduct mock pursuits and arrests, testing their approach when pulling over vehicles as role players behind the wheel portray the speeder, reckless driver or drunk.

Gossfeld-Benzing, who was in law enforcement for 14 years and a fire arms instructor, is particularly proud of the Tactical Safety Range, an indoor shooting range where law enforcement trainees learn to shoot dynamically, moving side to side instead of standing at stations.

The indoor range opened two years ago and was designed to also allow practicing of nighttime shooting and has room for vehicles to simulate shooting from a car.

Gossfeld-Benzing just completed her second



A specially-designed main street business district offers real-life emergency scenarios.

public course for women, teaching them basic shooting skills while they earned their concealed carry permit.

**NTC** has a two-year Fire Med associate degree program with some paramedic classes held in Merrill. A three-stall apparatus-bay houses two fire trucks and an ambulance owned by the

See **NTC** Page 10



A police recruit trains how to pull over and interact with a motorist at **NTC's** Merrill Public Safety Center.

-Tomahawk Leader Photos by Kathy Tobin  
technical college for authentic, hands-on fire and





Oct 30 2018 Page A010 Clip resized 46% From A001

Tomahawk Leader

# NTC MERRILL PUBLIC SAFETY CENTER OF EXCELLENCE

(Continued from Page 1)

medical training.

Fires can actually be started inside the four-story Fire Tower for fire training. Other uses include patient extrication for EMS, building clearing for law enforcement, along with search and rescue, confined space, elevator and balcony rescues, and rope repelling. Nearby, a roof prop is used to teach students how to cut through a roof, and the Splash Tower offers ladder training for firefighters.

Outside is a shell of a makeshift car that can be started on fire. Telephone poles can be lowered to practice extrications. There are also props fueled with propane to replicate a dumpster fire, gas grill fire and a gas main leak.

There's a simulated railroad crossing where a tanker car derailment can be created, and a rubble field that mimics a collapsed building where practice is offered for confined space training, search and rescue, and canine searches. There's a three-acre paved skid pad for defensive driving training, indoor driving simulators for police squad, fire engine, ambulance and commercial truck experiences, and outdoor Department of Transportation

regulated traffic control lights.

There's even an area that can mimic the smells of a drug lab.

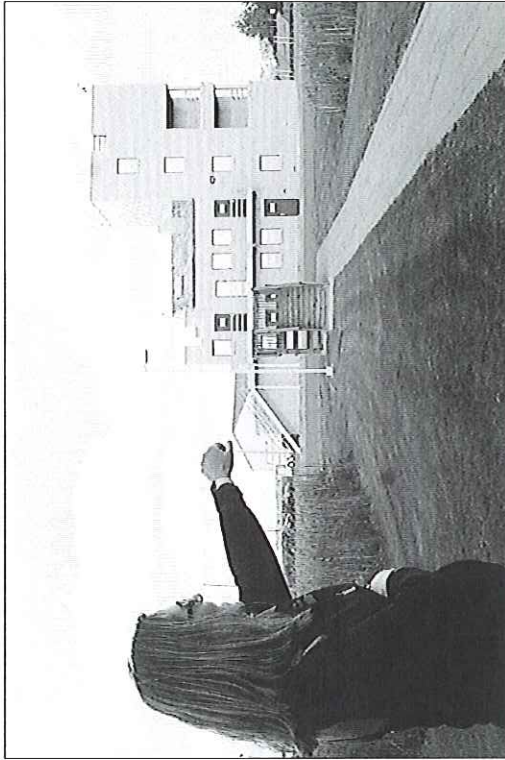
And a four-acre, wooded site places recruits in a campground setting and two different model tree stands give trainees practice in situations where they encounter a hostile and/or inebriated person who could also be armed.

"We try to make the training for officers as realistic as possible so when they're in the field they're safe and able to make good choices," Gossfeld-Benzing notes.

The offerings at the public safety center continue to expand, she says, pointing to future candidate physical fitness testing.

"People put a lot of stock in public safety and want our officers, firefighters and EMS personnel to be well trained," she says.

Gossfeld-Benzing is obviously proud of the state-of-the-art facility. NTC offers to their students, along with area sheriff and police departments, the Department of Natural Resources and other agencies. She calls the hands-on training "invaluable" for those in public safety who are or will be dealing with "life and death situations all the time."



Northcentral Technical College Dean of Public Safety Sara Gossfeld-Benzing, Tomahawk, points out the four-story Fire Tower that can be used for fire training, patient extrication, building clearing exercises, search and rescue, confined space, elevator and balcony rescues and rope repelling. -Tomahawk Leader Photo by Kathy Tobin



Oct 30

2018

Page A011

Clip resized 27%



MUSEUM CLEAN-UP—Students from the Antigo School District's PARTNERS alternative high school program based at Northcentral Technical College did their annual clean-up at the Langlade County Historical Society museum last week. Tyler Bove and Alan Frederickson are the instructors.

### Rx for missing your college student: Care-package parties

By LISAA FLAM Associated Press  
Eighteen years after Diana Sotera Mow gained an instant family with the arrival of her twins, her Southern California home "became an instant empty nest" when they flew across the country to begin college last year.

