

**NORTHWEST COLLEGE BOARD OF TRUSTEES  
MINUTES OF REGULAR MEETING**

November 13, 2023

**MEMBERS PRESENT:** President DR. MARK WURZEL; Vice President/Secretary MS. TARA KUIPERS; Treasurer MR. BOB NEWSOME; and Trustees MR. JOHN HOUSEL, MS. DENISE LAURSEN, MR. DUSTY SPOMER, and DR. LARRY TODD.

**MEMBERS ABSENT:**

**OTHERS PRESENT:** MS. LISA WATSON, President; MR. DAVE ERICKSON, Interim Vice President for Academic Affairs; MR. DUSTIN DICKS; MS. TRACY GASAWAY; MR. MARK GRANT; MS. JO ANN HEIMER; MR. WEST HERNANDEZ; MS. JEN LITTERER-TREVIÑO; MR. CORY OSTERMILLER; MS. LISA SMITH; MR. OSCAR TREVIÑO; MS. SHELBY WETZEL; MS. BRITTANY WILSON; MR. ZAC TAYLOR, *Powell Tribune*; and MS. KELI BORDERS, Executive Secretary to the President and Board of Trustees.

**CALL TO ORDER:** President Dr. Mark Wurzel called the regular meeting of the Northwest College Board of Trustees to order on Monday, November 13, 2023, at 3:34 p.m. in the Meeteetse School cafeteria.

**A APPROVE THE AGENDA:** **A motion was made by Trustee Kuipers and seconded by Trustee Laursen to approve the agenda. Motion carried.**

**A CONSENT AGENDA:** **A motion was made by Trustee Laursen and seconded by Trustee Todd to approve the consent agenda.**

In response to a question from Trustee Housel, President Watson stated that a description correction was needed to change Volleyball to Women's Basketball for Officials. This is for 19 games.

In response to a question from Trustee Housel, President Watson stated the payment to Modern Campus is a one-time full payment for the website redesign.

In response to a question from Trustee Housel, President Watson stated that the two payments in the check register for shower curtains were split between two departments and were not duplicate entries.

President Wurzel noted that the NWC 2022-2030 Strategic Plan was approved by the Board in November 2022, not November 2023, as stated in the minutes. President Watson said the minutes would be amended accordingly.

In response to a question from Trustee Housel, President Watson stated that the College will be researching federal grants of significant size, collaborative grants within the state, private donation grants, etc. The work with Ellucian is currently in the initial phases, with rollout meetings taking place.

In response to a question from Trustee Housel, President Watson stated that the College has signage related to health and wellness posted throughout campus that reminds employees and students that if they are sick, they should stay home. A few cases of COVID-19 have been reported this fall, but not many.

Trustee Kuipers congratulated the Communications and Marketing team for winning two of the *Education Digital Marketing Awards* and receiving national recognition for the outstanding work by that department.

Trustee Kuipers noted the report related to cybersecurity is remarkable, given the increased proficiency numbers demonstrated by the campus community year over year and especially compared to the industry standard.

Trustee Kuipers also appreciated the exceptional work of many faculty and staff on Advising Day. The time and commitment are very valuable to students.

**Motion carried, and the consent agenda, including the minutes of the October 16, 2023, regular meeting, was approved.**

**DISCUSSION/  
INFORMATIONAL ITEMS:**

Preliminary Audit Report

Brittany Wilson, CPA and Partner of McGee, Hearne & Piaz, LLP (MHP), presented the College's financial compliance report results for the fiscal year ending June 30, 2023.

As an overview, Brittany stated that the audit has three parts: 1) Generally Accepted Auditing Standards, 2) Government Auditing Standards, and 3) Uniform Grant Guidance. Her report will include financial statement highlights, significant accounting estimates, and a new accounting standard adopted this year. Finally, the Report to the Board of Trustees summarizes the audit results.

Brittany stated that the Independent Auditor's Report is under Generally Accepted Auditing Standards set by the AICPA. It applies to all audits and relates to the financial statements and notes. In this draft, MHP is issuing an unmodified (clean opinion). There is also an Emphasis of Matter – Change in Accounting Principle paragraph at the end of the report. This refers to the newly adopted GASB Statement, *Subscription-Based Information Technology Arrangements*, which brings changes to the financial statement.

The Management's Discussion and Analysis provides high-level comparative information. The financial unrestricted equity is negative \$3,846,376. If the effect of pension and retiree health is backed out, the unrestricted equity is positive \$20,737,922.

The Statements of Revenues, Expenses, and Changes in Net Position, the equivalent of the College's income statement, show an overall increase of almost \$7.4 million. Last year showed an increase of \$2.7 million, indicating two strong financial years. There was a decrease in the non-operating Federal grants and contracts related to COVID funds. There were increases in tuition and fees, auxiliary charges, local appropriations, and net investment income.

