

**NORTHWEST COLLEGE
BOARD OF TRUSTEES MEETING**

Monday, November 13, 2023
3:30 p.m. – Business meeting
Meeteetse High School, Meeteetse

Zoom: <https://nwc.zoom.us/j/97494577873?pwd=Nm1OZ1hHQnhPZDlzLzZDSFVVYytSdz09>
By Phone: (669) 900-6833 or (346) 248-7799; Meeting ID: 974 9457 7873; Password: 952321

AGENDA

- I. Call meeting to order**
- A II. Approve the agenda**
- A III. Consent agenda**
 - Minutes**
 - A. [Approve minutes of the regular meeting of October 16, 2023](#)
 - Reports**
 - A. Board President
 - B. [Board Committees](#)
 - C. [College President](#)
 - [Administrative Services and Finance](#)
 - [Academic Affairs](#)
 - [Student Services](#)
 - [Communications and Marketing](#)
 - [Constituent Group Reports](#)
 - [NWC Foundation](#)
 - [Student Center](#)
 - Financial reports**
 - A. [Check register](#)
 - B. [Other financial reports](#)
- IV. Discussion/informational items**
 - A. [Preliminary audit report](#)
 - B. [Wyoming Postsecondary Education Options](#)
 - C. ACCT conference report out
 - D. Review Board self-assessment
 - E. Nomination committee for Board Officers and Committees
- V. Citizens' Open Forum (4:30 p.m.)**

Anyone wishing to address the Board must sign in with the recording secretary. Each speaker may speak no longer than six minutes. The Board will listen to comments but will not respond to individual citizens nor ask questions.

A VI. Unfinished business

A VII. New business

A. Course/Lab fee proposal

VIII. Future agenda items and follow-up on open forum topics

B. December 11, 2023, Upcoming

1. Statewide legislative update
2. Quarterly budget adjustments
3. Oath of office for new Trustees
4. Marketing update
5. Election of officers
6. Annual signing of Ethics Policy
7. Disclosure of Interest forms distributed
8. Acceptance of audit
9. Other TBD

C. Future and follow-up topics

IX. Announcements

- A. Brass Recital, November 13, 2023, 7:00 p.m. NPA
- B. Trapper Preview Day, November 17, 2023, Powell Campus
- C. WBB/MBB Collins Classic, November 17-18, 2023, Cabre Gym
- D. Woodwinds, Sax & Guitars, November 20, 2023, 7 p.m. NPA
- E. WBB/MBB at DCC, November 21, 2023, 5:30 pm, Glendive
- F. WBB/MBB at Rocky Mtn College, November 22, 2023, 4:00 pm Billings
- G. Thanksgiving Break, November 22-24, 2023, NWC Closed
- H. 27th Annual Native Ways Buffalo Feast, November 30, 2023, 6 p.m. YB
- I. WBB/MBB vs. NIC & RSL, November 30- Dec 2, 2023, 5:30 p.m., Cabre
- J. NCO Christmas Concert, December 2, 2023, 7 p.m., NPA
- K. Vespers Choir Concert, December 6, 2023, 7:00 p.m., 1st United Methodist
- L. Holiday Party, December 8, 2023, 5:30 p.m., The Commons
- M. WBB/MBB Booster Club Tournament, December 8-9, 2023, Cabre
- N. Faculty Jazz Christmas Concert, Dec 11, 2023, 7:00 p.m., NPA
- O. Next meeting, December 11, 2023, 4:00 p.m., YB Powell

A X. Adjournment

A=Action item

MISSION:

The Mission of **Northwest College** is to ...

Cultivate community

Prepare students for transfer, career and life

be Student centered

Retain and graduate students

be Forward thinking

VISION 2030:

CHAMPION
Student & Employee Success

INNOVATE
Academic Programming

VISION 2030

ATTRACT
Students & Employees

REVITALIZE
NWC Campus

DISTINCTION

DESTINATION

**Board Priorities
FY 2024**

- Support the 2030 Strategic Plan -Annual review of Vision & Pillars efforts, KPIs
- Support campus revitalization efforts – Approve the Level II plan for Nelson Performing Arts and Level II/III Orndorff Renewal plan
- Advocate for Northwest College and the Community Colleges – participate in WACCT meetings and trainings, support WACCT efforts, and identify local advocacy opportunities
- Support the President and Campus through Campus Engagement – select “X” number of events to participate in - graduation, academic showcase

**President’s Priorities
FY 2024**

- Implement 2030 Strategic Plan -complete development of tactics and timelines, provide updates to the Board annually of ongoing efforts
- Lead the construction of the new Student Center
- Complete and implement a comprehensive marketing plan in support of the Strategic Plan
- Complete Strategic Enrollment and Retention Planning efforts. Update the Strategic Enrollment model

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

October 16, 2023

- MEMBERS PRESENT:** President DR. MARK WURZEL; Treasurer MR. BOB NEWSOME; and Trustees MR. JOHN HOUSEL, MS. DENISE LAURSEN, MR. DUSTY SPOMER, and DR. LARRY TODD.
- MEMBERS ABSENT:** Trustee Ms. TARA KUIPERS
- OTHERS PRESENT:** MS. LISA WATSON, President; MR. DAVE ERICKSON, Interim Vice President for Academic Affairs; MR. DEE HAVIG, Interim Vice President for Student Services; MS. JILL ANDERSON; MR. DUSTIN DICKS; MS. TRACY GASAWAY; MS. NANCY GILMORE; MR. MARK GRANT; MS. JEN LITTERER-TREVIÑO; MS. CAREY MILLER; MR. DENNIS QUILLEN; MR. MIKE ROWEDIC; MS. LISA SMITH; MR. MARTIN STENSING; MR. OSCAR TREVIÑO; MS. SHELBY WETZEL; 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, October 16, 2023, at 4:01 p.m. in the Center for Training and Development, Trapper Village West.
- A APPROVE THE AGENDA:** **A motion was made by Trustee Todd 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.**
- President Watson referenced the Board Committee Report and stated the Facilities Committee met last month to discuss the City of Powell’s proposed retention basin. Discussion continues regarding the agreement and ensuring it meets the interests of Northwest College and the City of Powell. She expects the final document will be brought to the Board for consideration soon.
- In response to a question from Trustee Housel, President Watson clarified that the University of Wyoming is rewriting the grant to perform the gap analysis. Currently, the community colleges are unclear if they will be directly or indirectly involved in the research outside of collecting and providing local data.
- In response to a question from Trustee Housel, President Watson stated that Forward Cody is involved in complex lease agreements with Lannette for the old Cody Labs facilities. They are working on a profitable exit agreement with a company in order to be removed from the lease. Their goal is to bring in an operating business that will create jobs for the community.
- In her President's Report, President Watson stated that she attended the ribbon cutting for the new Mobility Plus business that moved to Cody. She clarified that the company moved to Powell, not Cody.
- In response to a question from Trustee Housel, President Watson stated that the Gainful Employment/GE Financial Value Transparency requirement mentioned in the Financial Aid report is part of new regulations coming down from the federal government.
- In response to a question from Trustee Housel, President Watson stated that the MOU between the Powell Police Department and Northwest College is reviewed periodically. Because Joshua Buhman is newly employed as Security Coordinator, he and the Powell Police Chief met to review the MOU to ensure it meets everyone’s needs and expectations. She does not anticipate any significant changes will be necessary.

In response to a question from Trustee Housel, President Watson stated that there will be a phased approach to bring electronic access control systems to all campus buildings. A few buildings on campus currently have electronic access, such as Moyer Building and Simpson Hall. Phase I calls for an electronic system in the new Student Center and Yellowstone Building and to convert Simpson Hall to a College standard. Other buildings will be completed through different phases.

In response to a question from Trustee Housel, President Watson stated the College has an Incident Command team that regularly participates in tabletop training exercises for different emergency scenarios on campus. Pre-pandemic, the College conducted a full exercise with an active shooter scenario.

Motion carried, and the consent agenda, including the minutes of the September 11, 2023, regular meeting, was approved.

**DISCUSSION/
INFORMATIONAL ITEMS:**

NWC Strategic Plan Update

President Watson reminded Trustees that the Board approved the NWC 2022-2030 Strategic Plan in November 2023. She provided an update in the Board packet on the tactics developed and the work that has transpired by the campus community since the Plan was implemented. Northwest College has many excellent employees working on the various tactics, and she is very encouraged that movement is taking place in multiple areas.

Trustee Laursen expressed her excitement to see all the work and that tasks are being completed on this ambitious plan. She commends all those doing the work and feels it will advance the College in many ways.

In response to a question from Trustee Housel, President Watson stated the benefit of converting the EMT program to a credit program is that it enables students to access financial aid. There is also discussion at the State level on whether a higher level of credentialing for EMTs should be legislated, which would also bring higher wages for those individuals.

President Wurzel stated he was impressed with the breadth of the Strategic Plan and inquired if there had been work being done this comprehensively in the history of Northwest College. He is amazed that so many different items are being focused on for improvement by so many people.

President Watson replied that many good people have led the College through many different phases of its life. She is sure there has been a lot of comprehensive work done over the years.

Shelby Wetzel added that strategic plans are generally developed and put on a shelf. She feels President Watson's report indicates that the College analyzes, makes decisions, and directs work via the 2022-2030 Strategic Plan. She feels the College is more focused on the work and feedback to the Board than in the past. The Plan guides the College to a greater extent than before.

President Watson stated there is more work to be done, but by reporting the progress to date, she can see the progress being made, plan, and prioritize future work. She expressed her gratitude to all who have contributed to the work thus far.

Trustee Spomer stated that it's a testament to President Watson's leadership, and it's evident there's good leadership at numerous levels. He feels it signifies unity on campus.

President Wurzel stated that he is pleased there is a Plan that everyone can get behind. He realizes the work will be done over time, and is an ongoing process. This concrete Plan resulted from many discussions over the past few years.

President Watson stated that as tactics are completed over time, ideas regarding additional work needed will surface. She views the Strategic Plan as a living document that will continue to evolve.

Longitudinal Enrollment Report

Lisa Smith stated the Longitudinal Enrollment Report looks at enrollment over a 10-year cycle with various breakdowns. This data informs the College when determining strategic enrollment efforts to recruit and retain students.

Preliminary data indicates that as of September 27, 2023, the Headcount is at 1,368, and FTE is 1,133. She noted that 47% of Northwest College students are full-time and 53% part-time. Twenty percent of students are first-time degree-seeking students, 41% are all other degree-seeking students (students who transferred or may have attended before and returned), and 39% are non-degree-seeking, which includes dual and concurrent students.

Lisa noted the program areas with the ten highest numbers of degree/certificate majors are General Studies, Health Science (non-nursing), Business, Agriculture, Nursing, Criminal Justice, Biology (including Pre-Professional Sciences), Education, Art/Graphic Design, and Welding Technology. Most of these program areas are consistently in the top ten, with the bottom programs fluctuating slightly each year.

Lisa displayed a chart that shows Northwest College's fall enrollment over time. She noted that the College's enrollment trajectory closely follows the national public, 2-year institution enrollment trend. The noticeable difference is that national enrollment dipped dramatically during the pandemic, while Northwest College's enrollment remained mostly flat.

The next chart illustrates that headcount remains very close from fall to spring in any given year. However, FTE is typically 7% lower because students take fewer credits during the spring semester.

Lisa explained that historically, full-time students and all other degree-seeking students were the largest category of students. Fall 2020 was the first year where part-time enrollment was larger than full-time enrollment. In Fall 2023, the largest group of students are part-time non-degree-seeking students (37%), which is made up of primarily concurrent and dual students.

Lisa said that for many years, enrollment primarily consisted of full-time students. Part-time students became the majority population starting in Fall 2020. In Fall 2023, full-time students make up 47% of enrollment. However, Northwest College still has the largest percentage of full-time students of all community colleges in Wyoming.

The Enrollment by Credit Hour Load chart indicates that over the past decade, the largest number of students enrolled in 3 to 5.5 credits, 12 to 14.5 credits, and 15 to 17.5 credits. In the Fall of 2023, there has been an increase in students taking 15 to 20.5 credits and a decrease in part-time ranges. This has led to an increase in the average credits enrolled per student compared to Fall 2022.

Not surprisingly, the College's service area provides the largest number of students (71%). Next are WUE students (12%) and other out-of-state students (10%). The latter includes international and athletic students and has increased

recently, likely due to the Welcome to Wyoming Scholarship and athletic recruiting.

Lisa stated that the largest group of students are aged 18 to 21, which has decreased in recent years. Also decreasing is the number of students who are 30 years and older. The number of students under 18 has increased over the past ten years due to the increase in concurrent and dual enrollment.

Face-to-face classes have decreased, while online enrollment has increased 24% over the past ten years. Much of this is due to dual and concurrent students taking advantage of online course delivery.

Lisa stated that preliminary numbers for Fall 2023 indicate that there are 429 dual and concurrent students, the highest number over the past ten years. There has been growth in concurrent enrollment due to an increase in the number of high school faculty approved to teach concurrent classes on high school campuses. Most dual and concurrent students come from Powell, Cody, Lovell, and Burlington high schools.

In response to a question from Trustee Laursen, Interim Vice President Erickson stated most classes taken by high school students meet General Education requirements.

Lisa explained that over the past five years, 23% of service area high school graduates have enrolled at NWC within a year of graduation. Using this percentage in addition to projected class sizes from the Wyoming Department of Education to forecast future enrollment, Northwest College may see an increase in enrollment from service area high schools through 2025 and then a gradual decrease through 2035.

In Fall 2023, Northwest College received 21% of all high school graduates from the service area. Most graduates came from Powell, Lovell, and Rocky Mountain. The lowest rate comes from Ten Sleep, Meeteetse, and Worland.

Enrollment at the Cody Center has decreased over the past several years. However, since 2019, FTE has been greater than the headcount, indicating that students are taking larger credit loads primarily from new healthcare programs.

Compared to all other Wyoming Community Colleges, Northwest College is typically in the bottom three, with Central and Eastern in terms of enrollment numbers. However, NWC students tend to take larger credit loads than other colleges. All the colleges have experienced an overall enrollment decline.

Preliminary numbers indicate that 58% of full-time, first-time, degree-seeking students who enrolled in Fall 2022 returned or graduated by Fall 2023. Northwest College typically has retention rates in the upper fifties and lower sixties, which is comparable to national rates. The part-time retention rate for Fall 2022 is 22%. This cohort comprises a small group of students (36), so just a few students either way significantly impact retention rate percentages. The full-time fall-to-spring retention rate is 79% for first-time, degree-seeking students for the 2022 cohort, which has been typical over the years.

Lisa concluded her report by stating that the graduation rate (completion rate) is determined by the percentage of first-time, full-time, degree-seeking students who enter a fall term and graduate with a degree or certificate within three years. Northwest College's graduation rate has increased over the past ten years, reaching the highest on record several times. The Fall 2019 cohort graduated by Summer 2022 at a rate of 42%. This rate is somewhat lower than the previous three cohorts and is likely due to the pandemic. Northwest

College's graduation rate is typically higher than the state average and well above the national average yearly.

Schedule Winter Board Retreat

President Watson stated that Keli Borders will send a Doodle poll to determine the Winter Board Retreat date.

CITIZENS' OPEN FORUM

The Citizens' Open Forum convened at 5:00 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:

Major Maintenance Project Adjustments

President Watson reviewed the Major maintenance memo discussing some of the modifications to the projects.

A motion was made by Trustee Laursen and seconded by Trustee Spomer to approve the Major Maintenance project adjustments as presented. Motion carried.

Course/Lab Fee Proposal

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

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

November 13, 2023, upcoming:

- Wyoming Postsecondary Education Options
- Marketing Update – FY23
- Review Board Self-Assessment
- Distribute the President's Evaluation
- Academic Calendars
- Preliminary Audit Report
- Statewide Legislative Update
- Nomination Committee for Board Officers
- Winter Board Professional Development/Retreat Reminder
- Holiday Party
- Other TBD

ANNOUNCEMENTS:

Second Half-term classes, October 17, 2023
Men's & Women's Region IX Tournament, Oct. 21, 2023, TBA
Volleyball vs. CWC, October 24, 2023, 6:00 p.m., Cabre Gym
Men's & Women's Soccer Region IX Semi-Finals, October 27, 2023
Volleyball vs. Gillette, October 27, 2023, 6:00 p.m., Cabre Gym
J. "Al" Johnson Forensics Tournament, October 28-29, 2023, Powell
Volleyball Region IX Tournament, November 1-4, 2023, TBA
Concert Band, Choir, & Percussion, November 6, 2023, NPA
Advising Day November 7, 2023, ORB building & various
Jazz Expo w/combos, November 11, 2023, NPA
Men's & Women's Soccer National Tournament November 12-18, 2023
Next meeting, November 13, 2023, 3:30 p.m., Meeteetse

A ADJOURNMENT:

The meeting adjourned at 5:12 p.m.