Gone were the everyday sounds of her children, Alex and Rachel, laughing, running around the house and telling her about their day. Gone too were the familiar voices of her son's lacrosse

teammates and her daughter's friends.

"We went from not just having our children but several others in our home at any given time to just my husband and I and the dogs," said Mow, of Poway, California. "The silence is deafening."

To help fill the void and to stay in touch with fellow parents, Mow began participating in a growing trend among those with an empty or emptying nest: the college care package party.

At these parties, parents,

usually mothers, share a glass of wine or a meal and then pack a box of goodies to send to their college students. The moms laugh, hug and bond as they swap updates about their children, support each other through new struggles, and sometimes shed a tear among friends who get it.

Mow, who hosted four parties during her kids' freshman year, opened her home for her fifth on Aug. 31, at the start of her twins' sophomore year.

"It gives us an excuse to get together and be a support system, and see that we're not alone in this journey and everything is normal," Mow said.

The parties work like this: If the RSVPs show that 12 boxes will be made, each parent brings 12 of an identical item, one for each box. Parties often follow a festive theme, like Halloween or Valentine's Day, or boxes can be filled with snacks and stress balls for finals. Some groups of moms wear college T-shirts for extra fun.

Crafty moms decorate the box flaps with colored or holiday-themed paper or add tissue paper in school colors. Moms often write notes of support to the student, or the whole group may sign a card for each box, so students know who was thinking of them back home.

The parties are spreading "like wildfire," says Lisa Heffernan, co-founder of the website Grow and Flow, whose Facebook group has many posts on the parties.

"Every time we put one of these pictures up in the group, it spawns a whole bunch of parties," she said. "Just because our kids got older, that doesn't mean parents don't need a community and the village."

Heffernan says the people invited to the parties aren't necessarily your closest friends but the moms you enjoyed socializing with through your children's activities. Through the parties, the moms get to maintain long-standing connections with other parents while continuing to support the children they have adored and cheered on for years.

"We've stood on the sidelines of their lives," she said. "This is a way of us continuing to do that."

Of course, a mom could simply make a single care package on her own, but the parties are more fun, Heffernan says. "It ends up being like a girls night out."

Min Walsh dropped off her elder daughter, Kate, at Bowdoin College in Maine in August, and held her first care package party on Sept. 6, welcoming 16 moms of first-year college students into her Baltimore home. They had appetizers and drinks and talked for 90 minutes before starting the "core line" of filling the boxes with adult coloring books, dry erase boards, candy and more.

"It was wonderful," said Walsh, who has another daughter still at home.

### Financial aid event aims to help students bound for college

College-bound students can receive free, professional financial aid assistance at College Goal Wisconsin, a statewide event that will be hosted at Northcentral Technical College's Wausau campus on Wednesday, Nov. 7 at 6 p.m.

The event is designed to help Wisconsin students and their families submit the Free Application for Federal Student Aid (FAFSA), which is needed to qualify for federal and state financial aid including grants and loans. Financial aid professionals and other educators volunteer at the event to help students and their families complete the FAFSA.

Anyone who is planning to pursue a college education in the 2019-20 academic year should complete the form. That includes high school seniors, continuing college students, transfer students, and adult students considering pursuing higher education.

In order to complete the FAFSA at the event, attendees are encouraged to bring additional documentation such as a driver's license, 2017 federal tax return and W2s. Those who are considered a dependent student will need these items for their parents. However, if a parent isn't available, students are still encouraged to attend.

In addition to getting professional help completing the FAFSA, attendees will have the opportunity to enter a scholarship drawing.

For more information regarding this event and a checklist of materials needed to complete the FAFSA, visit [www.collegegoalwi.org](http://www.collegegoalwi.org).



STUDENTS OF THE WEEK—Lela Evans and Lela Koutnik have been named Students of the Week at Antigo High School. Evans is an exceptional student, always respectful and helpful with all students. Koutnik, not pictured, is always prepared for class and is eager to learn new information. She exhibits an urgency to complete the assignments and does so with accuracy.



Oct  
30

2018

Page  
A011

Clip  
resized  
93%

# Financial aid event aims to help students bound for college

College-bound students can receive free, professional financial aid assistance at College Goal Wisconsin, a statewide event that will be hosted at Northcentral Technical College's Wausau campus on Wednesday, Nov. 7 at 6 p.m.

The event is designed to help Wisconsin students and their families submit the Free Application for Federal Student Aid (FAFSA), which is needed to qualify for federal and state financial aid including grants and loans. Financial aid professionals and other educators volunteer at the event to help students and their families complete the FAFSA.

Anyone who is planning to pursue a college education in the 2019-20 academic year should complete the the form. That includes high school seniors, continuing college students, transfer students, and adult students considering pursuing higher education.

In order to complete the FAFSA at the event, attendees are encouraged to bring additional documentation such as a driver's license, 2017 federal tax return and W2s. Those who are considered a dependent students will need these items for their parents. However, if a parent isn't available, students are still encouraged to attend.

In addition to getting professional help competing the FAFSA, attendees will have the opportunity to enter a scholarship drawing.