Brittany pointed out that significant accounting estimates are included in the footnotes of the financial statements. Note 1 states that there were no changes to any significant accounting policies; however, the GASB statement related to the subscription-based information technology arrangements is added.

Note 2 details the College's deposits with financial institutions and investment portfolio, ensuring that all deposits are fully collateralized as required by State statute.

Note 5 details the net pension liability, which is the College's portion of the funding deficit in the Wyoming Retirement System. The financial statement reports the College's share of the liability to be close to \$6.2 million. Note 7 details the OPEB liability resulting from the College participating in the State of Wyoming employee group insurance retiree's health plan. This results in a subsidized liability.

Brittany explained that these are not liabilities representing future cash outflows for the College. Once these liabilities are backed out, there is a better understanding of the net position of the College.

Brittany stated that two other significant accounting estimates within the financial statements don't have footnotes with additional information. There is

a scholarship allowance in the Statement of Revenues, Expenses, and Changes in Net Position related to scholarship allowance. This contra revenue is related to institutional aid provided to students. The last is unavailable property taxes, which are assessed in January each year but are not levied until the next fiscal year. They are reported as receivable but deferred on the financial statements and not recognized as revenue until they are levied in the subsequent year.

Brittany further explained the new GASB statement, No. 96, which refers to IT software with an agreement lasting more than a year. It is referred to in the financial statements as a right-to-use asset with subscription liability.

The second report, the Government Auditing Standards, covers internal control or financial reporting and compliance with other matters, such as state statutes. The audit found no internal control deficiencies or noncompliance.

The third report, the Uniform Grant Guidance, relates to the audit of federal dollars expended by the College. Northwest College expended approximately \$3.8 million in federal funds during the year, down roughly \$2 million from the prior year, including COVID funds.

Brittany stated that the major fund audited this year was the Student Financial Aid Cluster. All direct and material compliance requirements and related internal controls were tested, and no deficiencies were noted.

Brittany concluded her presentation with the Report to the Board of Trustees, which is a required communication to those charged with government under professional standards. The report states that there were no changes to significant accounting policies except those required by the adoption of GASB 96. There were also no significant unusual transactions, disagreements with management, significant issues, or difficulties. Brittany stated that, from her perspective, the audit went very well.

In response to a question from President Wurzel, Brittany stated that because an actuary is involved, the estimated liabilities related to pensions and retiree insurance are a best guess. The actuary considers health trend rates, how long people live, participation rates, etc., to make significant assumptions.

In response to a question from Trustee Housel, Brittany stated that the language used in the Independent Auditor's Report, specifically, "...the financial statements referred to above present fairly..." is standard language. Auditors are not required under the Standards of Auditing to guarantee that everything in the financial statement is 100% accurate. However, she feels very confident in the College's statements.

In response to a question from Trustee Housel, Brittany stated that the term "auditee qualified as a low-risk auditee" relates to the fact that based on the Uniform Grant Guidance, the last two years' financial statements indicate that the College completed them accurately and in a timely manner, and that there were no material weaknesses. If the auditee meets those requirements, 20% of the federal dollars expended during the fiscal year must be audited. If the auditee is not considered low-risk, 40% of the federal dollars must be audited.

In response to a question from Trustee Kuipers, Brittany stated the program selected to be audited is dictated by criteria outlined in the Uniform Grant Guidance. If a program such as Financial Aid expends more than \$750,000 has not been audited within the past two years, it must be audited in that given year.

## Wyoming Postsecondary Education Options

Lisa Smith reported that all Wyoming community colleges submit concurrent enrollment (CE) and dual enrollment (DE) information from the previous year to the Wyoming Community College Commission (WCCC) annually. The full report can be found on the WCCC website under Post Secondary Options.

Lisa reminded Council members that Concurrent enrollment courses are taught by college-approved high school teachers at the high school. Dual enrollment courses are taught by college instructors on campus, through an outreach center, or distance learning technology.

Lisa reported that in 2022-23, Northwest College had 294 Concurrent students and 411 Dual students. There were 536 students enrolled in 4809 concurrent or dual credits, an average of nine credits per student. Students from all public schools in the College's service area participated, as well as alternative, virtual, private high schools and homeschooled students. Northwest College students completed 96% of concurrent and 91% of dual enrolled credits with a C- or higher grade.

Lisa explained that concurrent enrollment revenue from the school districts covers tuition and fees. Dual enrollment revenue covers mandatory and additional course fees but not tuition. Revenue from and expenditures paid to school districts for concurrent enrollment are equal. BHCS D #3 BOCES pays Greybull dual enrollment fees, and PCS D #1 BOCES offsets tuition costs for Powell dual enrollment. Through the Wyoming Community College's funding formula, colleges received \$129 for every one credit hour enrolled in the FY23 funding model.