Board of Trustees Committee Reports

Board Finance Committee – Chairman Bob Newsome

No committee meeting was held in October.

Policy/ Student Success Committee – Chairman Tara Kuipers

No committee meeting was held in October.

Ad Hoc Committee on Name Change – Trustee Housel and Trustee Spomer

The Ad Hoc Committee met in October to discuss the Strategic Plan, Pillar 2 – Attract new students, Strategy 1 – Enhance the College Brand, Tactic 7 – Explore the feasibility of renaming the College. The Committee agreed to bring no recommendation for action to the current Fiscal 2024 Operational Plan.

Facilities Committee – Chairman Dusty Spomer

The Facilities Committee met in October to discuss the status of major maintenance projects and the student center project.

President's Report

November 3, 2023

State

Legislature

The Interim Joint Education Committee did not meet in October. The Interim Joint Appropriations Committee met October 25-26 in Cheyenne. The Committee received key reports on the October 2023 CREG report, major maintenance, JAC's K12 External Cost Adjustment, and state compensation. The CREG report increased projections for revenue to the General Fund (GF) and the Budget Reserve Account (BRA) by \$251.8 million over the next three years. The K12 School Foundation projection exceeded expectations by \$218.9 million. State Construction shared status reports on major maintenance work for all agencies and the Community Colleges. The State report on compensation concluded that increases were helpful.

Wyoming Association of Community College Trustees (WACCT)

The WACCT met on October 4 in Sheridan. President Wurzel was in attendance.

Wyoming Community College Commission (WCCC)

The WCCC held its commission meet on October 4 and 5 in Sheridan, Wyoming. President Wurzel was in attendance. Demos were presented on WyoTransfer and SLEDS and discussions were held on the BAS programs and Tuition Policy and Rates during the workshop. The Commission meeting on the 5th included reports from various organizations/agencies and an update on federal and state legislative committee meetings. Reports were received in the Consent Agenda regarding enrollment, budgets, dual and concurrent enrollment, partnerships, and Wyoming Works. Action was taken to adopt revised rules relating to "Capital Renewal" and removal of "distance education level of instruction" due to statute changes. The Board approved a motion to maintain Tuition at the current rates for the upcoming year.

Wyoming Innovation Partnership (WIP)

The WIP Tourism/Hospitality component held Zoom meetings on October 16 and 30. The new UW grant for gap analysis was discussed at the meeting on the 16th with UW reporting that the graduate students are gathering data. The October 30 meeting was for updates around the state with most Colleges reporting they are busy teaching courses.

Campus

Strategic plan 2030

Interim VP Erickson and Division Chairs agreed and approved the updated academic program review process. President Watson and IVPAA Erickson have been meeting with vendors on academic program review consulting. Evaluation is ongoing currently.

Powell Economic Partnership

I attended the PEP meeting on October 19, 2023, in Powell. The first quarterly Strategic meeting was held. A quick update was given on financials and the rest of the time focused on strategic efforts, leadership styles, and learning styles. A governance committee was formed in which Dave Northrup, Kevin Finn, and I will serve.

Forward Cody

I attended the Forward Cody meeting on October 26, 2023, via Zoom. The agenda included a review of financials, a discussion on the statewide shooting complex, and a presentation by the Wyoming Taxpayers Association Executive Director, Ashley Harpstreith.

Campus Activities

The campus continues to move swiftly through the fall semester. Women's Volleyball wrapped up their season and Women's Soccer played in the 1st round of regionals before finishing their season. Men's Soccer won a 1st round bye before hosting Casper College for the second round of regional playoffs. They played in freezing temperatures holding Casper to a one-point lead before losing to Casper. It was a good fall season for all three teams. Wrestling season has started up and NWC hosted Providence College on Saturday, November 4, in Powell.

Student Center

The Student Center construction work continues its focus on steelwork and framing. Yellow exterior fiberglass sheathing, DensGlass, is being attached making the building quite bright and easy to spot for passersby.

Foundation, Alumni, and Booster Club

The Foundation Board met on Wednesday, October 25, 2023. A good discussion was held around the Booster Club, financials, and strategic goals. The Alumni Foundation met Tuesday, November 7, 2023. It was a pleasure to attend each meeting.

Respectfully submitted,



Lisa M. Watson
President

Administrative Services & Finance

Northwest College

Board of Trustees Report

November 13, 2023

Respectfully Submitted: Lisa M. Watson, VP of Administrative Services & Finance

Finance & Budget

- Year-end Closing Process: The Finance Director, Mark Grant, and Business Manager, Jo Ann Heimer, have been focused on year-end and closing FY23's books. MHP (our external Auditors) have concluded their audit work. No material weaknesses or significant deficiencies were identified. In MHP's opinion, our financial statements present fairly.
- Grants: NWC entered into a three-year contract with Ellucian to assist the College in developing a Grants team and apply for up to nine major grants over the course of 3 years. Selected NWC employees have met with Ellucian. Strategic planning meetings have been held and additional meetings will be held across campus in the upcoming month. The business office believes this development will help the whole college by receiving targeted funding and help us meet our long-term strategic plans.
- A new Finance Manager has been hired. Jill Allen began working on October 27th. Work has been done to welcome her and acquaint her with our Colleague software and other aspects of our office duties.

Facilities Projects

- Winter has arrived and maintenance has been busy turning on all heating systems across campus and addressing issues associated with the start-up. Ongoing TVW house repairs.
- Ground crews were very busy prepping the soccer field for playoff play, leaf clean up, setups, sprinkler blow-outs, the first snow, and turning vehicles around due to the high vehicle usage this past month.
- Custodial crews are always busy keeping our spaces clean and presentable throughout campus with daily people shortages.
- Bid awarded for the Ag Pavilion major maintenance project. Repairs and renovations have started.

Transportation Bus Miles

- 5,228 miles with Soccer Teams traveling to Pueblo CO and Riverton WY. Volleyball traveling to Riverton, Gillette, Laramie, Cheyenne, and Torrington WY. Both basketball teams traveled to Salt Lake City UT. Women's basketball traveled to Northglenn CO and Rapid City SD.

Mickelson Field Station

- Closed

Completed Work Orders

- 208 last 30 days

Information Technology

- Computing Services Staff continue to work on compliance tasks for the new DRATA software.
- Cybersecurity Update – Below is a chart with a small bit of information on how the Northwest College program is working.

Phishing %			
2022 Industry Standard	2022 NWC %	2023 Industry Standard	2023 NWC %
4.10%	4.20%	4.60%	2.90%
Annual Security Awareness Proficiency Assessment %			
2022 Industry SAPA Score	2022 NWC Score	2023 Industry SAPA Score	2023 NWC Score (Currently)
66.40%	65.80%	64.10%	70.90%

Human Resources

- Recruiting: Please see the November Personnel Report.
- Staffing: The HR Director has been working with various managers on reviewing job descriptions and going through the re-classification process as needed to address substantive changes when vacancies occur, or incumbent job duties must expand based upon operational needs. The HR Director entered into a contract with Inside Higher Ed to provide expanded advertising for certain positions. A special job email flash and posting was purchased as a promotion for the VPASF position with the National Association of College and University Business Officers (NACUBO).
- Benefits: Open and Flexible Benefits enrollment is underway, and employees must submit their updates and changes by 5:00 p.m. MST on 11/30. Ralph Hayes with Employers Group Insurance (EGI) held the Annual Open Enrollment Benefits Meeting on 10/4 in the Yellowstone Building. There was good news, in that there are no cost increases to the plans for 2024. There were a few changes in the plans. The \$1500 Employee/\$3000 Family deductible will be going to \$1600 Employee/\$3200 Family as of 1/1/24 to meet the IRS increased minimum deductible requirement. The optional dental is changing to a one-year waiting period vs three years. A new benefit was added - Pet Insurance through MetLife. Employees will receive a discounted premium as part of the State of Wyoming group and will enroll and make payments directly with MetLife.
- Compensation: On 10/24, the HR Director met with Erik Henry-Smetana, the new Arthur Gallagher (AG) compensation consultant, for an annual discussion of the College’s staff salary structure, faculty salary market data, and overall competitiveness. AG will provide a proposal for their services.
- Training: New Employee Board Policy Orientation sessions were held by the HR Director on 10/11 and 10/19. On 10/18, the HR Director attended the Academic Impressions ’webinar “Supervising Multigenerational Teams to Support Success” by Academic Impressions and “Managing Student and Employee Complaints” on 10/27.
- COVID-19 Activities: HR/Payroll continue to facilitate COVID-19 employee cases as needed.

Personnel Status Report

November 2023 Trustees' Report

Search Activity to Date -10/27/2023

Position Being Searched	Hire Date	New Employee Name	Comments/Status
Vice President for Administrative Services and Finance			Candidates are currently directed to apply NWC website
Vice President for Strategic Enrollment and Student Services			The position is open until filled through the Pauly Group (executive recruiting agency)
Instructor/Assistant Professor of Computer Science & STEM - Tenure Track			The position is open until filled
Senior Office Assistant for Visual and Performing Arts & Humanities	10/2/2023	Michael Henry	Michael has taken NEC Electrical Apprentices Courses from Northwest College and is a Master Licensed Electrician.
Senior Office Assistant for Health Professions			Candidates are being reviewed
Finance Manager	10/27/2023	Jill Allen	Jill has a Bachelor's and a Master's degree in Accounting from Brigham Young University
Alumni and Development Coordinator	10/2/2023	Jill Hartmann	Jill has a Bachelor's in Business Administration from Black Hills State University.
Gear Up Program Coordinator			Candidates are being reviewed
TRIO Student Success Program Associate - Career and Transfer			The position closes externally on 10/09/2023

**NORTHWEST COLLEGE
FACILITIES PROJECT REPORT**

Report Date : As of November 1st , 2023 - Capital Planning

	Priority	Master Plan project	Funding Source	Project	Subproject	Phase/Note	Status	BOT Project Approval Date	State Construction Management Approved Date	Completion Date	Estimated Project Cost	BOT Project Cost approval
Projects Awaiting BOT Approval												
Projects In Process												
PENDING FUNDING AND CONSTRUCTION MANAGEMENT APPROVAL												
PLANNING/START UP PHASE												
Campus	1	X	PLANT	Updated Master Plan				5/14/2018	NA	unkown	\$ 25,000	
PENDING												
Powell/ORB	TBD		Cap Renew	Orendorf Building Infrastructure Improvements			Approved and Funded	4/8/2019	Pending		\$ 4,000,000	
FY2022/2023 See Masterplan Update												
Powell Campus	1		MM	Card Reader Access/Cameras - Phase 1			Failed Bid	12/13/2021			\$ 350,000	
Powell/Campus	1		MM	Moyer Server Room Cooling replacement			Pending wall repairs				\$ 250,000	
FY2024 See Masterplan Update												
Powell/Stock Ag	2		MM	AG HVAC/Electrical/ADA Access			Bid Awarded				\$ 431,000	
Powell Campus	2		MM	Card Reader Access/Cameras - Phase 1			Pending Rebid				\$ 200,000	
Powell Campus	2		MM	Campus lighting - North Cabre			Rolled into Student Center				\$ -	
Powell Campus	2		MM	Yellowstone Server Room - Fire Suppression			Pending parts				\$ 25,000	
Powell Campus	2		MM	Colter Offices - Mold Mitigation/Asbestos Abatement			Pending startup				\$ 75,000	
Powell Campus	2		MM	ATI/Big Voice Upgrade			Pending startup				\$ 48,000	
FY2025 See Masterplan Update												
Powell/Campus	3		MM	Various Parking Lot Replacement - JFC East, North Cabre, Oliver Yard			Design/Awaiting Funding				\$ 1,000,000	
Powell Campus	3		MM	Natural Gas Infrastructure			JFC/FAB Annex/Oliver/Day Care				\$ 100,000	
Powell/S&M	3		MM	Chiller/MAU/Greenhouse Cooler Replacement			Design/Awaiting Funding				\$ 475,000	
Powell Campus	3		MM	Card Reader Access/Cameras - Phase 2			Pending funds				\$ 200,000	
FY2026 and beyond See Masterplan Update												

**NORTHWEST COLLEGE
FACILITIES PROJECT REPORT**

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FY2027 and beyond See Masterplan Update												
Budgetary Notes Cash Reserves												
Fund Balances			<u>Estimated</u>			2023						
Operating Fund (10)			@6/30/2023			\$	4,280,852					
One Mill (11)			@6/30/2023			\$	1,635,928					
Auxiliary(12)			@6/30/2023			\$	637,654					
Plant Fund(70)Aux Depr			@6/30/2023			\$	1,476,440					
Total Auxillary						\$	2,114,094					
Plant Fund(70)Main			@6/30/2023			\$	1,682,421					
Plant Fund(70)Major Maint			@6/30/2023			\$	537,647					
Plant Fund(70)WCCC Emergency			@6/30/2023			\$	814,254					
Plant Fund(70)NWC Emergency			@6/30/2023			\$	139,047					
Completed SEE MM Report												
Powell/Sci & Math	1		MM			Chemistry Lab Hood Controls 100k paid	Complete	12/13/2021			\$	265,000
Powell/Campus	1		MM			Campus Lighting	Complete	12/13/2021			\$	208,870
Powell/AG	1		MM			Elect/HVAC/Refresh Design	Complete	12/13/2021			\$	20,000
Powell/S&M	1		MM			Building Pump Replacements	Complete	inhouse			\$	30,000
Powell/Campus	2		MM			Various Parking Lot Replacement - L&C, Shop	Complete				\$	1,000,000
Powell/Fagerberg	2		MM			Boiler replacements	Complete				\$	120,000
Powell/Library	2		MM			Makeup Air Unit replacement	Complete				\$	125,000
Powell/Campus	2		Fund 10			Ashley Hall Boiler Replacement	Complete				\$	175,300

ACADEMIC AFFAIRS

October 2023



ACADEMIC DIVISIONS/DEPARTMENTS

Photography:

In early October, the faculty and staff of the Photographic Communications Department attended the regional conference for the Society for Photographic Education held at Black Hills State University in Spearfish, SD. The conference offered the opportunity to connect with other faculty through discussion forums pertaining to teaching photography in the 21st century classroom, and also afforded the faculty professional development seminars and workshops to learn new technologies and techniques. In addition, Professor Christine Garceau and Professor Jen Litterer-Trevino both presented education-based workshops for faculty and students alike which were well attended and received by conference members. Finally, the NWC faculty was able to reconnect with many former students who are currently working in the photo industry and who were able to provide feedback and commentary about how their NWC education has helped them in their post-college work experiences.

On Tuesday October 17th the Photographic Communications program hosted an opening reception in the SinClair Gallery for photographs taken by students, alumni, faculty, and community members who traveled to Greece in May. The exhibit entitled “Yamas Greece” features photographs taken by seven of the 28 members enrolled for the 2-credit section of PHTO 2960-01 Photo Field Studies Greece, during the Spring 2023 semester. The opening reception was attended by 40 + NWC and Powell community members. One of the student exhibitors from Lovell had 12 family members present to celebrate the exhibition. Baklava and almond cookies were served. The exhibition runs through January 26, 2024.

Looking forward, **November 8-10**, Dr. Christine Garceau, Associate Professor of Photography in the Photographic Communications program will travel to Laramie for the annual Wyoming Student Media Association Convention being hosted by the University of Wyoming. During the convention Dr. Garceau will present demonstrations on lighting, video production while providing registration information to interested high school students for AAS degrees in Photographic Communications and the new Digital and Social Media degree.

Communication:

The NWC forensics team traveled to Portland, Oregon, for the Steve Hunt Invitational at Lewis and Clark College, with two of our students placing in each of the tournaments. For the Steve Hunt Classic, Julieta Anaya Aguilar (Jackson) placed sixth place in junior POI, sixth overall in Poetry, and third in junior poetry. Bailee Foster (Greybull) placed second in junior drama. For the Neal Sabin tournament, Bailee Foster placed sixth in junior drama and Julieta Anaya Aguilar placed first in junior POI and first in overall POI. October 28-29, the team competed at the Al Johnson Invitational at The Colorado College in Colorado Springs. Julieta Anaya Aguilar, Zach Fernandez (Worland), Bailee Foster, Angelina Mason, and Seid Orazgulyyev competed in multiple events against competitors from Casper College, Colorado College, Rice University, among others. It was a successful weekend for the Northwest College Forensics team, with students placing in each of the tournaments.

On Saturday's tournament, Julieta Anaya Aguilar placed fourth in Poetry and POI. Bailee Foster placed fourth in Drama and first in poetry.