For more information regarding this event and a checklist of materials needed to complete the FAFSA, visit [www.collegegoalwi.org](http://www.collegegoalwi.org).



Nov 21 2018 Page 0001 Clip resized 92%

Merrill, Foto News



# Community Foundation announces 2018 grant recipients

As part of its annual presentation last Wednesday afternoon, the Merrill Area Community Foundation announced 13 grants totaling \$9,507 have been approved for the "Beyond Crayons and Computers" grant program to schools throughout MAPS and parochial schools. Funded through the Foundation, the Beyond Crayons and Computers program invites teams of teachers from 3-year-old programs through the high school to submit grant applications that are not only innovative and creative but also involve parents, teachers and other members of the community.

According to a press release from

the foundation, "The Merrill Area Community Foundation has been impressed with the variety of innovative and inspired projects that will not only enrich the educational experience, but also involves community members or groups. This year's grants were awarded to both public and parochial schools, from Elementary Schools to Merrill High School.

"The annual grants to the Beyond Crayons and Computers program are in addition to the grants we have provided to local organizations including Haven, Inc., Merrill Soccer Association, Girl Scouts, St. Vincent

de Paul, Disaster Preparedness for Senior Citizens, Merrill Youth Softball, Athletic Park Improvement Project, Merrill Free Clinic, Bell Tower Residence, EMT Paramedic Upgrade, Merrill Rotary Club, Merrill Chamber of Commerce Foundation, United Way for 211 development, Merrill Historical Society, River District Development Foundation, Three Rivers United Temporary Housing (TRUTH) Our Sister's House, City of Merrill Parks Development Fund, Normal Park Gazebo Fund, Merrill City Band, River Bend Trail,

See GRANT page 4

**GRANT from page 1**

NTC Foundation, Big Brothers/Big Sisters New Website Development, Merrill Enrichment Center, and Northwoods Veterans Post Raise the Flag.”

Highlights of this year’s recipients include the PRMS Technology Education and Engineering students being awarded a \$1,000 grant for the third consecutive year, to continue to make handmade wooden pens for the Never Forgotten Honor Flight Program in our area. According to Tech Ed instructor Pete McConnell, who spearheaded the program, the program has now resulted in 900 pens being manufactured by PRMS students and donated to Honor Flight Veterans.

Washington Elementary School’s ‘Spread Kindness like Confetti’ program was also a repeat recipient.

As a result of the school garnering its second consecutive \$1,000 grant for the initiative, Washington students will once again be hard at work this year with creating and delivering care packages to the Military, Police and Firefighters, as well as appreciation bags to school families, and Bags of Sunshine items to Merrill citizens.

The new MAPS Fab Lab will put its \$650 grant award to work this year by bringing in all MAPS 5th grade art students to work on a STEAM Mosaic Tile Project. As part of the project, students will design personalized 6” x 6” two-color

tiles; to showcase what they are proud of in Merrill. Students will then program CNC (Computer Numerical Control) equipment to produce the tiles using a free online software called Easel. Their ideas will be transferred to X-Carve machines, which are CNC routers that take their design from paper, to digital, and finally bring them to life. Their completed projects will be displayed at area businesses on a rotating schedule.

Other highlights of this year’s recipients include:

- Students at Northern Achievement Center partnering with Jenny Tower residents to provide chair yoga classes twice monthly. This will serve as a fitness and strength training for both the residents of Jenny Tower as well as the students.

More importantly is the opportunity to develop and nurture inter-generational relationships.

- Students at the Merrill Adult Diploma Academy (MADA) rebuilding a greenhouse at their school site. This will include repairing the greenhouse and building four large raised beds and a fence surrounding the area. Students will learn to plant, harvest, can and freeze produce. Surplus produce will be donated within the Merrill community.

- Washington 4th & 5th grade students partnering with the Merrill Parks and Recreation Department to create a Sensory Walk at an area park. Families and children will engage their gross mo-

THE FOLLOWING IS A LISTING OF THIS YEAR'S GRANT RECIPIENTS:		
Veterans Pen Project Streamline	Prairie River Middle School	\$1,000
Sensory Walk	Washington Elementary School	\$550
Drumming Up Inter-Generational Engagement	Northern Achievement Center	\$155
Fab Lab & Elementary School Partnership STEAM	Merrill High School	\$650
Spread Kindness Like Confetti	Washington Elementary School	\$1,000
Family Astronomy Night	St. Francis Xavier Catholic School	\$1,000
T.E.A.M. Together Everyone Achieves More	Washington Elementary School	\$1,000
"Friends"	Merrill High School	\$1,000
Wildcat Choir on Tour!	Washington Elementary School	\$500
MADA Garden Project	Merrill Adult Diploma Academy	\$627
SFX Theatre Project - Big River	St. Francis Xavier Catholic School	\$400
Outdoor Education Retreat 2018	St. Francis Xavier Catholic School	\$750
Team S.E.R.V.E. (Service with Enthusiasm, Responsibility & Value for Everybody)	Kate Goodrich Elementary	\$875

tor skills, spark conversation, and use their imagination as they walk, hop and jump along the sensory walk. A Sensory Walk will be created at Washington School as well.