Lisa noted that concurrent expenditures include 5.6% of the student services budget since 5.6% of all Northwest College credits were concurrent. Total dual expenditures include 12% of the combined student services and instructional expenses since 12% of all Northwest College enrolled credits were dual.

In response to a question from Trustee Laursen, President Watson stated that from an operational standpoint, a dual or concurrent student is a Northwest College student and, therefore, utilizes the same services.

In response to a question from Trustee Spomer, President Watson stated it would be possible to obtain copies of the agreements the other colleges have with their school districts to investigate the College's potential to generate more revenue from dual and concurrent students.

President Watson stated that the BOCES budgets were built many years ago and have not changed significantly. However, K-12 schools have flexibility in delivering education and are looking to expand student offerings. They also have funds to work with the College to expand what is available to dual and concurrent students.

In response to a question from Trustee Housel, Lisa stated the Big Horn Basin High School report designates how many incoming freshmen participated in dual or concurrent classes. She will include this information in next year's Wyoming Postsecondary Education Options report.

In response to a question from Trustee Laursen, President Watson stated the MOUs between the College and the area high schools are the same. However, there are differences in the classes that are agreed upon for each school district.

In response to a question from Trustee Kuipers, President Watson stated the revenue received is based on the number of credits enrolled and not on the

number of credits completed.

ACCT Conference Report Out

President Watson, President Wurzel, Trustee Laursen, and Keli Borders attended the ACCT (Association of Community College Trustees) Leadership Congress in Las Vegas in early October. On the first day, attendees participated in pre-congress academies such as “The Chair’s Academy,” “Effective Board Governance,” and “The Trustees Role in Advocacy.”

Over the next three days, attendees could attend track sessions related to enrollment strategies, technology-supported innovation, uplifting students, and transforming communities. Each reported on their takeaways from the conference and that it was valuable and relevant.

Review Board Self-Assessment

President Wurzel stated that Trustees completed a self-assessment document, with a follow-up discussion at the Board Retreat on November 9, 2023.

Trustee Kuipers stated that the self-assessment is less about evaluating past performance and more about understanding Trustees’ perspectives. The reflection and dialogue it generates are valuable in understanding opportunities and challenges.

Nomination Committee for Board Officers and Committees

President Wurzel requested Trustees Kuipers, Spomer, and Todd serve on the Nomination Committee and charged them with developing a slate of Officers and Committee assignments before the December meeting. He asked the Trustees to notify the Committee of their areas of interest.

**CITIZENS' OPEN FORUM**

The Citizens' Open Forum convened at 4:30 p.m. No citizens requested to address the Board; therefore, the Citizen's Open Forum adjourned.

**A UNFINISHED BUSINESS:**

There were no unfinished business items on the agenda.

**A NEW BUSINESS:**

Course/Lab Fee Proposal

**A motion was made by Trustee Spomer and seconded by Trustee Laursen to approve the proposed course fees. Motion carried.**

**FUTURE AGENDA ITEMS  
FEEDBACK TO CITIZENS'  
OPEN FORUM TOPICS:**

December 11, 2023, upcoming:

- Statewide legislative update
- Quarterly budget adjustments
- Oath of office for new Trustees
- Marketing update
- Election of officers
- Annual signing of Ethics Policy
- Disclosure of Interest forms distributed
- Acceptance of audit
- Other TBD

**ANNOUNCEMENTS:**

Brass Recital, November 13, 2023, 7:00 p.m. NPA  
Trapper Preview Day, November 17, 2023, Powell Campus  
WBB/MBB Collins Classic, November 17-18, 2023, Cabre GymMen’s  
WBB/MBB at Rocky Mtn College, November 22, 2023, 4:00 pm Billings  
Thanksgiving Break, November 22-24, 2023, NWC Closed  
27th Annual Native Ways Buffalo Feast, November 30, 2023, 6 p.m. YB  
WBB/MBB vs. NIC & RSL, November 30- Dec 2, 2023, 5:30 p.m., Cabre  
NCO Christmas Concert, December 2, 2023, 7 p.m., NPA

Vespers Choir Concert, December 6, 2023, 7:00 p.m., 1st United Methodist  
Holiday Party, December 8, 2023, 5:30 p.m., The Commons  
WBB/MBB Booster Club Tournament, December 8-9, 2023, Cabre  
Faculty Jazz Christmas Concert, Dec 11, 2023, 7:00 p.m., NPA  
Next meeting, December 11, 2023, 4:00 p.m., YB Powell

**A ADJOURNMENT:**

**The meeting adjourned at 5:37 p.m.**

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TARA KUIPERS, Vice President/Secretary

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Date