On Sunday's tournament, Angelina Mason (Cowley) placed sixth in Poetry, Seid Orazgulyyev (Turkmenistan) placed fifth in communication analysis, Bailee Foster placed third in poetry, and Julieta Anaya Aguilar placed first in both POI and poetry.

Equine:

The Equine Judging team travels to Oklahoma City for a contest November 1-4.

Business:

The NWC Business Department and IMPACT 307 teamed up to offer an Entrepreneur Business Bootcamp! This workshop took place at NWC on Friday, November 3 (8:30am-5pm) in the Yellowstone Building conference room.

CENTER FOR TRAINING AND DEVELOPMENT – Powell

- 32 students enrolled in the Electrical Apprenticeship course (ELAP-credit)
- Conferences/Meetings- Next Gen- Tourism and Hospitality, Brighter Futures, and United States Forest Service
- PHS/Shoshone Learning Center- students enrolled in HVAC, CDL, and Forklift
- Lovell High School students are finishing up the first phase of the Heavy Equipment Certification in the Small Wheel Loader
- Wyoming Department of Transportation Snowplow Training

Cody CTD

- Test proctoring- Wyoming Highway Patrol, WorkKeys, HESI and TEAS
- CPR/First Aid
- MSHA Training
- ACT National Testing

CDL Program

- 55 students enrolled in the program.
- 3 PCSD #1 Students
- 31 Working on their Theory.
- 12 Skills and BW (Behind the Wheel Driving)
- 9 students attended orientation.
- 8 Students passed and received their CDL's.

Testing

- Northwest College's Center for Training and Development (CTD) and Powell Valley Community Education (PVCE) continue as a testing center for various proctoring needs in the community. We have partnered with different colleges and universities as well as local high schools.

DELTA- Dedicated to Experiential Learning Through Adventure

- DELTA –offered 5 activities that served 15 students and community members. These events included DELTA activities: Caving, Mountain Biking, and Campus Activities.

Powell Valley Community Education/Rec Co-Op

- Our Fall session of Driver Education started this month with 15 students enrolled in this session.
- Our classes this month have included meditation, yoga, fitness, computer, technology, and rock wall.
- Co-Op is gearing up for all winter equipment. All of the bicycles are currently checked out for the semester.
- Our November schedule is filling up fast.

INTERCULTURAL PROGRAM

The ISSS Coordinator attended the Association of International Educator's (NAFSA) Region II Conference in Lawrence, KS.

Office of ACADEMIC AND CAREER Advising (ACA)

Instructor Jess Jatkowski set up an advising station from 10/31 – 11/7 in Moyer 108. Emails were sent out to general studies students that advising was available. Faculty were encouraged to volunteer at the advising station.

PEER TUTORING SERVICE

- Provided 79 scheduled one-on-one tutoring sessions.
- Provided 29 drop-in tutoring sessions.
- Provided 21 writing sessions.
- Provided 42 help desk assistance visits.
- Presented to 2 first-year experience/class presentations (48 attendees).

MONTHLY REPORT TO PRESIDENT WATSON

Student Services

October 2023



ATHLETICS:

- Women's Soccer went 10-8 on the year and lost in the quarterfinals of the Region 9 tournament
- Men's Soccer went 10-5-2 on the year and lost in the semifinals of the Region 9 tournament
- Volleyball concluded their year at 9-22
- Women's Basketball, Men's Basketball and Wrestling have their first game/dual the first weekend in November
- Rodeo is practicing and preparing for the Spring season
- FIFA Eric is in 3rd place out of 24 in the East and West Region combined going into the post season. Eric has locked in a play-off spot. Post season starts November 6th
- League of Legends is in 5th place out of 7 in the West Region going into the post season. They have locked in a play-off spot. Post season starts November 11th
- Hearthstone Logan is in 6th out of 8 in the East and West Region combined going into the post season. Logan has locked in a play-off spot. Post season starts November 7th
- Call of Duty Gunfight is in 6th place out of 10 in the East and West Region combined going into the post season. They have locked up a play-off spot. Post season starts November 9th
- The Johnson Fitness Center membership and usage has remained steady through October

ENROLLMENT SERVICES

- Preparation for upcoming (November 7th) Spring 2024 Advising Day
- The mid-term grading process is ongoing and in review with grades due on October 24th
- Ongoing Catalog revisions/work are underway for the 2024-25 NWC College Catalog
- Preparation for Preview Day event and communications are ongoing – This event will be hosted on November 17th in a face-to-face format. Academic Affairs and Student Services departments assist in this showcase event for prospective students
- Ongoing campus tours for prospective students, families, and groups
- Completed Wyoming, Montana, Idaho, and South Dakota college fairs – These events expose NWC to high school students across each state
- Ongoing NWC Application Days within service area recruitment events within the Big Horn Basin High Schools
- Ongoing NWC Scholarship Application communication and assistance for prospective students

FINANCIAL AID

- The Office continued to package late 23/FA financial aid applications
- The Office continued to evaluate unofficial 7th semester high school transcripts as received for forecasted 2024-25 Hathaway Scholarship eligibility
- The Office launched the 2024-25 NWC Scholarship Applications for forecasted 2024-25 institutional scholarship awards
- The Office received a 4th tranche of Wyoming Works Student Grants (WWSG) funds from the WCCC and WWSG's are introduced for qualified applicants beginning with the spring 2024 semester
- The Office began revising forms/documents and attended webinar training(s) in preparation for the substantive change in Federal Student Aid vernacular and database setup applicable to the 2024-25 award year forward

- The Office completed the process to obtain access to its supplemental FTI-SAIG (Student Aid Internet Gateway) necessary for receipt of 2024-25 ISIR's (Institutional Student Information Records, the product of a student's FAFSA). The FTI-SAIG is the companion SAIG (utilized in tandem with the original SAIG) necessary to import student Federal Tax Information (FTI) in compliance with protection requirements associated with Controlled Unclassified Information (CUI) data handling
- The Office circulated forthcoming Title IV Code of Federal Regulations (CFR) changes (all effective 7.1.24) related to Gainful Employment, Financial Value Transparency, Institutional Financial Responsibility, Administrative Capability, and Institutional Certification regulations to applicable NWC stakeholders
- The Office finalized administrative procedures in collaboration with the WY Department of Workforce Services for their forthcoming ARPA-funded *WY Health Train Grant*, then shared those procedures with all WY Financial Aid Directors for standardized implementation
- The Office provided evidentiary assistance to the Business Office during its collection efforts for student debts in arrears

GEAR UP

- A search is underway to hire our new GEAR UP Program Coordinator
- Currently working with 187 students

SAFETY & SECURITY OFFICE

- Joshua Buhman (Security Coordinator) attended and completed the 1-week Clery Act Compliance Training Academy in Charleston, SC
- Completed presentations to three (3) First Year Seminar classes on campus security services
- Gained authorized access and updated Campus Crime Logs to maintain Clery Compliance
- Sent out three campus-wide student emails regarding Campus Safety & Security services (Campus Security Escorts, National Alert System tests, Trapper Alerts/RAVE system information)
- Assisted with Title IX accommodations implementation
- Assisted with Student Success Center JED Foundation meetings for application and implementation
- Acquired surveillance equipment to assist with vacant building security and security officer liability
- Met with Powell Police Chief and Patrol Lieutenant and began process of reviewing NWC/PPD memorandum of understanding

RESIDENCE LIFE

Housing

- Housing numbers are currently at 313, compared with 299 at this same time last year
- Mandatory Fire Drills were conducted in all the halls
- Preparing for our Fall Intent Process to reserve rooms for spring semester
- Continued para-professional training for RA staff

Activities

- Annual OkSober Week featured several activities for students
- Student Activities/Intramurals for the month of October included Human vs. Zombies Week, Sip n' Paint, Halloween Week activities (Ghosts in the Graveyard, pumpkin carving Spooky Movie Night, Halloween Dance, and Cody Hall Haunted House (the Haunted House was open for three

nights and had a total of **670** students & community members participating. Intramurals included: Kickball, Disc Golf League, Dodgeball, and Volleyball Sophomore Night

STUDENT SUCCESS CENTER

Student Success Center Usage- In Office

- 191 visits in October
- 1049 cumulative visits for calendar year 2023

Counseling Services

- 74 Counseling sessions (includes face-to-face, Zoom and phone)
- 12 After hours contacts
- Attend Residence Life Team meetings/ Retention Committee meetings
- 5 BASICS Alcohol intervention sessions for alcohol violations
- Continuing Education Webinars
- Continued meetings with Women's Volleyball team
- Behavioral Intervention Team (BIT) meetings
- Facilitating a "Better Together" peer support group
- Applied for a Foundation Grant (successfully awarded \$12,000 for Mental Health initiatives)
- Presented to First Year Seminars

Disability Services

- 31 disabilities sessions (includes face-to-face, Zoom and phone)
- 95 Students registered with Disability Services for FA/23
- 22 DSS check-ins 0 2 equipment checkouts
- 374 Accommodation letters processed for FA/23
- Attended AHEAD Virtual Mini-Conference
- Process Coordinator for services and emotional support assistance animal requests
- VPSS Search Committee
- 29 Tests proctored in testing center
- Met with Division Chair Crawford – positive report on working with faculty on disability services
- Presented to First Year Seminar classes

TITLE IX

- Trained in 23 of 23 First-Year Seminar classes reaching 72 students
- Trained the Wrestling & Women's/Men's Rodeo teams reaching 42 student-athletes
- **Total students trained this month is 114 and for the semester is 471**
- Performed eight individual Title IX prevention and awareness functions with students, Title IX team and administration, including supportive measures
- Attended several campus meetings including the Diversity Inclusive Committee
- Attend monthly WY Title IX meetings
- Attend one online webinar on proposed new regulations for Pregnant and Parenting Students
- Continue review of all files and beginning process of scanning documents into Maxient
- Submit ASR report to the Department of Education for annual review and compliance
- Begin outline for training of Title IX Investigators on credibility assessment
- Initiate outline of new policy for pregnant and parenting students

TRIO STUDENT SUPPORT SERVICES

- 132 eligible students are active in TRIO
- Students have utilized TRIO 279 times in October
- Students received 130 in-person sessions for goal setting, time management, academic success strategies, and transfer counseling
- Peer mentoring is available for 10-20 hours per week by appointment and drop-in
- Note-taking with Rocketbooks seminar will be November 8
- Halloween Social event – 10.30.23
- MSU-Bozeman Transfer Trip is November 2, 2023

Monthly Report to President Watson

October 2023

HIGHLIGHT

The Communications & Marketing team recently one two more awards, this time in the 11th annual *Education Digital Marketing Awards* for:

- **Best of Show** for the Digital Video Ad category for the *Welcome to Wyoming* video ad
- **Gold** for the Northwest College Facebook profile

More info at educationdigitalmarketingawards.com

COMMUNICATIONS & MARKETING ACTIVITIES FOR

- Advising Day
- Program highlight (mini feature): Welding
- Staff highlight (mini feature): Holly Berryman
- Trapper Preview Day
- The Yamas Greece Photography Exhibition
- Business Bootcamp Entrepreneur 101, in partnership with Impact Park County
- Artist in Residence: Beth Korth
- Northwest Civic Orchestra performance
- Foundation ads for the Student Center campaign
- Cody Writer's Series, author Dave Caserio
- Standing FY23 Enrollment Campaign initiatives

WEBSITE

- Began weekly redesign meetings with Modern Campus
- Three short-form promotional videos: Adventure Education, Aeronautics, and the Agriculture programs (with more to come)

PHOTOGRAPHY & VIDEOGRAPHY

- Westside school at Trapper Volleyball match
- Reception for the Yamas Greece Photography Exhibit
- Artist in Residence: Beth Korth
- Intercultural programs' pumpkin carving

PRINTING SERVICES

- 35 offices/programs/areas served
- 55 projects completed
- 18,603 pieces printed

CMO & PRINTING SERVICES STAFF

Carey Miller

Communications & Marketing Director

Tim Carpenter

Communications / Web & Social Media Specialist

Jeremiah Howe

Marketing / Graphic Design Specialist

Ronnie Wolfe

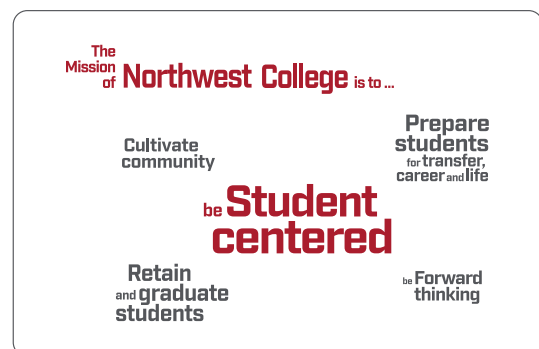
Interim Multimedia Production Specialist

George Laughlin

Printing Services Supervisor

Kim Lawson

Printing Services Specialist



➔ Visit nwc.edu/brand for a list of services offered

ANALYTICS REPORT SUMMARY

OCTOBER 2023



COMMUNICATIONS
& MARKETING

Report Summary and Highlights



Includes components for digital advertising (including paid social, search and display campaigns), for our social media efforts on the main college social accounts (Facebook, Instagram and Twitter), as well as a traffic report for the college's central website at nwc.edu.

Comparisons to the previous month are colored **up**, **down** or **flat or n/a**, with the exception of the website report (which is compared to previous year).

- Our various **digital campaigns** (paid posts) delivered **110K** impressions, were clicked on **1.2K** times, for an average click-through rate of **8.27%** overall and a **7.45%** rate for our enrollment campaign ads on both social and search (*continuing to outperform the average click-through rate for educational institutions*).
 - Our **organic Facebook efforts** (non-paid posts) saw a total of **157K** impressions with **7K** engagements and **982** post link clicks. Engagement rate per impression was **4.4%**.
 - Our **organic Instagram** account (non-paid posts) saw a total of **53K** impressions with **1545** engagements and **14** profile actions (clicks). Engagement rate per impression was **2.9%**.
 - Our **organic X (formerly known as Twitter)** account (non-paid posts) saw a total of **690** impressions with **19** engagements, **1** post link clicks. Engagement rate per impression was **2.8%**.
 - Our **Niche** profile yielded **93** qualified inquiries and **1,477** cross-interest prospects last month; Our CampusReel profile yielded **6** leads.
- Our website at **nwc.edu** had **16.5K** total users, including **13.5K** new users, for a total of **85K** views across **38K** sessions*:
 - **17K** sessions coming from search engines (like Google and Bing—*this is why Search Engine Optimization is important*)
 - **17K** sessions coming direct (from bookmarks, email links or typed-in web addresses)
 - **1K** sessions coming from paid marketing
 - **1K** sessions coming from organic (unpaid) social posts
 - **2K** other (from other sites that link to nwc.edu)

*color key for nwc.edu analytics compares to previous **year** (not previous month).