The Merrill Area Community Foundation is supported by individuals, corporations, and foundations as a means of giving back to their community. The Beyond Crayons and Computers program began in 2006 and is designed to enhance and reward innovative teaching, learning, and special motivational activities in our schools. Over \$129,000, including \$9,507 this year, has been awarded to our schools since 2006.

Renea Frederick, Board President of

the Merrill Area Community Foundation, notes the importance of innovation in our children’s learning. The children also learn they can contribute to our community at any age.

“The Merrill Community Foundation is happy to invest in the worthy, innovative educational projects being proposed by our Merrill-area teachers. Our ‘Beyond Crayon and Computer’ monetary grants help in achieving those positive experiences for students,” Frederick stated.

Donations may be sent to the Merrill Area Community Foundation Fund at Merrill Community Foundation of North Central Wisconsin, 501 First St., Suite 2600, Wausau, WI 54403.

# Marathon school board reviews 'hard' lockdown

By Ross Pattermann

Marathon school principals Sarah Budny and David Beranek briefed school board members last week Wednesday on a "lockdown" Oct. 16 at both school district buildings.

The principals said they were pleased with how quickly students and teachers complied with the protocol, but also admitted that the event raised plenty of questions about how to perform an even better school lockdown in the future.

"I think there were a lot of things that popped up that we still need to think about, as far as how can we do better, and what did we do well," Budny said.

The lockdown also raised questions on what do in the event of health concerns, with some students unable to access medications, as well as what do in the event children are outside for recess.

For Budny, a big concern for her was the well-being of younger students, who might not be able to grasp the situation, or worse, become frightened and emotional about future lockdown drills.

"How do we debrief our students at this point, and have conversations with our students so they're not fearful of this practice?" Budny asked.

District administrator Richard Parks suggested using an announcement over the school PA system to alert students of a lockdown drill, as well as

sending out e-mails and the use of an app to alert parents of a lockdown.

Board members agreed that lockdowns are a feature of education that is here to stay.

"This could happen anywhere in Marathon County," board member Ted Knoeck said. "We should be going into some kind of a lockdown because you just don't know. When you look at the scope of things, it's better to be safe than sorry."

Dovetailing with the conversation regarding the lockdown, Parks noted that a state school safety grant will fund new safety locks on all exit doors and additional security cameras.

Parks also told the board that all staff had undergone online training with the ALICE active shooter drills.

## Other business

The board made a motion approving Jeni Luzinski as MVA Student Council advisor, Katie Yadro as music advisor, Sue Matthiae as winter col-origuard coach and Keith Varden as a volunteer coach for sixth grade girls basketball.

The board heard a report from Lisa Voisen of RW Baird. The board was told that the school district has a Aaa bond rating - which is a good rating for a community the size of Marathon.

"You guys have done a great job . . . four out of five years you've added to your fund status," Voisen said.

The Marathon School district can ex-

pect an interest rate of four percent on bonds for an upcoming school remodeling bond issue.

Athletic director Curt Miller gave the board a recap on the fall sports season, citing high turnout among students, in all sports, telling the board that those trying out for volleyball exceeded the amount of spots and uniforms available.

Miller informed the board the Chequamegon football program will be moving to 8-man football in 2019, and as a result, the Marathon football team has scheduled a game with Hurley next year.

The board made a motion passing the 2018-19 budget.

The board approved the addition of several new classes to the curriculum, including a second welding class, an oral communications course, as well as additional art classes involving painting and digital photography and sculpture that will be made available by NTC.

This year's Holly Days is scheduled from 5-7 p.m. for Dec. 15 at St. Anthony's Spirituality Center.

The board approved a 72-page general construction contract with Scherrer Construction by a vote of 3-1, with Knoeck the only member voting against the motion.

The board heard from members of FFA about its recent trip to the national FFA convention in Indianapolis. Luke Kramas told the board he attended leadership conferences and saw discussions about new farm technology and went to a Garth Brooks concert.



Lisa Voisen



Nov 23

2018

Page 003

Clip resized 46%

# Community Foundation announces 2018 grant recipients

As part of its annual presentation last Wednesday afternoon, the Merrill Area Community Foundation announced 13 grants totaling \$9,507 have been approved for the "Beyond Crayons and Computers" grant program to schools throughout MAPS and parochial schools. Funded through the Foundation, the Beyond Crayons and Computers program invites teams of teachers from 3-year-old programs through the high school to submit grant applications that are not only innovative and creative but also involve parents, teachers and other members of the community. According to a press

release from the foundation, "The Merrill Area Community Foundation has been impressed with the variety of innovative and inspired projects that will not only enrich the educational experience, but also involves community members or groups. This year's grants were awarded to both public and parochial schools, from Elementary Schools to Merrill High School.