ADVERTISING REPORT

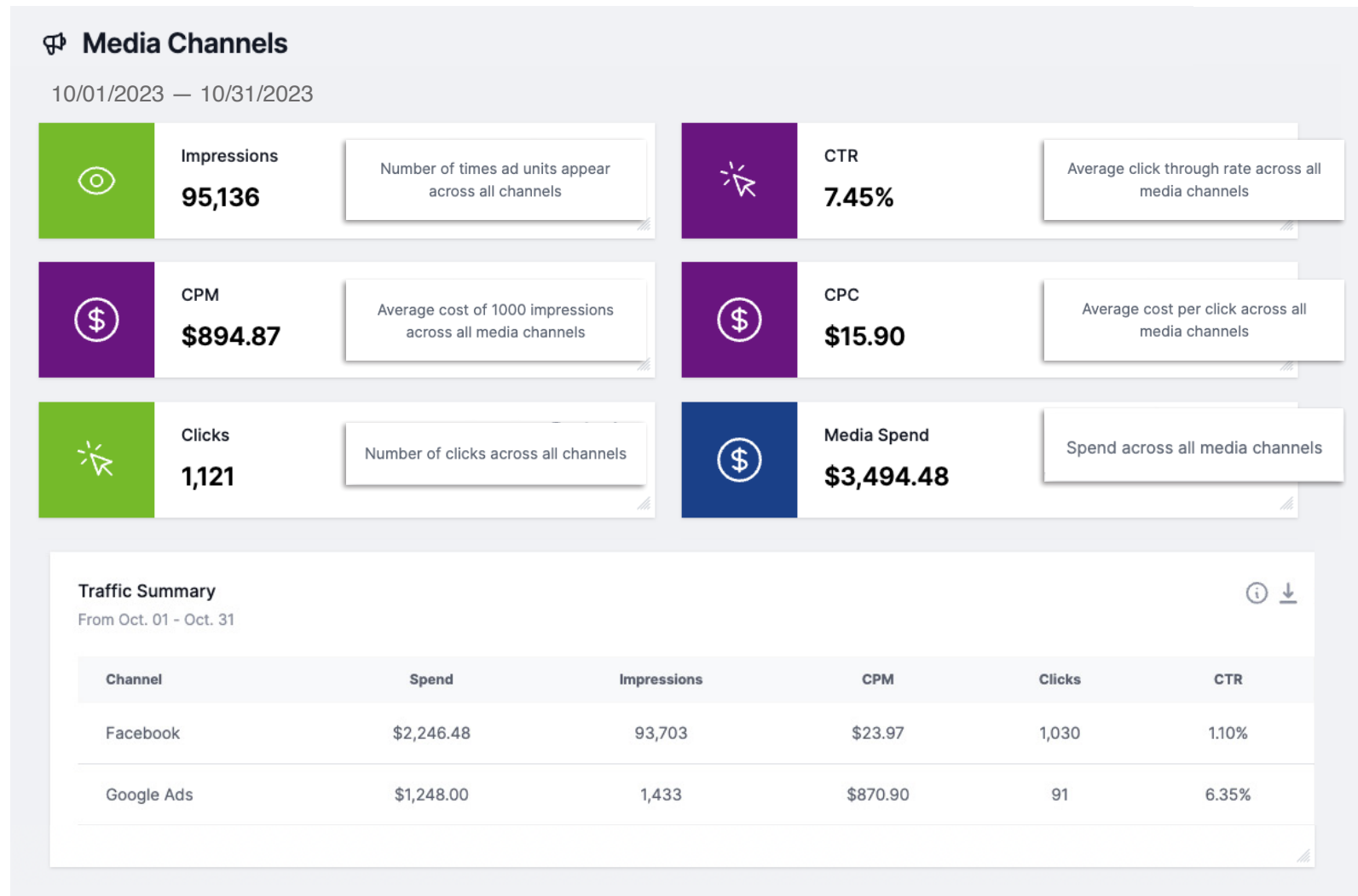
OCTOBER 2023



**COMMUNICATIONS
& MARKETING**

Advance 360 Education | FY24 Enrollment Campaign | *Paid search campaign and paid social campaign*

The digital arm of the FY23 Enrollment Campaign is being run and monitored by the higher education marketing agency Advance 360 Education in collaboration with the NWC Creative Team. These analytics are reported through a proprietary dashboard:



Source: Advance360 Campaign Dashboard. (n.d.). Retrieved November 2, 2023, from <https://client.aduna.ai/signin>

ADVERTISING REPORT

OCTOBER 2023



Facebook and Instagram + | Non FY23 Enrollment Campaign | *Paid social advertising and post/event boosts*

Campaign name	Reach	Impressions	Link clicks	CTR (all)
Event: Trapper Preview Day	998	4,452	15	2.18%
Event: Cody Writers Series, Featuring Poet, Teacher, and Performer Dave Caserio	2,438	6,355	57	4.91%
Post: "ATTENTION entrepreneurs and business owners in..."	1,903	3,662	3	3.00%
Total results 3 / 3 rows displayed	4,595 Accounts Center accou...	14,469 Total	75 Total	3.59% Per Impressions

+ includes 17 different placements: Facebook and Instagram feeds; Instagram profile feeds; Facebook marketplace ads; Facebook video feeds; Facebook right column ads; Facebook business and Instagram Explore tool; Messenger inbox and sponsored messages; Facebook, Instagram and Messenger Stories; Facebook and Instagram Reels; Facebook in-stream videos; Facebook search results; Facebook instant articles; audience network (partner sites and apps, 40+); Oculus (VR) mobile app feed and app search results.

ADVERTISING REPORT

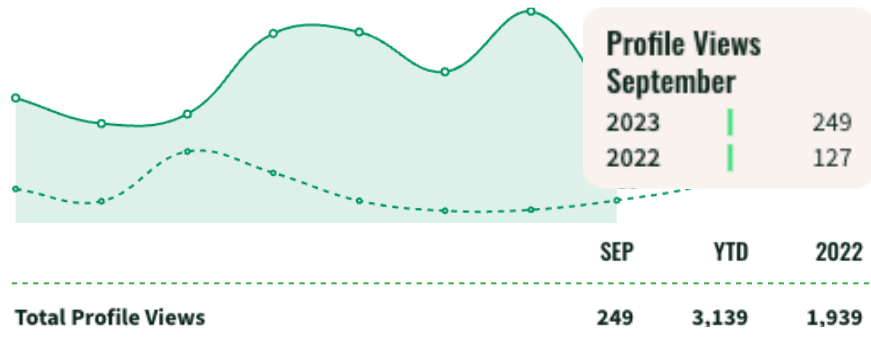
SEPTEMBER 2023*



COMMUNICATIONS & MARKETING

| Partner Insights Report | College Search Profile on niche.com and a display/social/search remarketing campaign

Niche Profile Views:



Promoted Impressions:

	SEP	YTD	2022
Total Promoted Impressions	21,010	172,578	43,895
Sponsored Listings Impressions	14,058	78,317	15,682
Remarketing Impressions	6,888	93,956	28,060
Triggered Email Sends	64	305	153

Qualified Inquiries and Prospects (↑↓ previous month):

All | Class of 2024 | Class of 2025 & Younger | Adult & Transfer

7,949 ↑
qualified inquiries and cross-interest prospects generated for your school

	SEP	TOTAL	TYPICAL APPLY RATES
Qualified Inquiries	93	245	20-40%

All | **Class of 2024** | Class of 2025 & Younger | Adult & Transfer

5,170 ↑
Class of 2024 qualified inquiries and cross-interest prospects generated for your school

	SEP	TOTAL	TYPICAL APPLY RATES
Qualified Inquiries	82	178	20-40%

All | Class of 2024 | **Class of 2025 & Younger** | Adult & Transfer

1,980 ↑
Class of 2025 & Younger qualified inquiries and cross-interest prospects generated for your school

	SEP	TOTAL	TYPICAL APPLY RATES
Qualified Inquiries	9	39	20-40%

All | Class of 2024 | Class of 2025 & Younger | **Adult & Transfer**

799 ↑
Adult & Transfer qualified inquiries and cross-interest prospects generated for your school

	SEP	TOTAL	TYPICAL APPLY RATES
Qualified Inquiries	2	28	20-40%

In-State Traffic	Out-of-State Traffic	International Traffic
22%	62%	19%

Top States

STATE	STUDENTS
Wyoming	174
Montana	17
California	8
Illinois	7
Texas	5

Source: Niche Partner Portal. (n.d.). Retrieved November 2, 2023, from <https://reports.niche.com>. *October 2023 will be available next month, due to vendor reporting constraints beyond our control.

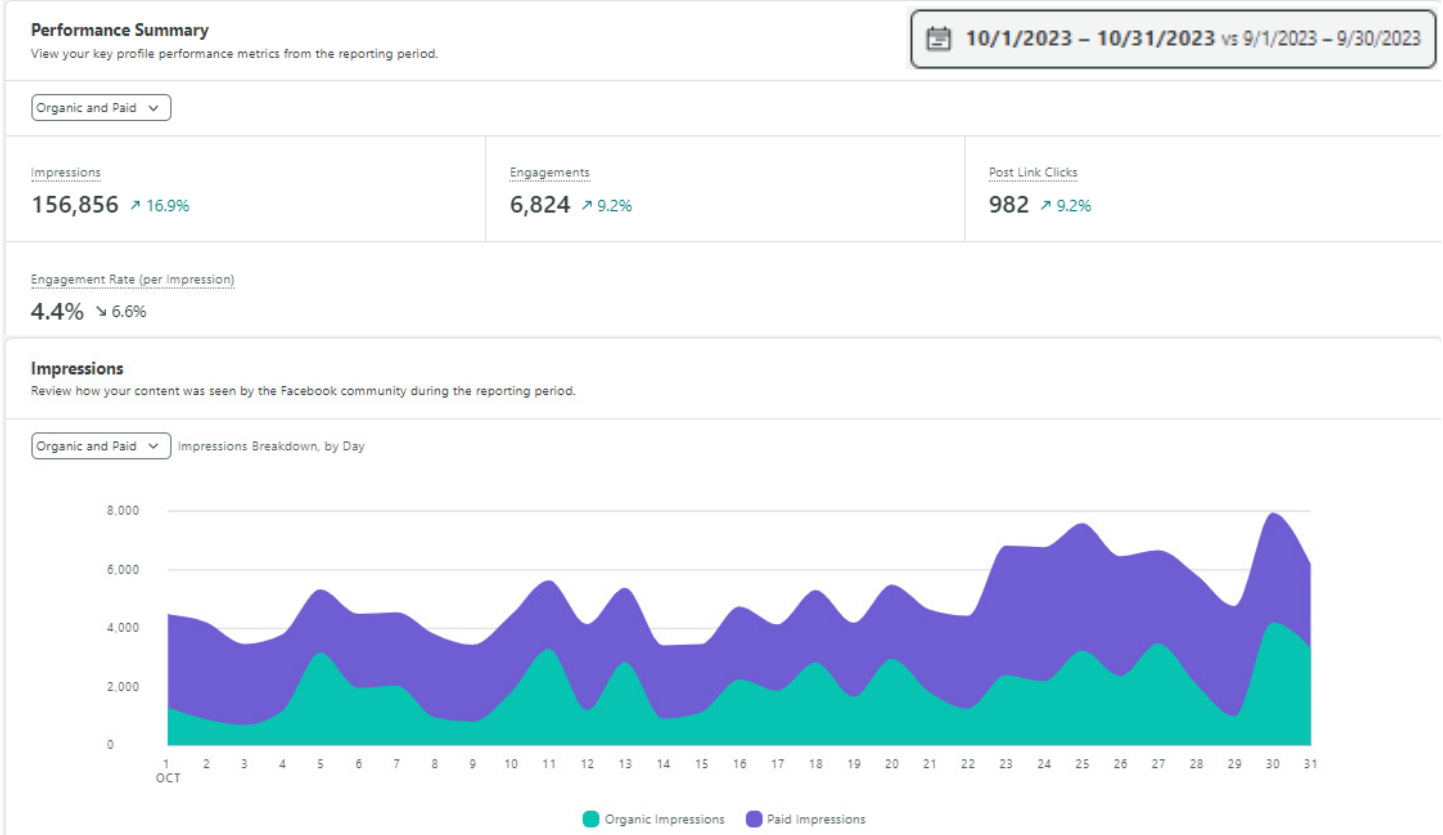
SOCIAL MEDIA REPORT

OCTOBER 2023



**COMMUNICATIONS
& MARKETING**

Facebook | facebook.com/NorthwestCollegeWyo



Top Posts
Review your top posts published during the selected time period, based on the post's lifetime performance.

Descending by Lifetime Engagements

Northwest College
Mon 10/30/2023 4:00 pm PDT

We want to wish #NWCwyoming student Kyelynn Coombe good luck this week as she heads to Indianapolis for the National FFA Convention & Expo as one of four national finalists in Beef Productio...

Northwest College
Fri 10/20/2023 11:43 am PDT

Here are a few updated shots of what's happening around the construction zone of the new #NWCwyoming student center. And as you can see, fall hasn't quite left us yet.

Northwest College
Wed 10/18/2023 11:22 am PDT

If you weren't able to attend last night's opening reception for the "Yamas Greece" photography exhibit, the work will remain on display in the SinClair Gallery through February. The gallery is located inside...

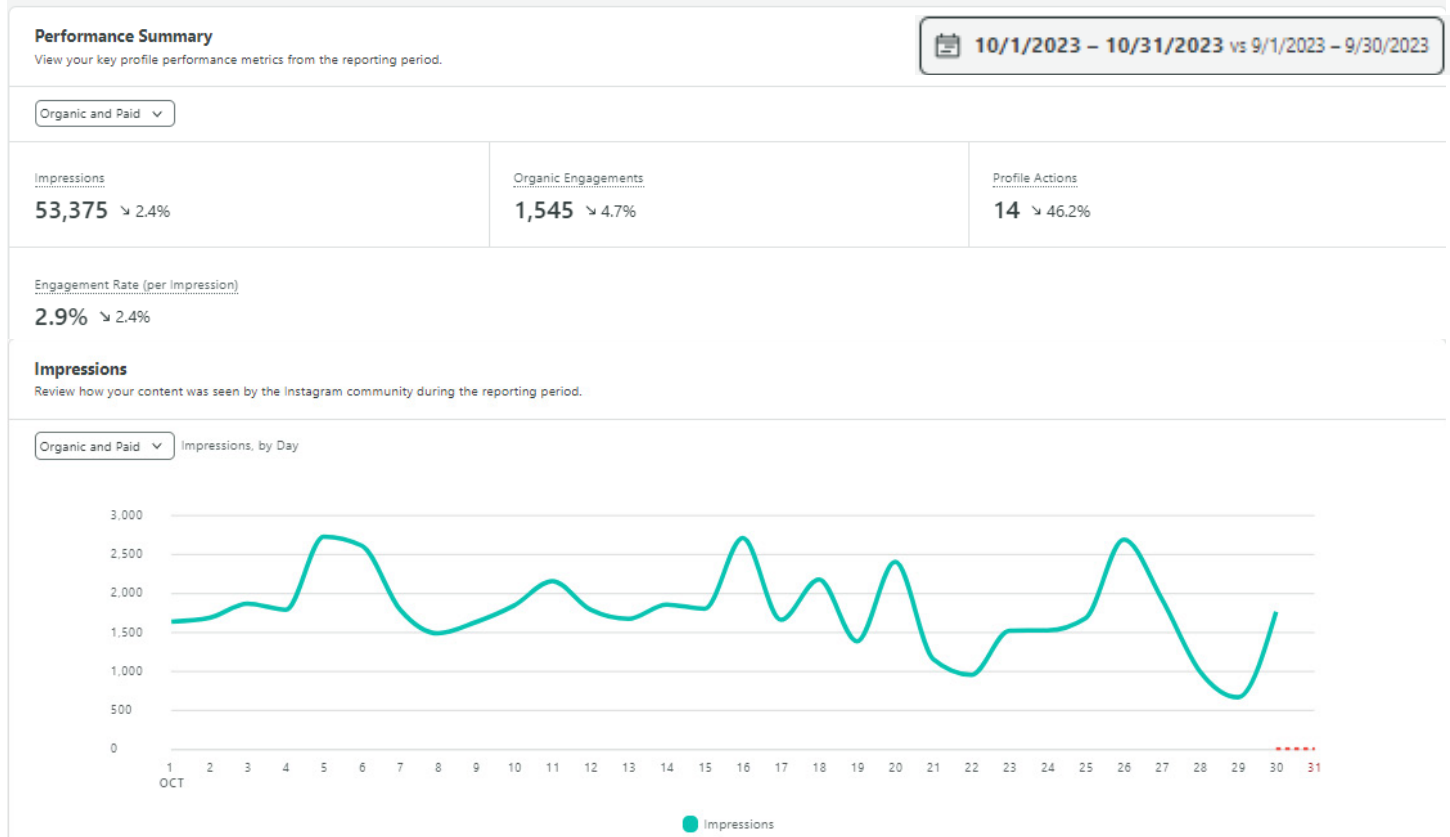
SOCIAL MEDIA REPORT

OCTOBER 2023



**COMMUNICATIONS
& MARKETING**

Instagram | [instagram.com/northwestcollege](https://www.instagram.com/northwestcollege)



Top Posts

Review your top posts, stories, and reels published during the selected time period, based on the post, story, or reel's lifetime performance.

Descending | by Lifetime Engagements

Thu 10/26/2023 4:00 pm PDT

Single-digit temperatures and below-zero wind chill at #NWCwyoming for a few days. But there are still things to do on campus and these guys didn't let the weather stop them today. Be li...

Thu 10/5/2023 5:30 pm PDT

For those up early enough on Wednesday morning this week, you might have spotted some of our #NWCwyoming wrestlers in the open country north and hills of town doing some of the hard work...

Fri 10/20/2023 11:43 am PDT

Here are a few updated shots of what's happening around the construction zone of the new #NWCwyoming student center. And as you can see, fall hasn't quite left us yet.

SOCIAL MEDIA REPORT

OCTOBER 2023



**COMMUNICATIONS
& MARKETING**

X (formerly known as Twitter) | twitter.com/NWCWyo

Performance Summary

View your key profile performance metrics from the reporting period.

10/1/2023 – 10/31/2023 vs 9/1/2023 – 9/30/2023

Impressions
690 ↗ 10.8%

Engagements
19 ↗ 216.7%

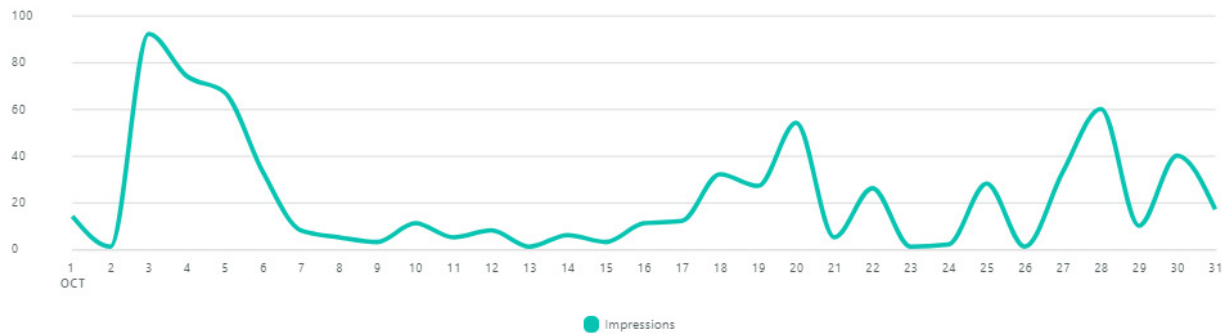
Post Link Clicks
1 ↗ —

Engagement Rate (per Impression)
2.8% ↗ 185.9%

Impressions

Review how your content was seen by the Twitter community during the reporting period.

Impressions, by Day



Top Posts

Review your top posts published during the selected time period, based on the post's lifetime performance.

Descending by Lifetime Engagements

@NWCWyo
Tue 10/3/2023 10:02 pm UTC

This Wednesday at 12:20 p.m. a nationwide test will be conducted of the national Emergency Alert System (EAS) and the national Wireless Emergency Alert (WEA) system, being conducted on a national level in accordance with FEMA requirements. This is only an operational test.

@NWCWyo
Fri 10/27/2023 7:15 pm UTC

If you're planning to attend the [#NWCwyoming](#) men's soccer game on Saturday vs. Casper College, there's been a change of venue. Due to weather, Trapper Field is unplayable, and the game has been mov...

@NWCWyo
Thu 10/5/2023 3:24 pm UTC

A transfer admissions counselor from Montana Tech is coming to visit TODAY! Deborah Luft will be in the Science & Math Lobby from 9:30 a.m. to 1:00 p.m. and will be available for any students who are...

WEBSITE TRAFFIC REPORT

OCTOBER 2023



COMMUNICATIONS
& MARKETING

Google Analytics: nwc.edu Users | Views | Sessions | Engagement | Top 10 Pages | Top 20 Campaigns | Traffic Sources

Total users 16.5K -22.0%	New users 13.5K -25.4%	Views 85.1K -18.2%	Sessions 38.3K -20.1%	Engaged sessions 17.8K -19.8%	Oct 1, 2023 - Oct 31, 2023
---------------------------------------	-------------------------------------	---------------------------------	------------------------------------	--	----------------------------

[Comparison %s are vs. previous year]

Top Ten Most Viewed Pages

Page title	Views	% Δ	Total users	% Δ	Engagement r...	% Δ
Home :: Northwest College :: Powell, Wyoming	28,768	-22.1%	8,620	-23.8%	44.45%	4.5%
Application for Admission	3,870	-7.0%	775	-11.4%	68.16%	198.7%
Programs by Academic Area :: Academics :: Northwest College :: Powell, Wyoming USA	2,623	-	1,401	-	93.51%	-
Results :: Search :: Northwest College :: Powell, Wyoming USA	2,224	-	1,264	-	88.87%	-
Home :: Calendar of Events :: Northwest College	2,038	6.8%	342	2.1%	89.29%	598.7%
Home :: Academics :: Northwest College :: Powell, Wyoming USA	2,034	-	1,234	-	95.03%	-
Home :: Hinckley Library :: Northwest College :: Powell, Wyoming USA	1,458	-	555	-	64.15%	-
Academics :: Northwest College :: Powell, Wyoming USA	1,233	-	683	-	68.96%	-
Class Schedule & Syllabi :: Academics :: Northwest College :: Powell, Wyoming USA	1,186	-	531	-	84.04%	-

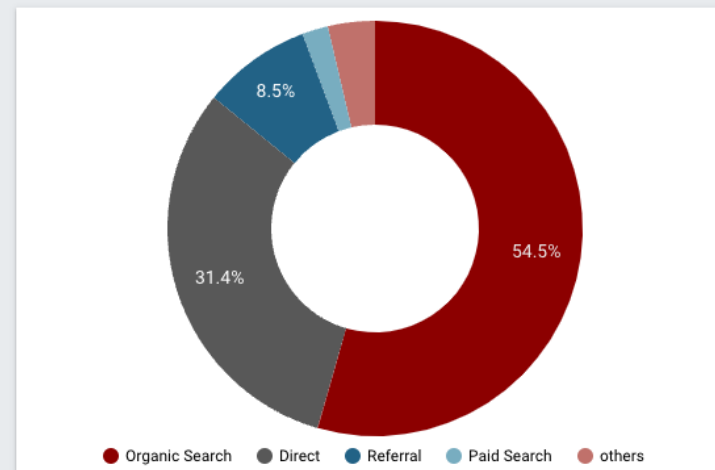
1 - 10 / 2248

Top Ten Most Viewed Campaigns (paid and non paid)

Session campaign	Session medium	Session source	Views
1. A360 PPC - Agriculture	ppc	bing	340
2. A360 PPC - Allied Health ...	ppc	google	260
3. news	social	Facebook	247
4. a360_facebook_traffic	paid	facebook	239
5. chatAnswers	trapperChatBot	website	181
6. A360 PPC - Agriculture G...	ppc	bing	153
7. A360 PPC - Agriculture	ppc	google	110
8. A360 PPC - Allied Health ...	ppc	bing	108
9. A360 PPC - Agriculture G...	ppc	google	48
10. a360_facebook_leadgen	paid	facebook	32

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Traffic Sources



WEBSITE TRAFFIC REPORT

OCTOBER 2023



**COMMUNICATIONS
& MARKETING**

G Google Analytics: [nwc.edu](#) *User Count by Region | By Country | By Operating System | By Device | By Browser*

User Count by Region

Region	Total users	% Δ
Wyoming	5,350	-11.9% ↓
Colorado	2,258	-11.1% ↓
Montana	1,021	-7.2% ↓
Arizona	815	-12.0% ↓
California	765	-37.5% ↓
Utah	573	-17.0% ↓
Washington	515	-24.3% ↓
Idaho	426	-11.1% ↓
(not set)	425	-12.2% ↓
New Mexico	425	6.5% ↑

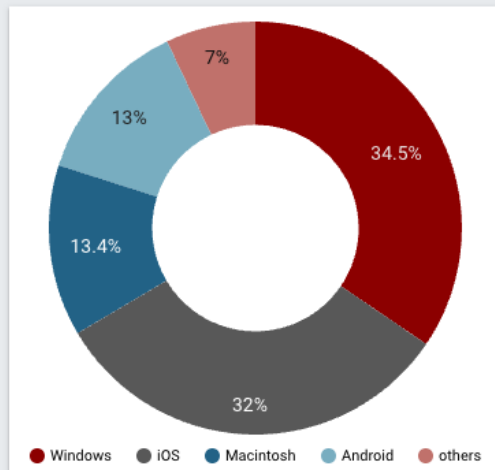
1 - 10 / 391 < >

User Count by Country

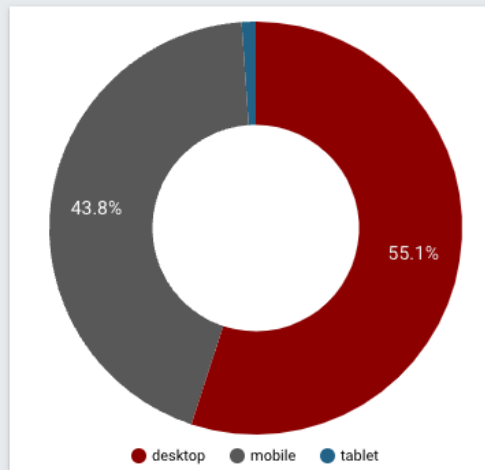
Country	Total users	% Δ
United States	13,591	-25.6% ↓
China	185	-30.7% ↓
Nigeria	136	119.4%...
Canada	135	-16.1% ↓
India	114	10.7% ↑
Brazil	106	-10.9% ↓
Japan	104	18.2% ↑
Pakistan	98	40.0% ↑
United Kingdom	84	0.0%
Ghana	72	414.3%...

1 - 10 / 118 < >

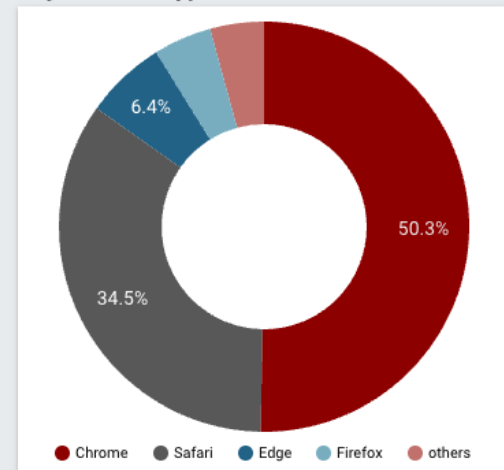
By Operating System



By Device Type



By Browser Type



WEBSITE TRAFFIC REPORT

OCTOBER 2023



G Google Analytics: [nwc.edu](#) *Top 10 Sources All | Top 10 Sources External | Top Social Sources | Days of the Week*

Top Ten Sources (ALL)

Rank	Session source	Session medium	Sessions	% Δ
1.	google	organic	15,049	-21.3% ↓
2.	(direct)	(none)	9,283	-19.4% ↓
3.	login.microsoftonline.com	referral	4,241	-37.5% ↓
4.	experience.elluciancloud.com	referral	2,332	102.8% ↑
5.	bing	organic	1,106	-24.5% ↓
6.	nwc.wufoo.com	referral	378	-24.6% ↓
7.	bing	ppc	259	709.4% ↑
8.	yahoo	organic	232	-37.6% ↓
9.	facebook	paid	205	-
1...	google	ppc	152	-41.5% ↓

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Top Ten Sources (External)

Rank	Session source	Session medium	Sessions	% Δ
1.	google	organic	15,049	-21.3% ↓
2.	bing	organic	1,106	-24.5% ↓
3.	bing	ppc	259	709.4% ↑
4.	yahoo	organic	232	-37.6% ↓
5.	facebook	paid	205	-
6.	google	ppc	152	-41.5% ↓
7.	duckduckgo	organic	141	-33.5% ↓
8.	m.facebook.com	referral	102	-63.3% ↓
9.	l.facebook.com	referral	80	-50.9% ↓
1...	nwc.wyldcatalog.org	referral	62	37.8% ↑

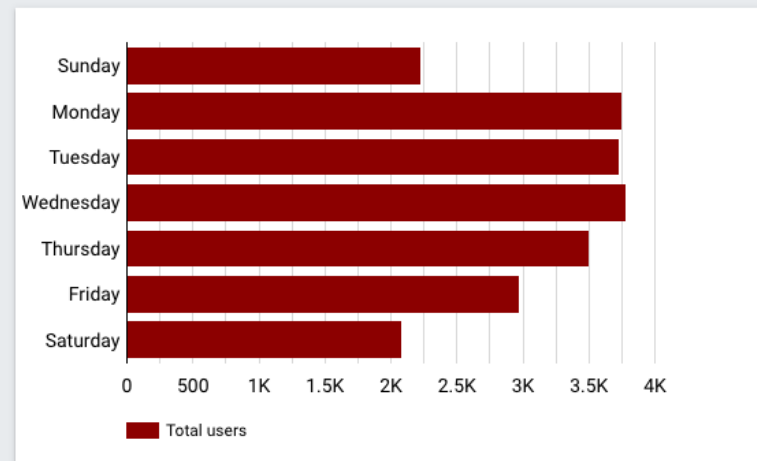
1 - 10 / 161 < >

Sessions by Social Sources

Rank	Session source	Sessions...	% Δ
1.	facebook	208	4,060.0% ↑
2.	m.facebook.com	102	-63.3% ↓
3.	l.facebook.com	80	-50.9% ↓
4.	lm.facebook.com	26	-78.0% ↓
5.	facebook.com	23	-20.7% ↓
6.	l.instagram.com	13	-81.4% ↓
7.	instagram.com	6	50.0% ↑
8.	youtube.com	1	0.0%

1 - 8 / 8 < >

Most Popular Days of the Week



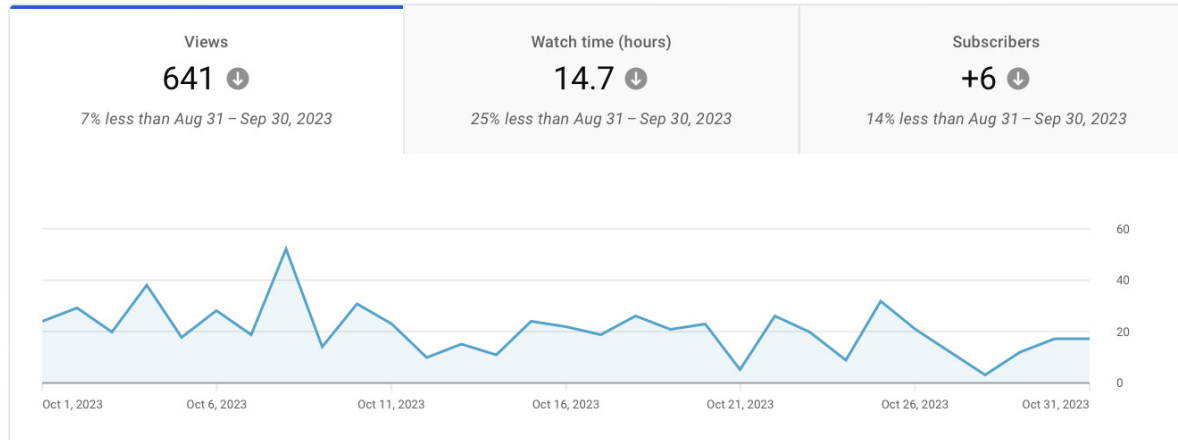
VIDEO ANALYTICS REPORT

OCTOBER 2023








YouTube analytics | youtube.com/NorthwestCollege

Performance of videos uploaded to the Northwest College YouTube channel compared to previous month:



Top video content this month:

Content	duration	Views
1  TurnItIn Instructor Tutorial Apr 28, 2015	1:11 (12.4%)	166
2  Plagiarism and its consequences Mar 23, 2015	2:15 (22.8%)	84
3  Equine Studies Jan 19, 2021	0:53 (64.8%)	54
4  Northwest College 2023 Commencement May 14, 2023	0:33 (0.9%)	47
5  Northwest College Graduation May 2022 May 14, 2022	2:53 (3.8%)	25



Classified Staff

October 2023

Classified Staff October Activities

The Classified Executive Staff held a Halloween luncheon and costume party on Tuesday October, 31st.

We are also in the planning stages for the Tree Lighting Ceremony, which will be held December 7th, 2023, and are making preparations for decorating the Classified Staff Tree for the Library's Parade of Tree's, which will be held on December 12th, 2023.

Thank you,
Holly

2023 – 2024 Classified Staff Executive Committee:

Kara Warren, Cheri Mateo, Marianne Harrison, Nydia Jurado Ruiz, Ruth Peyton -Members



To: President Lisa Watson
From: Jen Litterer-Trevino, Faculty Senate President
CC: NWC Faculty Senate; Keli Borders, Executive Secretary to the President and the Board of Trustees

Dated: November 3, 2023

Faculty Senate hosted its second vote to make some changes to the Constitution of the NWC Faculty Organization. We had 29 out of 55 faculty vote which is a 53% turn out and mostly unanimous approval from the faculty to make changes. These changes included faculty representation on College Council to build consistent faculty representation and updated the Faculty Welfare Committee representation and responsibilities to be in line with Policy Review Committee.

Faculty also finished midterm grades and are working with students that received unsatisfactory, D and F as midterm grades. Faculty have started preparing for Advising Day that will be November 7th and Preview Day on November 17th.

Respectfully Submitted,

Jen Litterer-Trevino, Assistant Professor of Photography

November 2023

During the month of October, the P-Staff Executive Committee met twice, and the Care Committee met once to discuss goals and activities for the year. Some of the items discussed are listed below.

Care Committee Activities: The Care Committee discussed and is working to organize the following activities:

- Care Baskets for students that remain on campus throughout the winter break.
- Mini-Massages for professional staff members on November 16.
- Christmas Activities:
 - Decorating a P-Staff tree in the Hinckley Library.
 - Gingerbread house decorating and judging competition.
- Summer P-Staff trip: Potential trip to Horseshoe Bend for a boat tour and lunch.