"The annual grants to the Beyond Crayons and Computers program are in addition to the grants we have provided to local organizations including Haven, Inc., Merrill Soccer Association, Girl Scouts, St. Vincent de

Paul, Disaster Preparedness for Senior Citizens, Merrill Youth Softball, Athletic Park Improvement Project, Merrill Free Clinic, Bell Tower Residence, EMT Paramedic Upgrade, Merrill Rotary Club, Merrill Chamber of Commerce Foundation, United Way for 211 development, Merrill Historical Society, River District Development Foundation, Three Rivers United Temporary Housing (TRUTH) Our Sister's House, City of Merrill Parks Development Fund, Normal Park Gazebo Fund, Merrill City Band, River Bend Trail, NTC Foundation, Big Brothers/Big Sisters



Pictured, standing from left, are Talena Bliven, Robin Hanson, Kristen Novitch, Terri Eckes, Lynn Marrier, Mollie Stencil, Traci Sell, Janelle Henrichs, Emmalee Smith, Josh Zaleski, Dawn Schroder-Silvela, Chris Grunenwald, Linda Peterson, Trisha Detert, Nancy Dewar, Debbie Moellendorf; seated, Erin Bailey, Kathy Kasper, Pete McConnell and Kelly Wallace.

THE FOLLOWING IS A LISTING OF THIS YEAR'S GRANT RECIPIENTS:		
Veterans Pen Project Streamline	Prairie River Middle School	\$1,000
Sensory Walk	Washington Elementary School	\$550
Drumming Up Inter-Generational Engagement	Northern Achievement Center	\$155
Fab Lab & Elementary School Partnership STEAM	Merrill High School	\$650
Spread Kindness Like Confetti	Washington Elementary School	\$1,000
Family Astronomy Night	St. Francis Xavier Catholic School	\$1,000
T.E.A.M. Together Everyone Achieves More	Washington Elementary School	\$1,000
"Friends"	Merrill High School	\$1,000
Wildcat Choir on Tour	Washington Elementary School	\$600
MADA Garden Project	Merrill Adult Diploma Academy	\$627
SFX Theatre Project - Big River	St. Francis Xavier Catholic School	\$400
Outdoor Education Retreat 2018	St. Francis Xavier Catholic School	\$750
Team S.E.R.V.E. (Service with Enthusiasm, Responsibility & Value for Everybody)	Kate Goodrich Elementary	\$875

New Website Development, Merrill Enrichment Center, and Northwoods Veterans Post Raise the Flag."

Highlights of this year's recipients include the PRMS Technology Education and Engineering students being awarded a \$1,000 grant for the third consecutive year, to continue to make handmade wooden pens for the Never Forgotten Honor Flight Program in our area. According to Tech Ed instructor Pete McConnell, who spearheaded the program; the program has now resulted in 900 pens being manufactured by PRMS students and donated to Honor Flight Veterans.

Washington Elementary School's "Spread Kindness like Confetti" program was also a repeat recipient.

As a result of the school garnering its second consecutive \$1,000 grant for the initiative, Washington students will once again be hard at work this year with creating and delivering care packages to the Military, Police and Firefighters, as well as appreciation bags to school families, and Bags of Sunshine items to Merrill citizens.

The new MAPS Fab Lab will put its \$650 grant award to work this year by bringing in all MAPS 5th grade art students to work on a STEAM Mosaic Tile Project. As part of the project, students will design personalized 6" x 6" two-color tiles; to showcase what they are proud of in Merrill. Students will then program CNC (Computer Numerical Control) equipment to pro-

duce the tiles using a free online software called Easel. Their ideas will be transferred to X-Carve machines, which are CNC routers that take their design from paper, to digital, and finally bring them to life. Their completed projects will be displayed at area businesses on a rotating schedule.

Other highlights of this year's recipients include:

"Students at Northern Achievement Center partnering with Jenny Tower residents to provide chair yoga classes twice monthly. This will serve as a fitness and strength training for both the residents of Jenny Tower as well as the students. More importantly is the opportunity to develop and nurture inter-generational relationships.

"Students at the Merrill Adult Diploma Academy (MADA) rebuilding a greenhouse at their school site. This will include repairing the greenhouse and building four large raised beds and a fence surrounding the area. Students will learn to plant, harvest, can and freeze produce. Surplus produce will be donated within the Merrill community.

"Washington 4th & 5th grade students partnering with the Merrill Parks and Recreation Department to create a Sensory Walk at an area park. Families and children will engage their gross motor skills, spark conversation, and use their imagination as they walk, hop and jump along the sensory walk. A Sensory Walk will be created at Washington School as well.

The Merrill Area Community Foundation is supported by individuals, corporations, and foundations as a means of giving back to their community. The Beyond Crayons and Computers program began in 2006 and is designed to enhance and reward innovative teaching, learning, and special motivational activities in our schools. Over \$129,000, including \$9,507 this year, has been awarded to our schools since 2006.

Renea Frederick, Board President of the Merrill Area Community Foundation, notes the importance of innovation in our children's learning. The children also learn they can contribute to our community at any age.

"The Merrill Community Foundation is happy to invest in the worthy, innovative educational projects being proposed by our Merrill-area teachers. Our 'Beyond Crayons and Computers' monetary grants help in achieving those positive experiences for students," Frederick stated.

Donations may be sent to the Merrill Area Community Foundation Fund at Community Foundation of North Central Wisconsin, 501 First St., Suite 2600, Wausau, WI 54403.

## OBITUARIES

### Debra "Debbie" Jean (Swenson) Court

Debra "Debbie" Jean (Swenson) Court, 52, of Merrill, was taken unexpectedly as a result of a vehicle crash, on November 9, 2018.