Professional Development Opportunities: Some ideas that were discussed for lunch-and-learn sessions included:

- FERPA training
- Campus Safety/Security training
- Teambuilding activities

College Council By-Laws: An electronic ballot was sent to all P-Staff members to weigh-in on the proposed amendments to the College Council By-Laws. The results were unanimously in favor of the proposed changes.



nwc.edu/mission



nwc.edu/vision



TO: Lisa Watson, NWC President
FROM: Shelby Wetzel, NWC Foundation Executive Director
RE: NWC Foundation Activities for October 2023

NWC Foundation/Alumni Association Boards:

- Held Foundation Finance and Donor Accountability/Stewardship Committee meetings.
- Conducted an online Board Assessment survey with Foundation directors.
- Held Foundation Board meeting on October 25. Awarded grants to Kim Fletcher to launch a JED Fundamentals Mental Health Program and to Jo-el Sauers and Cammy Rowley to offer a series of Family Reading Nights in Hickley Library led by Education students for area families with young children.
- Addressing various administrative changes necessary as part of the Foundation's fiscal year transition. Collaborating with auditors regarding financial transition and scheduling.
- Developing new farm leases for ground near the College. Also working with tenants of some property that was recently donated.
- Held Communications and Events Committee meetings for the Alumni Association.

Fundraising:

- Conducting major gift solicitations to secure Vibrancy Campaign commitments for the Student Center. Coordinating publicity to educate the public about the project.
- Coordinating Student Center Facility Naming opportunities with potential donors. Also developing the Naming recognition system with architects to complement the new building's design.
- Conducted an analysis of Trapper Booster Club memberships and fundraising.
- Distributed email follow-up for the fall alumni and community fundraising cycle.
- Continuing cultivation and solicitation work with donor prospects and follow-up regarding pledges and gift documents.

Marketing/Events:

- Developed content for Partners Press newsletter and coordinated design with Printing Services.
- Collaborated on writing for a second newspaper guest column about the Student Center.
- Planning three Scholarship Donor Receptions because of space and food service challenges with construction on campus.
- Developed NWC Gift Tags as holiday gift for alumni supporters.
- Also selected photos and content for the Foundation's 2024 Calendar for donors.

Miscellaneous:

- Facilitated re-awards for 2023-24 Scholarships with Financial Aid.
- Participating in the development of a new Grants Program for NWC.

November 3, 2023

TO: Board of Trustees

FROM: Lisa M. Watson, President, VPASF

RE: Student Center Project Update

Temporary Dining Facility

Design work for the soccer conversion is estimated to begin December 1, 2023. Cost estimates and project timelines will be developed in consideration of the entire project.

Student Center Building

Construction on the Student Center continues to focus on framing, steelwork, and concrete pours. The steel work relating to the exterior walls has begun. Steel walls are being placed and covered with exterior wallboard/insulation panels. The current goal is to enclose the building before winter arrives. This will allow continued construction work throughout the year. The Trustees will tour the space in the near future.

Projected Financing

The College's efforts to save for the project continue to make a difference and will ensure no debt will be taken on for the building. See below for an updated report on the costs as of the end of October, and the payments to the state as of the end of October.

	State - GF	NWC - PF	Total
BUDGETED COST	13,911,668.00	11,219,088.00	25,130,756.00
Encumbered	1,250,191.62	1,250,191.59	2,500,383.21
Expenses	4,065,048.45	4,027,110.13	8,092,158.58
REMAINING BUDGET EXPENSE	8,596,427.93	5,941,786.28	14,538,214.21
	State - GF	NWC - PF	Total
BUDGETED REVENUE	13,911,668.00	11,219,088.00	25,130,756.00
CASH REC'D BY THE STATE	13,911,668.00	5,570,509.00	19,482,177.00
AMOUNT TO BE PAID TO THE STATE	-	5,648,579.00	5,648,579.00

November 3, 2023

TO: Lisa M. Watson, President

FROM: Mark Grant, Finance Director

RE: Check Register Summary

The following is a summary of the checks processed during the month:

	Supplies	Servs/Fees/ Repr/ Maint	Assoc/Travel / Misc	Utilites/Ins/ Support	Other Operating Exp	New Constr/ Cap Impr	Total
Fund 10	\$ 45,387.32	\$ 128,740.55	\$ 87,299.20	\$ 48,542.48	\$ 29,250.57	\$ -	\$ 339,220.12
Fund 11	671.69	5,039.20	6,697.08	144.00	151,445.11	-	163,997.08
Fund 12	13,484.68	31,394.79	4,523.00	27,962.07	154,609.88	11,581.74	243,556.16
Fund 14	-	-	-	-	196.05	-	196.05
Fund 15	4,920.56	3,579.60	824.85	1,518.13	10,300.04	-	21,143.18
Fund 22	1,300.92	23,882.38	34,848.08	-	3,136.65	-	63,168.03
Fund 70	-	119,328.00	-	-	-	-	119,328.00
Fund 71	-	20,346.16	-	-	-	103,521.54	123,867.70
Fund 74	-	-	-	-	-	-	-
Total	\$ 65,765.17	\$ 332,310.68	\$ 134,192.21	\$ 78,166.68	\$ 348,938.30	\$ 115,103.28	\$ 1,074,476.32

Please find the attached August check register for your review.

FUNDS

10 CURRENT FUND - UNRESTRICTED

- 10 OPERATING FUND
- 11 ONE MILL FUND
- 12 AUXILIARY FUND
- 13 BOCES
- 14 COMMUNITY EDUC/NON-CREDIT
- 15 CONTINUING EDUCATION/CONTRACT TRAINING

20 CURRENT FUND - RESTRICTED

- 22 GENERAL RESTRICTED - (new 1997)
- 24 FEDERAL PELL/SEOG/WORKSTUDY
- 25 FEDERAL FUNDS
- 26 RESTRICTED SCHOLARSHIPS - (new 2000)
- 27 WORKFORCE RESTRICTED - (new 2009)

30 LOAN FUNDS

- 30 WILMA LATIMER LOAN FUND

40 ENDOWMENT AND SIMILAR FUNDS

- 41 NWC QUASI ENDOWMENT FUNDS

60 AGENCY FUNDS

- 60 AGENCY FUND
- 61 AGENCY-FOUNDATION PASS THRU - (new 2006)

70 PLANT FUNDS

- 70 PLANT RENEWAL & REPLACEMENT FUND
- 71 PLANT CONSTRUCTION
- 72 FIXED ASSETS
- 74 RETIREMENT OF INDEBTEDNESS

91 Current Funds Fee Revenue Distribution Clearing

Boces removed from funds January 1999 – re-opened July 2017

NORTHWEST COLLEGE CHECK REGISTER - November 2023

10 Operating Fund							
Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
10	10/12/2023	V0280386	Aca Computing	91 Supplies	ITsavvy LLC	APC Cartridge#115	\$642.96
10	10/12/2023	V0280386	Aca Computing	91 Supplies	ITsavvy LLC	APC Cartridge #117	\$1,831.04
10	10/12/2023	V0280386	Aca Computing	91 Supplies	ITsavvy LLC	APC Cartridge #118	\$1,893.96
10	10/12/2023	V0280386	Aca Computing	91 Supplies	ITsavvy LLC	Shipping	\$335.00
10	10/25/2023	V0280557	Acad Affairs VP	91 Supplies	Chronicle of Higher Educ	Site license	\$250.00
10	10/11/2023	V0280352	Agriculture	91 Supplies	Transfer Visa	Mixers, beakers	\$80.79
10	10/11/2023	V0280352	Agriculture	91 Supplies	Transfer Visa	Seed, crowns, starts,	\$95.38
10	10/11/2023	V0280352	Agriculture	91 Supplies	Transfer Visa	Soil amendments/pots	\$82.25
10	10/4/2023	V0280180	Art	91 Supplies	Bradford Sup Co	parts	\$24.88
10	10/4/2023	V0280181	Art	91 Supplies	Powell Ace Hardware LLC	Nipples, elbows (45 & 90)	\$78.62
10	10/4/2023	V0280182	Art	91 Supplies	Aldrich's Lumber	Flange, nipple, elbow	\$66.71
10	10/4/2023	V0280187	Art	91 Supplies	Powell Ace Hardware LLC	Adhesive, glue, copper	\$26.16
10	10/4/2023	V0280187	Art	91 Supplies	Powell Ace Hardware LLC	Kleenex, garbage bags,	\$65.33
10	10/4/2023	V0280208	Art	91 Supplies	Gestalt Studios	Pens, ink	\$27.45
10	10/10/2023	V0280321	Art	91 Supplies	Aldrich's Lumber	Wood, screws, nuts,	\$64.57
10	10/26/2023	V0280580	Art	91 Supplies	Transfer Visa	Clay, workshop reg fees	\$65.80
10	10/26/2023	V0280580	Art	91 Supplies	Transfer Visa	Registration fees	\$25.00
10	10/30/2023	V0280618	Art	91 Supplies	Synchrony Bank/Amazon	Cheesecloth, gold	\$39.89
10	10/11/2023	V0280348	Athletic Dir	91 Supplies	Transfer Visa	Powell Tribune subscrip	\$55.00
10	10/12/2023	V0280378	Athletic Dir	91 Supplies	Transfer Visa	Vertek for JFC	\$494.00
10	10/24/2023	V0280532	Athletic Dir	91 Supplies	Keith B. McCallister	CPR/First Aid renewal Rob	\$42.00
10	10/4/2023	V0280216	Athletic Trainer	91 Supplies	Performance Health - Medco	BlazePod Trainer kit	\$359.10
10	10/4/2023	V0280224	Athletic Trainer	91 Supplies	Mobility Plus	3 wheel scooter	\$300.00

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
10	10/26/2023	V0280599	Athletic Trainer	91 Supplies	Intergrated Medical	Pump, Cuffs, Case, Kit	\$907.88
10	10/4/2023	V0280190	Biology	91 Supplies	Powell Ace Hardware LLC	Soap, sponges, bear spray	\$150.60
10	10/4/2023	V0280222	Biology	91 Supplies	Carolina Biological Sup	Glycerol	\$178.64
10	10/4/2023	V0280223	Biology	91 Supplies	Powell Ace Hardware LLC	Super glue, bear spray,	\$95.55
10	10/23/2023	V0280519	Biology	91 Supplies	Sodexo Operations LLC	Lunches/pizza-field trip	\$130.00
10	10/5/2023	V0280228	Bldg Maint	91 Supplies	American Welding & Gas Inc	welding supplies: shop	\$79.72
10	10/5/2023	V0280235	Bldg Maint	91 Supplies	Specialty Tool & Attachment	shop: tools	\$124.00
10	10/5/2023	V0280238	Bldg Maint	91 Supplies	Fastenal Company	shop: filters	\$356.69
10	10/5/2023	V0280247	Bldg Maint	91 Supplies	Powell Ace Hardware LLC	Shop supplies	\$401.39
10	10/10/2023	V0280333	Bldg Maint	91 Supplies	McIntosh Oil Inc	Fuel Sept 2023	\$866.42
10	10/12/2023	V0280384	Bldg Maint	91 Supplies	Aldrich's Lumber	Shop supplies	\$45.86
10	10/19/2023	V0280466	Bldg Maint	91 Supplies	John Deere Financial	shop	\$268.26
10	10/19/2023	V0280467	Bldg Maint	91 Supplies	McMaster Carr Sup Co	armory: locks, chains	\$82.04
10	10/26/2023	V0280577	Bldg Maint	91 Supplies	Ryno's Rental LLC	boom rental	\$413.00
10	10/26/2023	V0280578	Bldg Maint	91 Supplies	Big Horn Co-op Marketing	fuel physical plant	\$1,112.25
10	10/30/2023	V0280620	Bldg Maint	91 Supplies	Transfer Visa	Shop-extra panel	\$813.56
10	10/30/2023	V0280621	Bldg Maint	91 Supplies	Transfer Visa	Shop sup-filters	\$610.78
10	10/10/2023	V0280333	Campus Security	91 Supplies	McIntosh Oil Inc	Fuel Sept 2023	\$308.49
10	10/30/2023	V0280618	Campus Security	91 Supplies	Synchrony Bank/Amazon	Batteries	\$118.16
10	10/30/2023	V0280618	Comm & Mktg	91 Supplies	Synchrony Bank/Amazon	Computer cords, hubs,	\$51.67
10	10/5/2023	V0280256	Computer Srv	91 Supplies	Cawley Company	200 face plates/logo	\$431.31
10	10/5/2023	V0280257	Computer Srv	91 Supplies	Office Shop	Replacement staple	\$83.44
10	10/23/2023	V0280520	Computer Srv	91 Supplies	SHI International Corp	Quest Spotlight SQL	\$1,527.00
10	10/30/2023	V0280618	Computer Srv	91 Supplies	Synchrony Bank/Amazon	Wired & Wireless	\$452.88
10	10/30/2023	V0280618	Criminal Justice	91 Supplies	Synchrony Bank/Amazon	Batteries for simulator	\$65.90
10	9/28/2023	V0280162	Cust/Grounds	91 Supplies	Transfer Visa	Cleaners	\$12.58

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
10	10/5/2023	V0280240	Cust/Grounds	91 Supplies	KB Commercial Products	custodial: supplies	\$1,281.91
10	10/19/2023	V0280469	Cust/Grounds	91 Supplies	KB Commercial Products	custodial supplies	\$1,020.15
10	10/30/2023	V0280621	Cust/Grounds	91 Supplies	Transfer Visa	Soap	\$18.87
10	10/31/2023	V0280651	Cust/Grounds	91 Supplies	KB Commercial Products	Cleaners, wipes, filters	\$229.45
10	10/10/2023	V0280332	EMS Prog	91 Supplies	Sodexo Operations LLC	EMS meals	\$131.40
10	10/10/2023	V0280334	EMS Prog	91 Supplies	Nwc Bookstore	Uniform shirts	\$330.74
10	10/19/2023	V0280479	EMS Prog	91 Supplies	NAEMT	Course certification fee	\$50.00
10	10/30/2023	V0280618	EMS Prog	91 Supplies	Synchrony Bank/Amazon	Backpacks-EMS	\$85.36
10	9/28/2023	V0280164	Enroll Serv	91 Supplies	Transfer Visa	Meals	\$33.26
10	10/18/2023	V0280414	Enroll Serv	91 Supplies	McGraw Hill	Placement tests	\$3,930.00
10	10/25/2023	V0280565	Enroll Serv	91 Supplies	Transfer Visa	Campaign design software	\$119.99
10	10/18/2023	V0280443	Equine Studies	91 Supplies	Good 4 Dirt LLC	Dust control oil	\$1,744.43
10	10/18/2023	V0280454	Equine Studies	91 Supplies	John Deere Financial	Rope, clamps, bolt snap	\$252.45
10	10/5/2023	V0280243	Grounds	91 Supplies	J & S Greenhouse	flowers for 2024	\$1,271.00
10	10/5/2023	V0280247	Grounds	91 Supplies	Powell Ace Hardware LLC	Grounds supplies	\$379.01
10	10/5/2023	V0280248	Grounds	91 Supplies	Powell Welding & Industrial Sup	grounds: equipment	\$52.56
10	10/12/2023	V0280364	Grounds	91 Supplies	Bobcat of the Big Horn Basin	grounds: supplies	\$10.68
10	10/12/2023	V0280368	Grounds	91 Supplies	O'Reilly Auto Parts	grounds: supplies	\$60.36
10	10/19/2023	V0280466	Grounds	91 Supplies	John Deere Financial	grounds: supplies	\$103.92
10	10/26/2023	V0280573	Grounds	91 Supplies	Bradford Sup Co	grounds: supplies	\$3.62
10	10/11/2023	V0280351	Internt'l Recruit	91 Supplies	Transfer Visa	Adhesive, fabric	\$29.51
10	10/11/2023	V0280351	Internt'l Recruit	91 Supplies	Transfer Visa	Cups, creamer, tubs	\$83.96
10	10/30/2023	V0280618	Internt'l Recruit	91 Supplies	Synchrony Bank/Amazon	Hot chocolate	\$59.68
10	10/30/2023	V0280618	Internt'l Recruit	91 Supplies	Synchrony Bank/Amazon	Labels, tabs, sheet	\$232.23
10	10/30/2023	V0280618	Internt'l Recruit	91 Supplies	Synchrony Bank/Amazon	Polish flag	\$6.95
10	10/30/2023	V0280618	Library	91 Supplies	Synchrony Bank/Amazon	Decorations, glue sticks	\$77.31

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
10	10/19/2023	V0280481	Mens BB	91 Supplies	Andy Ward	Shoes-Amazon	\$134.07
10	10/4/2023	V0280184	Music	91 Supplies	Powell Ace Hardware LLC	Exacto blades	\$4.59
10	10/4/2023	V0280191	Music	91 Supplies	Powell Ace Hardware LLC	9V batteries	\$19.99
10	10/26/2023	V0280580	Music	91 Supplies	Transfer Visa	Cable project parts	\$184.21
10	10/26/2023	V0280580	Music	91 Supplies	Transfer Visa	Guitar strings	\$190.92
10	10/26/2023	V0280580	Music	91 Supplies	Transfer Visa	Virtual sound card	\$30.00
10	10/30/2023	V0280618	Music	91 Supplies	Synchrony Bank/Amazon	Headphone adapters,	\$138.17
10	10/30/2023	V0280618	Music	91 Supplies	Synchrony Bank/Amazon	U87 shock mount, ear pad	\$245.15
10	10/12/2023	V0280376	Nursing	91 Supplies	Billings Clinic	BLS eCards - course fee	\$12.00
10	10/12/2023	V0280377	Nursing	91 Supplies	R & A Safety LLC	Drug testing	\$130.00
10	10/30/2023	V0280618	Nursing	91 Supplies	Synchrony Bank/Amazon	Batteries, laminating	\$31.22
10	10/30/2023	V0280618	Nursing	91 Supplies	Synchrony Bank/Amazon	Hose clamps, connectors	\$20.97
10	10/30/2023	V0280625	Nursing	91 Supplies	Sodexo Operations LLC	Nursing advisory board	\$116.40
10	10/11/2023	V0280354	Outdoor Ed	91 Supplies	Transfer Visa	NASAR/ZOLEO annual fee	\$255.00
10	10/11/2023	V0280354	Outdoor Ed	91 Supplies	Transfer Visa	National ski patrol/OEC course	\$188.00
10	10/18/2023	V0280465	Outdoor Ed	91 Supplies	John Deere Financial	Extension cord	\$34.99
10	10/4/2023	V0280169	Photography	91 Supplies	Absaroka Door	Glass	\$721.40
10	10/4/2023	V0280226	Photography	91 Supplies	Andrew P. Dimich	Field studies catering	\$682.50
10	10/11/2023	V0280352	Photography	91 Supplies	Transfer Visa	Camera lens repairs	\$750.95
10	10/30/2023	V0280618	Photography	91 Supplies	Synchrony Bank/Amazon	Leaf blower, mens faux	\$225.98
10	10/10/2023	V0280333	Pres Office	91 Supplies	McIntosh Oil Inc	Fuel Sept 2023	\$142.81
10	10/5/2023	V0280251	Registrar Off	91 Supplies	Fedex	Postage	\$55.62
10	10/10/2023	V0280333	Rodeo Men	91 Supplies	McIntosh Oil Inc	Fuel Sept 2023	\$2,236.26
10	10/11/2023	V0280346	Speech	91 Supplies	Transfer Visa	Convention reg fees	\$280.00
10	10/30/2023	V0280618	Stu Success Prog	91 Supplies	Synchrony Bank/Amazon	Self adhesive labels-	\$22.33
10	10/4/2023	V0280178	Welding	91 Supplies	Norco	Sanding disc, oxygen	\$255.27

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
10	10/4/2023	V0280210	Welding	91 Supplies	Norco	Best welds ER70S-6 .035	\$215.48
10	10/23/2023	V0280511	Welding	91 Supplies	Schnitzer Billings	Angle, flat. tube metal	\$4,410.08
10	10/23/2023	V0280514	Welding	91 Supplies	Norco	Oxygen	\$97.40
10	10/24/2023	V0280535	Welding	91 Supplies	Norco	Torch kits	\$1,842.06
10	10/24/2023	V0280536	Welding	91 Supplies	Norco	WD-40, oxygen	\$134.21
10	10/25/2023	V0280550	Welding	91 Supplies	Norco	Sanding belts	\$14.56
10	10/25/2023	V0280551	Welding	91 Supplies	Norco	Band saw fluid, lube	\$163.44
10	10/30/2023	V0280627	Welding	91 Supplies	Norco	1/4" die grinder	\$301.44
10	10/31/2023	V0280654	Welding	91 Supplies	Norco	Wood handle, blower motor	\$1,085.39
10	10/18/2023	V0280459	Womens BB	91 Supplies	Paintbrush Photography LLC	Poster design, photos	\$750.00
10	10/18/2023	V0280456	Wrestling	91 Supplies	BSN Sports	Wrestling team shoes	\$1,031.70
			Sum:	91 Supplies			\$45,387.32

10 Operating Fund

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
10	10/30/2023	V0280634	ABE,GED,ESL	92 Servs/Fees/Repr/Maint	Jessica A. Smith	HiSET test fees	\$60.00
10	9/28/2023	V0280093	ADA Compliance	92 Servs/Fees/Repr/Maint	Blackboard Inc	Annual compliance	\$8,652.00
10	10/18/2023	V0280451	Athletic Trainer	92 Servs/Fees/Repr/Maint	Powell Valley Health Care	Sept 2023 coverage	\$2,800.00
10	9/28/2023	V0280060	Bldg Maint	92 Servs/Fees/Repr/Maint	Bradford Sup Co	ashley boiler repair	\$72.84
10	10/5/2023	V0280241	Bldg Maint	92 Servs/Fees/Repr/Maint	3B's Plumbing	shop: repair wash bay	\$600.00
10	10/5/2023	V0280242	Bldg Maint	92 Servs/Fees/Repr/Maint	2M Company	equip repair: air vent	\$150.00
10	10/5/2023	V0280247	Bldg Maint	92 Servs/Fees/Repr/Maint	Powell Ace Hardware LLC	Building repairs	\$1,347.61
10	10/12/2023	V0280361	Bldg Maint	92 Servs/Fees/Repr/Maint	Powell Garage Door	repair phys plant door	\$574.00
10	10/12/2023	V0280362	Bldg Maint	92 Servs/Fees/Repr/Maint	2M Company	equip repair: orb steam	\$1,464.32
10	10/12/2023	V0280370	Bldg Maint	92 Servs/Fees/Repr/Maint	Absaroka Door	bldg repair: cabre door	\$3,964.87
10	10/12/2023	V0280383	Bldg Maint	92 Servs/Fees/Repr/Maint	Crum Electric	Electrical-EQ, YB,PP,	\$520.25

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
10	10/12/2023	V0280384	Bldg Maint	92 Servs/Fees/Repr/Maint	Aldrich's Lumber	Building repairs	\$2,680.49
10	10/19/2023	V0280470	Bldg Maint	92 Servs/Fees/Repr/Maint	Long Building Tech Inc	bldg repair: armory	\$136.50
10	10/19/2023	V0280471	Bldg Maint	92 Servs/Fees/Repr/Maint	Coulter Car Care	cc17 oil change	\$67.49
10	10/19/2023	V0280472	Bldg Maint	92 Servs/Fees/Repr/Maint	CED	electrical	\$191.27
10	10/19/2023	V0280473	Bldg Maint	92 Servs/Fees/Repr/Maint	Crum Electric	electrical	\$1,115.23
10	10/26/2023	V0280573	Bldg Maint	92 Servs/Fees/Repr/Maint	Bradford Sup Co	armory	\$283.08
10	10/26/2023	V0280583	Bldg Maint	92 Servs/Fees/Repr/Maint	Apex Mechanical LLC	armory electrical	\$10,104.83
10	10/30/2023	V0280618	Bldg Maint	92 Servs/Fees/Repr/Maint	Synchrony Bank/Amazon	Batteries ORB	\$101.78
10	10/30/2023	V0280622	Bldg Maint	92 Servs/Fees/Repr/Maint	Transfer Visa	Bldg repairs	\$1,957.67
10	10/30/2023	V0280630	Bldg Maint	92 Servs/Fees/Repr/Maint	Crum Electric	Electrical repairs-Armory	\$748.65
10	10/24/2023	V0280533	Campus Security	92 Servs/Fees/Repr/Maint	Transfer Visa	Reg Fees	\$275.00
10	10/18/2023	V0280426	College Serv	92 Servs/Fees/Repr/Maint	NCHERM Group LLC	Contracted legal services	\$325.00
10	10/18/2023	V0280445	College Serv	92 Servs/Fees/Repr/Maint	Bay Path University	Prof dev Enroll/mk mgt	\$2,490.00
10	10/18/2023	V0280423	Comm & Mktg	92 Servs/Fees/Repr/Maint	Powell Tribune	Enrollment campaign ads	\$274.00
10	9/28/2023	V0280067	Computer Srv	92 Servs/Fees/Repr/Maint	Show Me Cables	2 Port Mount box	\$25.85
10	9/28/2023	V0280067	Computer Srv	92 Servs/Fees/Repr/Maint	Show Me Cables	Cat6 UTP Solid PVC Cable	\$3,479.80
10	9/28/2023	V0280067	Computer Srv	92 Servs/Fees/Repr/Maint	Show Me Cables	Ethernet Patch Cbl-Noboot	\$92.50
10	9/28/2023	V0280067	Computer Srv	92 Servs/Fees/Repr/Maint	Show Me Cables	ICC 1 1/4 In Raceway-20pk	\$367.99
10	9/28/2023	V0280067	Computer Srv	92 Servs/Fees/Repr/Maint	Show Me Cables	ICC Jackeasy Term Tool	\$64.99
10	9/28/2023	V0280067	Computer Srv	92 Servs/Fees/Repr/Maint	Show Me Cables	ICC RJ45 Punchdown EZ	\$334.50
10	9/28/2023	V0280067	Computer Srv	92 Servs/Fees/Repr/Maint	Show Me Cables	Panduit Mount Box-4 port	\$21.16
10	9/28/2023	V0280067	Computer Srv	92 Servs/Fees/Repr/Maint	Show Me Cables	Shipping	\$8.99
10	9/28/2023	V0280068	Computer Srv	92 Servs/Fees/Repr/Maint	KnowBe4 Inc	KnowBe4 PhishER Plus Sub	\$602.40
10	9/28/2023	V0280090	Computer Srv	92 Servs/Fees/Repr/Maint	IT Outlet	Cisco wireless access point	\$660.00
10	9/28/2023	V0280090	Computer Srv	92 Servs/Fees/Repr/Maint	IT Outlet	Shipping	\$24.36
10	10/12/2023	V0280385	Computer Srv	92 Servs/Fees/Repr/Maint	ITsavvy LLC	Extended Warranty	\$1,467.50

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
10	10/12/2023	V0280385	Computer Srv	92 Servs/Fees/Repr/Maint	ITsavvy LLC	Software Support	\$637.50
10	10/23/2023	V0280512	Computer Srv	92 Servs/Fees/Repr/Maint	Office Shop	Copier maintenance	\$1,489.28
10	10/23/2023	V0280513	Computer Srv	92 Servs/Fees/Repr/Maint	Office Shop	Shredder for mailroom	\$2,235.00
10	10/25/2023	V0280558	Computer Srv	92 Servs/Fees/Repr/Maint	ConvergeOne Inc	NWCC-FLEX Licensing	\$25,934.40
10	10/5/2023	V0280240	Cust/Grounds	92 Servs/Fees/Repr/Maint	KB Commercial Products	custodial: equip repair	\$415.30
10	10/19/2023	V0280469	Cust/Grounds	92 Servs/Fees/Repr/Maint	KB Commercial Products	custodial equip repair	\$272.15
10	10/31/2023	V0280651	Cust/Grounds	92 Servs/Fees/Repr/Maint	KB Commercial Products	Equip repairs	\$245.15
10	10/31/2023	V0280641	Extend Camp	92 Servs/Fees/Repr/Maint	Interplay Learning Inc	Subscription renewal	\$1,990.00
10	10/5/2023	V0280244	Grounds	92 Servs/Fees/Repr/Maint	Heart Mtn Farm Sup Inc	grounds: equip repair jd	\$1,778.01
10	10/19/2023	V0280466	Grounds	92 Servs/Fees/Repr/Maint	John Deere Financial	grounds - equip repair	\$1,184.36
10	10/11/2023	V0280345	Instr Tech Sup	92 Servs/Fees/Repr/Maint	Wy Dept Educ	Co-hosting fees for 2023	\$1,000.00
10	10/4/2023	V0280170	Intern'l Recruit	92 Servs/Fees/Repr/Maint	CCID	Membership renewal	\$2,700.00
10	10/18/2023	V0280464	Mens BB	92 Servs/Fees/Repr/Maint	Mitchell H. Bevans	Official assignor 23-24	\$11,400.00
10	10/24/2023	V0280543	Mens Soccer	92 Servs/Fees/Repr/Maint	Montana Soccer Assigning LLC	10-28-23 Soccer officials	\$1,005.00
10	10/4/2023	V0280179	Music	92 Servs/Fees/Repr/Maint	Eric Hollenbeck	Artist in residence prof	\$400.00
10	10/10/2023	V0280322	Music	92 Servs/Fees/Repr/Maint	Craig Olson	Sept 23 piano tuning	\$450.00
10	10/26/2023	V0280580	Music	92 Servs/Fees/Repr/Maint	Transfer Visa	Meals	\$108.14
10	10/26/2023	V0280580	Music	92 Servs/Fees/Repr/Maint	Transfer Visa	Thunderbolt expansion	\$799.99
10	10/30/2023	V0280618	Music	92 Servs/Fees/Repr/Maint	Synchrony Bank/Amazon	NPA audio parts, office	\$139.17
10	10/11/2023	V0280354	Outdoor Ed	92 Servs/Fees/Repr/Maint	Transfer Visa	Class food sup, map	\$381.64
10	10/11/2023	V0280354	Outdoor Ed	92 Servs/Fees/Repr/Maint	Transfer Visa	Food supplies	\$28.46
10	10/18/2023	V0280465	Outdoor Ed	92 Servs/Fees/Repr/Maint	John Deere Financial	Fuel	\$37.95
10	10/30/2023	V0280618	Outdoor Ed	92 Servs/Fees/Repr/Maint	Synchrony Bank/Amazon	Rope splicing spike	\$8.88
10	10/19/2023	V0280468	Plant Admin	92 Servs/Fees/Repr/Maint	Big Sky Fire Protection Serv LLC	armory fire sprinkle insp	\$200.00
10	10/4/2023	V0280174	Rodeo Arena	92 Servs/Fees/Repr/Maint	Heart Mtn Farm Sup Inc	Tractor service, door	\$5,394.31
10	10/4/2023	V0280173	Rodeo Men	92 Servs/Fees/Repr/Maint	Del Nose	Oct 2023 cattle lease	\$3,150.00

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
10	10/24/2023	V0280535	Welding	92 Servs/Fees/Repr/Maint	Norco	Torch kits	\$923.94
10	10/19/2023	V0280480	Womens Soccer	92 Servs/Fees/Repr/Maint	NJCAA Region IX	Region tourney official	\$200.00
10	10/24/2023	V0280528	Womens Soccer	92 Servs/Fees/Repr/Maint	NWC Foundation	Lodging 10/12-15/23	\$225.00
10	10/4/2023	V0280203	Womens VB	92 Servs/Fees/Repr/Maint	Colorado Collegiate Officials LLC	23-24 Basketball Officials	\$11,525.00
10	10/4/2023	V0280211	Womens VB	92 Servs/Fees/Repr/Maint	Callee A. Erickson	VB book 09/29-30/23	\$80.00
10	10/4/2023	V0280217	Womens VB	92 Servs/Fees/Repr/Maint	Sydney Kessel	09/29-30/23 officiate	\$435.00
10	10/5/2023	V0280261	Womens VB	92 Servs/Fees/Repr/Maint	April McAuliffe	10-10-23 VBall official	\$280.00
10	10/10/2023	V0280320	Womens VB	92 Servs/Fees/Repr/Maint	Kyle Crawford	10/13-14/23 VBall officia	\$435.00
10	10/11/2023	V0280339	Womens VB	92 Servs/Fees/Repr/Maint	Laury Sealey	08-25-23 Officiate Trappe	\$260.00
10	10/11/2023	V0280340	Womens VB	92 Servs/Fees/Repr/Maint	Laury Sealey	10-10-23 Officiate VBall	\$205.00
10	10/11/2023	V0280341	Womens VB	92 Servs/Fees/Repr/Maint	Laury Sealey	10/13-14/23 Officiate	\$360.00
10	10/18/2023	V0280435	Womens VB	92 Servs/Fees/Repr/Maint	Callee A. Erickson	10-10-23 VBall book	\$40.00
10	10/18/2023	V0280436	Womens VB	92 Servs/Fees/Repr/Maint	Callee A. Erickson	10/13-14/23 VBall book	\$80.00
10	10/18/2023	V0280437	Womens VB	92 Servs/Fees/Repr/Maint	Laury Sealey	10-24-23 VBall official	\$205.00
10	10/18/2023	V0280438	Womens VB	92 Servs/Fees/Repr/Maint	Kyle Crawford	10-27-23 VBall official	\$280.00
10	10/18/2023	V0280439	Womens VB	92 Servs/Fees/Repr/Maint	Sydney Kessel	10-27-23 VBall official	\$280.00
10	10/18/2023	V0280440	Womens VB	92 Servs/Fees/Repr/Maint	Carl J. Horrocks	10-24-23 VBall official	\$280.00
10	10/23/2023	V0280510	Womens VB	92 Servs/Fees/Repr/Maint	Callee A. Erickson	10-24-23 VBall book	\$40.00
10	10/24/2023	V0280529	Womens VB	92 Servs/Fees/Repr/Maint	NWC Foundation	Official lodging 09/29-30	\$75.00
10	10/30/2023	V0280633	Womens VB	92 Servs/Fees/Repr/Maint	Callee A. Erickson	10-27-23 VBall book	\$40.00
10	10/24/2023	V0280544	Wrestling	92 Servs/Fees/Repr/Maint	Black Hills Nationals Wrestling	11-04-23 Officials 2023	\$1,000.00
			Sum:	92 Servs/Fees/Repr/Maint			\$128,740.55
10 Operating Fund							
Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
10	10/5/2023	V0280252	Acad Affairs VP	93 Assoc/Travel/Misc	David C Erickson	Laramie per diem	\$118.00