She was born January 20, 1966, in Rhinelander, to Wayne and Julia (Lunde) Swenson, the youngest of six children. Debbie married the love of her life, Daryl H. Court, on April 21, 2007, whom she leaves behind.

A celebration of life will be held at Pine Lake Town Hall on December 8, 2018, from 2:00-5:00 p.m. All are invited to come and share a memory of Debbie.

### Sandra J. Alery

Sandra J. Alery, age 73, of Tomahawk, WI, passed away on Thursday, November 15, 2018, under the care of her family and Ascension at Home - Ministry Home Care Hos-

sales clerk at Gruett's Drug Store, Eddie's Bake Shop as well as Merrill Bakery. She enjoyed singing and dancing with her husband. Marge did singing with the Sr. Center Singers for 5 years. She also would share her gift of singing at many weddings and funerals. Marge was a Sunday school teacher for 20 years and Vacation Bible School in Dutch Corners and Gleason as well as being superintendent. She was very active in the Dutch Corners Ladies Aid and had served as president & treasurer.

Marge is survived by three children: Karen (Steven) Hawley, Wausau, from 2:00-5:00 p.m. All are invited to come and share a memory of Debbie.

Marge is preceded in death by her husband,

## BIRTHS

**OCTOBER 26, 2018**  
Quinn Nova to Andrew Barker & Victoria Jacobsen, Wausau.

**OCTOBER 29, 2018**  
John David to Nicholas Noland & Kelsey Prentice, Merrill.

**OCTOBER 30, 2018**  
Abigail Ann to Spencer Seamans & Candan Rempert, Rhinelander.

**NOVEMBER 2, 2018**  
Razlyn Robyn to Holly & Ryan Wendorf, Wausau.

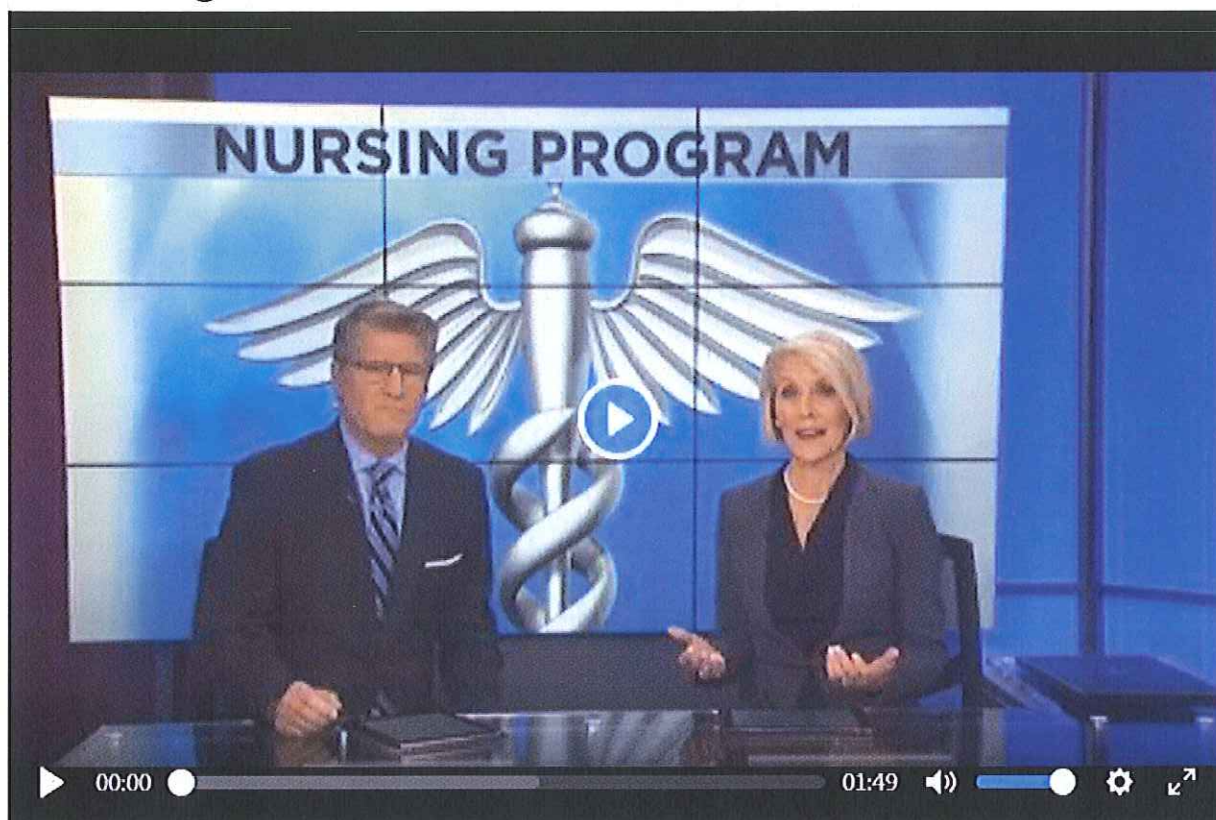
**NOVEMBER 6, 2018**  
Charlotte Lea to Danielle & Craig LaBarge, Merrill.

**NOVEMBER 7, 2018**  
Hazel Louise Hulce to Megan Meek & Andy Hulce, Tomahawk.  
Carter Alexander Reed Mammano to Brooklyn Buckholt & Michael Mammano, Merrill.

**NOVEMBER 8, 2018**  
Adley Elizabeth to Molly & Michael Mathison, Schofield.

**NOVEMBER 12, 2018**  
Charlotte Victoria to Kacie & Kevin Schultz, Merrill.

## UWSP joins technical colleges to create more nurses in the badger state



STEVENS POINT (WAOW)- UW Stevens Point joined forces with area technical colleges in attempts to create more nurses in Wisconsin.

University officials said their new program helps make it easier for students to join the nursing field after [studies showed](#) more than 10 thousand nurses will be leaving the work force by 2020.

"In central and northern Wisconsin the need for nurses is very great," said Rebecca Sommer the head of the School of Healthcare at UWSP.

The four school partnership held it's collaborative agreement ceremony on Wednesday,

UWSP along with North Central Technical College, Mid-State Technical College and Nicolet College partnered up all in an effort to make a nursing degree more accessible.



“We have heard from local and regional healthcare providers that they have hundreds of job openings for nurses,” said Sommer.

Program leaders said those numbers will only increase as many of the current nursing workforce are baby boomers and will soon retire.

The regional colleges create registered nurses within two years, after that students have the choice of earning a bachelor’s degree at UWSP.

“Technical colleges produce many highly technically trained nurses and we can add on to that,” Sommer said.

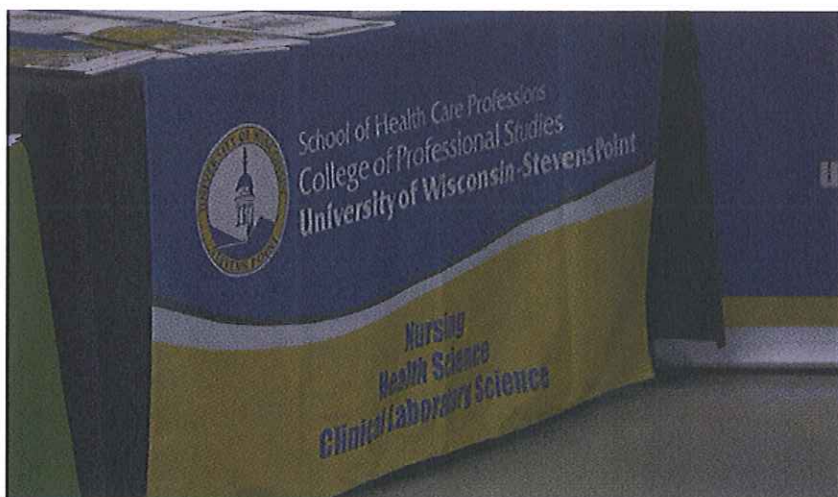
Students explained to News 9 the importance of a nursing education and being a nurse themselves.

“I wanted to become a nurse to help people in the community and see what’s out there and educate people on how to take better care of themselves,” said Katie Kruger a nursing student at UWSP.

Program leaders said this path is attractive to local students which allows them to stay close to home so they can work and earn their degree.

This alternative program is more cost effective than a tradition four year degree.

At the regional schools students pay technical college rates.





Home / Local / Article

## Local colleges partner to create accelerated nursing program

UWSP and 3 regional technical colleges partner to combat nursi...



By WSAW Staff | Posted: Wed 7:25 PM, Nov 28, 2018 | Updated: Thu 9:50 AM, Nov 29, 2018

**STEVENS POINT, Wis. (WSAW)** -- UW-Stevens Point is partnering with three regional technical colleges to keep nurses in Central Wisconsin. It's a partnership that makes it easier for nurses to graduate faster.

Wednesday, leaders from UWSP, Northcentral Technical College, Mid-State Technical College, and Nicolet College met to outline their plan--called "1+2+1"--to retain nurses in the region. Here's how it works:

A student can get complete their general education credits at UWSP in their first year. They can then transfer to a technical college like NTC to get their associate's degree. Simultaneously, a student can start earning their UWSP Bachelor of Science in the nursing program.

In their final academic year, the student would complete their bachelor's degree program at UWSP.

"It really gives us the opportunity to keep the talent locally and keep our hospitals and our nursing homes and other health care facilities with the nurses that we need--for the future, for the health care of our communities," said Lori Weyers, president of NTC.

Rebecca Sommer, with UWSP's School of Health Care Professions, said, "Nurses are in great demand in central and northern Wisconsin, so our regional health care providers tell us that they have hundreds of job openings for nurses right now."

Sommer adds that more health care providers are advocating for prospective nurses to have both an associates and bachelor's degree. She also says the demand for nurses is so high because many nurses are retiring, and that with the baby boomer population continuing to age, more health care is needed.

## UWSP, technical colleges create program to make nursing degrees easier, cheaper to get

[Melissa Siegler](#), Stevens Point Journal Published 3:22 p.m. CT Nov. 28, 2018



*(Photo: Megan McCormick/USA TODAY NETWORK, Megan McCormick/USA TODAY NETWORK)*  
CONNECTTWEETLINKEDINCOMMENTEMAILMORE

STEVENS POINT- The University of Wisconsin-Stevens Point is working with three local technical colleges to provide a streamlined, affordable path for nurses to receive their education.

The university is partnering with Northcentral Technical College in Wausau, Nicolet College in Rhinelander and Mid-State Technical College in Wisconsin Rapids, Marshfield and Stevens Point to create the Northcentral Wisconsin 1+2+1 Nursing Program.

The program is three years in the making and was created to help address the statewide shortage of nurses and other health care professionals that has hit central and northern Wisconsin hard.

Rebecca Sommer, associate dean of the School of Health Care Professions at UWSP, said regional hospitals and clinics are struggling to fill hundreds of nursing positions.

"So the need is there, and it's only going to grow as the population ages and nurses retire," she said.

The program allows students to receive both their associate's and bachelor's degrees in four years through one of the participating technical schools and at UWSP's campuses in Stevens Point, Marshfield and Wausau.

Students will spend their first year taking general education courses at one of the UWSP campuses, then move on to a technical school for two years to earn their associate's degree and then return to a UWSP campus their last year to earn their bachelor's degree, Sommer said.

The program is meant to break down the barriers that pop up when students try to move between a technical school and a state school, particularly when it comes to transferring credits and duplicating courses. Paying for two of the years at a technical school rate also lessens the financial burden for students, Sommer said.

"Nursing is becoming so complex that (employers) want additional training for most nurses," she said. "So the area is struggling to get enough nurses, and also nurses at the bachelor of science level."

Sommer said the recent restructuring of the University of Wisconsin System also helps with the efficiency of the program, particularly with UWSP merging with the UW colleges in Wausau and Marshfield, both communities with a high population of health care professionals.

"We want to keep people in central Wisconsin," said Lori Weyers, president of Northcentral Technical College, based in Wausau. "We need to continue these efforts because we are stronger together than we are apart."

## The statewide shortage

Wisconsin is expected to have 3,600 nursing openings in the coming year and more than 22,000 in the next five years.

Mid-State Technical College President Shelly Mondeik said over 170 people are waiting to get into the school's nursing program, and that it's important to get their education started soon.

"Health care providers in the area are telling us that what we put out, they can employ," she said.

Weyers said the shortage isn't limited just to nurses. Nursing educators are also in high demand.

Jeff Starck, media relations specialist at Marshfield Clinic Health System, said the hospital is trying to fill about 75 nursing positions, and other health-related positions in Marshfield, such as pharmacy technicians and therapists, also are facing shortages.

Aspirus Health Care has facilities throughout central and northern Wisconsin and has had to recruit from outside of the area, said nurse recruiter Julie Riemer. Aspirus is in a period of growth and expansion, so the health care provider needs more nurses to fill new positions as well as vacancies.

Crystal Kirschling, vice president of patient care services at Ascension St. Michael's Hospital in Stevens Point, said the facility has had "pockets" of vacancies but fared well amid the statewide nursing shortage. However, the hospital tries to prevent having too many vacancies by offering tuition reimbursement, on-site clinicals, internships and sharing employment opportunities with nurses early in their careers, she said.



National Accrediting Agency  
for Clinical Laboratory Sciences

October 31<sup>st</sup>, 2018

Dr. Lori Weyers  
President  
Northcentral Technical College  
1000 W. Campus Drive  
Wausau, WI 54401

Dear President Weyers:

Enclosed is the NAACLS Board of Directors' official approval award for the award for your Phlebotomy program from the September 28<sup>th</sup>, 2018 meeting.

The Board of Directors based the award length on the continuing approval review process that included the submission of a self-study report during spring 2018.

Approval for your program will continue until October 31st, 2023. As a result, your program will commence renewal of approval with the submission of a Self-Study Report on February 1<sup>st</sup>, 2023. We provide this information to assist you in administrative and financial planning.

This letter and the accompanying award represent formal accreditation by NAACLS. The NAACLS staff will forward the Certificate of Accreditation to the Program Director.

Sincerely,

A handwritten signature in black ink that reads "William H. Hunt". The signature is written in a cursive, flowing style.

William H. Hunt, MBA, MLS(ASCP)<sup>cm</sup>  
President, NAACLS Board of Directors

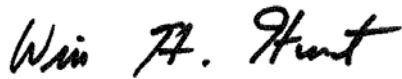
cc: Laura Ahonen, MS, MT(ASCP)

Enclosure: NAACLS Board of Directors' Approval Award

**NAACLS BOARD OF DIRECTORS' APPROVAL AWARD**

The Phlebotomy Program **Northcentral Technical College** of **Wausau, Wisconsin** is awarded Continuing Approval of **five (5) years**.

Laura Ahonen, MS, MT(ASCP) is recognized as the Program Director.



---

William H. Hunt, MBA, MLS(ASCP)<sup>cm</sup>  
President, NAACLS Board of Directors



---

Dianne M. Cearlock, PhD  
Chief Executive Officer

September 27<sup>th</sup> , 2018