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
10	10/5/2023	V0280253	Acad Affairs VP	93 Assoc/Travel/Misc	Martin E. Stensing	Laramie per diem	\$118.00
10	10/10/2023	V0280326	Acad Affairs VP	93 Assoc/Travel/Misc	Jane Johnson	Per Diem South Dakota	\$259.00
10	10/10/2023	V0280327	Acad Affairs VP	93 Assoc/Travel/Misc	Christine M. Garceau	Per diem South Dakota	\$259.00
10	10/10/2023	V0280328	Acad Affairs VP	93 Assoc/Travel/Misc	Jennifer Litterer-Trevino	Per diem South Dakota	\$259.00
10	10/10/2023	V0280329	Acad Affairs VP	93 Assoc/Travel/Misc	Anthony M. Polvere	Per diem South Dakota	\$259.00
10	10/25/2023	V0280545	Acad Affairs VP	93 Assoc/Travel/Misc	Mrs. Marnee L. Crawford	Mileage reimbursement	\$371.70
10	10/25/2023	V0280561	Acad Affairs VP	93 Assoc/Travel/Misc	Transfer Visa	Lodging	\$320.00
10	10/18/2023	V0280416	ADA Compliance	93 Assoc/Travel/Misc	AHEAD	Membership renewal	\$295.00
10	10/30/2023	V0280618	ADA Compliance	93 Assoc/Travel/Misc	Synchrony Bank/Amazon	Sony digital records	\$119.97
10	10/11/2023	V0280353	Admin Serv	93 Assoc/Travel/Misc	Transfer Visa	CPE training NACUBO	\$300.00
10	10/11/2023	V0280353	Admin Serv	93 Assoc/Travel/Misc	Transfer Visa	GFOA.org reg fees	\$150.00
10	10/25/2023	V0280557	Admin Serv	93 Assoc/Travel/Misc	Chronicle of Higher Educ	Site license	\$250.00
10	10/10/2023	V0280319	Agriculture	93 Assoc/Travel/Misc	Transfer Motor Pool	Sept 23 mileage	\$184.95
10	10/11/2023	V0280352	Agriculture	93 Assoc/Travel/Misc	Transfer Visa	Renew membership dues	\$170.00
10	10/10/2023	V0280319	Animal Judge	93 Assoc/Travel/Misc	Transfer Motor Pool	Sept 2023 mileage	\$1,808.10
10	10/12/2023	V0280369	Animal Judge	93 Assoc/Travel/Misc	Transfer Visa	Lodging	\$1,844.62
10	10/12/2023	V0280369	Animal Judge	93 Assoc/Travel/Misc	Transfer Visa	Meals	\$895.41
10	10/23/2023	V0280509	Animal Judge	93 Assoc/Travel/Misc	Bronson J. Smith	Meals	\$55.83
10	10/31/2023	V0280646	Animal Judge	93 Assoc/Travel/Misc	Transfer Visa	Lodging	\$1,085.31
10	10/31/2023	V0280646	Animal Judge	93 Assoc/Travel/Misc	Transfer Visa	Meals	\$480.53
10	10/10/2023	V0280319	Athletic Dir	93 Assoc/Travel/Misc	Transfer Motor Pool	Sept 2023 mileage	\$237.00
10	10/10/2023	V0280319	Biology	93 Assoc/Travel/Misc	Transfer Motor Pool	Sept 2023 mileage	\$111.60
10	10/30/2023	V0280618	Campus Security	93 Assoc/Travel/Misc	Synchrony Bank/Amazon	Voice recorder, charger,	\$602.57
10	10/18/2023	V0280443	College Serv	93 Assoc/Travel/Misc	Good 4 Dirt LLC	Dust control oil	\$2,000.00
10	10/18/2023	V0280450	College Serv	93 Assoc/Travel/Misc	Beartooth Environmental Inc	Site eval & spreadsheet	\$2,190.00
10	10/10/2023	V0280319	Comm & Mktg	93 Assoc/Travel/Misc	Transfer Motor Pool	Sept 2023 mileage	\$93.15

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
10	9/28/2023	V0280066	Enroll Serv	93 Assoc/Travel/Misc	Transfer Visa	Lodging, meals	\$988.52
10	9/28/2023	V0280164	Enroll Serv	93 Assoc/Travel/Misc	Transfer Visa	Lodging, meals	\$584.12
10	10/10/2023	V0280319	Enroll Serv	93 Assoc/Travel/Misc	Transfer Motor Pool	Sept 2023 mileage	\$1,278.90
10	10/10/2023	V0280324	Enroll Serv	93 Assoc/Travel/Misc	Jessica J. Kasinger	Mileage reimbursement	\$207.00
10	10/25/2023	V0280565	Enroll Serv	93 Assoc/Travel/Misc	Transfer Visa	Lodging, meals	\$535.62
10	10/26/2023	V0280589	Enroll Serv	93 Assoc/Travel/Misc	Transfer Visa	Lodging, meals	\$887.32
10	10/26/2023	V0280589	Enroll Serv	93 Assoc/Travel/Misc	Transfer Visa	Meal	\$4.40
10	10/10/2023	V0280319	Forensic	93 Assoc/Travel/Misc	Transfer Motor Pool	Sept 2023 mileage	\$517.50
10	10/11/2023	V0280346	Forensic	93 Assoc/Travel/Misc	Transfer Visa	Lodging, meals,park	\$690.91
10	10/23/2023	V0280517	Forensic	93 Assoc/Travel/Misc	NWC Accounts Receivable	Entry fees, per diem	\$820.00
10	10/25/2023	V0280559	Institutional Research	93 Assoc/Travel/Misc	Transfer Visa	Membership dues	\$315.00
10	10/10/2023	V0280319	Intern'tl Recruit	93 Assoc/Travel/Misc	Transfer Motor Pool	Sept 23 mileage	\$1,452.10
10	10/18/2023	V0280448	Intern'tl Recruit	93 Assoc/Travel/Misc	Kara C. Ryf	Per diem NAFSA conf	\$206.50
10	10/4/2023	V0280195	Library	93 Assoc/Travel/Misc	Kanopy	65 views Sept	\$130.00
10	10/4/2023	V0280194	Mens BB	93 Assoc/Travel/Misc	BSN Sports	Tshirts	\$864.90
10	10/11/2023	V0280343	Mens BB	93 Assoc/Travel/Misc	Salt Lake Community College	SLCC scrimmage games	\$225.00
10	10/18/2023	V0280452	Mens BB	93 Assoc/Travel/Misc	Southeast Comm College	Mens BBall dues	\$508.33
10	10/19/2023	V0280481	Mens BB	93 Assoc/Travel/Misc	Andy Ward	Team snacks	\$32.14
10	10/19/2023	V0280482	Mens BB	93 Assoc/Travel/Misc	Andy Ward	Team snacks	\$133.86
10	10/24/2023	V0280542	Mens BB	93 Assoc/Travel/Misc	Andy Ward	Lodging, coffee	\$803.80
10	10/31/2023	V0280638	Mens BB	93 Assoc/Travel/Misc	BSN Sports	MBBall backpacks	\$599.71
10	10/31/2023	V0280639	Mens BB	93 Assoc/Travel/Misc	BSN Sports	MBBall travel gear	\$1,367.28
10	10/10/2023	V0280319	Mens Soccer	93 Assoc/Travel/Misc	Transfer Motor Pool	Sept 2023 mileage	\$5,879.57
10	10/18/2023	V0280452	Mens Soccer	93 Assoc/Travel/Misc	Southeast Comm College	Mens Soccer dues	\$308.33
10	10/19/2023	V0280485	Nursing	93 Assoc/Travel/Misc	Billy J. Crawford	Lodging, mileage	\$1,500.00
10	10/10/2023	V0280319	Outdoor Ed	93 Assoc/Travel/Misc	Transfer Motor Pool	Sept 2023 mileage	\$152.55

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
10	10/26/2023	V0280597	Outdoor Ed	93 Assoc/Travel/Misc	Keith B. McCallister	Mileage reimpbursement	\$45.90
10	10/10/2023	V0280319	Photography	93 Assoc/Travel/Misc	Transfer Motor Pool	Sept 2023 mileage	\$1,297.35
10	10/10/2023	V0280319	Plant Admin	93 Assoc/Travel/Misc	Transfer Motor Pool	Sept 2023 mileage	\$492.75
10	10/11/2023	V0280356	Plant Admin	93 Assoc/Travel/Misc	Transfer Visa	Lodging	\$1,385.04
10	10/18/2023	V0280441	Pres Office	93 Assoc/Travel/Misc	Keli Borders	Meal	\$23.13
10	10/25/2023	V0280548	Pres Office	93 Assoc/Travel/Misc	Lisa M. Watson	Cab/uber	\$64.14
10	10/25/2023	V0280571	Pres Office	93 Assoc/Travel/Misc	Transfer Visa	Airfares 2 people	\$1,602.40
10	10/25/2023	V0280571	Pres Office	93 Assoc/Travel/Misc	Transfer Visa	Car wash	\$18.00
10	10/25/2023	V0280571	Pres Office	93 Assoc/Travel/Misc	Transfer Visa	Lodging	\$96.05
10	10/25/2023	V0280571	Pres Office	93 Assoc/Travel/Misc	Transfer Visa	Meals, transportation	\$647.78
10	10/24/2023	V0280538	Registrar Off	93 Assoc/Travel/Misc	Brooke E. Merkel	Lodging, meals, fuel	\$318.53
10	9/28/2023	V0280082	Rodeo Men	93 Assoc/Travel/Misc	NWC Accounts Receivable	Havre Rodeo team per	\$880.00
10	10/4/2023	V0280172	Rodeo Men	93 Assoc/Travel/Misc	Northwest Rodeo Council	Trapper stampede rodeo	\$3,585.00
10	10/4/2023	V0280175	Rodeo Men	93 Assoc/Travel/Misc	NWC Accounts Receivable	Per diem meals	\$660.00
10	10/4/2023	V0280172	Rodeo Women	93 Assoc/Travel/Misc	Northwest Rodeo Council	Trapper stampede rodeo	\$3,585.00
10	10/11/2023	V0280354	Stu Success Prog	93 Assoc/Travel/Misc	Transfer Visa	Registration fees	\$170.00
10	10/11/2023	V0280346	Theatre	93 Assoc/Travel/Misc	Transfer Visa	Membership dues	\$65.00
10	10/11/2023	V0280354	Tutoring	93 Assoc/Travel/Misc	Transfer Visa	Chips, candy, cups, fruit	\$95.74
10	10/18/2023	V0280457	Womens BB	93 Assoc/Travel/Misc	BSN Sports	WBBall Brasilia XL	\$476.67
10	10/18/2023	V0280458	Womens BB	93 Assoc/Travel/Misc	BSN Sports	Pants, tops, shorts Wmbal	\$6,749.54
10	10/19/2023	V0280483	Womens BB	93 Assoc/Travel/Misc	Vision West Inc	WBBall tshirts	\$873.00
10	10/19/2023	V0280484	Womens BB	93 Assoc/Travel/Misc	Lauren K. Davis	Lodging, meals	\$1,070.07
10	10/23/2023	V0280516	Womens BB	93 Assoc/Travel/Misc	NWC Accounts Receivable	Per diem womens Bball	\$210.00
10	10/26/2023	V0280598	Womens BB	93 Assoc/Travel/Misc	Lauren K. Davis	Lodging	\$202.04
10	10/30/2023	V0280618	Womens BB	93 Assoc/Travel/Misc	Synchrony Bank/Amazon	Insoles	\$109.90
10	10/10/2023	V0280319	Womens Soccer	93 Assoc/Travel/Misc	Transfer Motor Pool	Sept 2023 mileage	\$8,273.28

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
10	10/10/2023	V0280319	Womens VB	93 Assoc/Travel/Misc	Transfer Motor Pool	Sept 2023 mileage	\$12,272.65
10	10/12/2023	V0280378	Womens VB	93 Assoc/Travel/Misc	Transfer Visa	Lodging, meals	\$3,479.25
10	10/12/2023	V0280378	Womens VB	93 Assoc/Travel/Misc	Transfer Visa	Meals	\$490.23
10	10/13/2023	V0280405	Womens VB	93 Assoc/Travel/Misc	Transfer Visa	Lodging, meals	\$1,624.62
10	10/13/2023	V0280405	Womens VB	93 Assoc/Travel/Misc	Transfer Visa	Meals, snacks	\$170.30
10	10/23/2023	V0280523	Womens VB	93 Assoc/Travel/Misc	BSN Sports	Mens BBall team gear	\$232.10
10	10/18/2023	V0280452	Wrestling	93 Assoc/Travel/Misc	Southeast Comm College	Wrestling dues	\$108.34
10	10/31/2023	V0280640	Wrestling	93 Assoc/Travel/Misc	BSN Sports	Shoes	\$94.30
			Sum:	93 Assoc/Travel/Misc			\$87,299.20

10 Operating Fund

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
10	10/5/2023	V0280255	Computer Srv	94 Utilities/Ins/Support	Century Link	Telephone service	\$329.61
10	10/5/2023	V0280262	Computer Srv	94 Utilities/Ins/Support	TCT WEST INC	Computer serv internet	\$124.00
10	10/5/2023	V0280262	Computer Srv	94 Utilities/Ins/Support	TCT WEST INC	Intercultural center	\$205.98
10	10/5/2023	V0280262	Computer Srv	94 Utilities/Ins/Support	TCT WEST INC	Moyer IT security hardware	\$1,281.59
10	10/5/2023	V0280262	Computer Srv	94 Utilities/Ins/Support	TCT WEST INC	Veterans lounge internet	\$153.53
10	10/5/2023	V0280262	Computer Srv	94 Utilities/Ins/Support	TCT WEST INC	IT security testing	\$104.90
10	10/5/2023	V0280263	Computer Srv	94 Utilities/Ins/Support	Verizon Wireless	Telephone service	\$5,845.49
10	10/12/2023	V0280372	Computer Srv	94 Utilities/Ins/Support	Century Link	Telephone service	\$709.23
10	10/12/2023	V0280373	Computer Srv	94 Utilities/Ins/Support	Century Link	Telephone service	\$155.66
10	10/26/2023	V0280590	Computer Srv	94 Utilities/Ins/Support	Verizon Wireless	Telephone service	\$90.59
10	10/18/2023	V0280425	Extend Camp	94 Utilities/Ins/Support	Park County Clerk	Oct 23 cody center rent	\$5,463.47
10	10/12/2023	V0280358	Field Camp	94 Utilities/Ins/Support	Rocky Mtn Power	field station electricity	\$283.55
10	10/5/2023	V0280231	Rodeo Arena	94 Utilities/Ins/Support	Garland Light & Power Co	rodeo 10/23	\$356.32
10	10/5/2023	V0280232	Rodeo Arena	94 Utilities/Ins/Support	Black Hills Energy	sept 23 rodeo heat	\$89.77

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
10	10/18/2023	V0280449	Rodeo Arena	94 Utilities/Ins/Support	Two Tough Guys Service LLC	Oct-Dec 23 garbage	\$354.24
10	9/28/2023	V0280061	Utilities	94 Utilities/Ins/Support	Northwest Rural Water District	ag rodeo water sept23	\$840.50
10	10/4/2023	V0280193	Utilities	94 Utilities/Ins/Support	Powell City of	Aug 23 electricity	\$19,243.84
10	10/4/2023	V0280193	Utilities	94 Utilities/Ins/Support	Powell City of	Aug 23 sanitation	\$2,468.80
10	10/4/2023	V0280193	Utilities	94 Utilities/Ins/Support	Powell City of	Aug 23 sewer	\$650.16
10	10/4/2023	V0280193	Utilities	94 Utilities/Ins/Support	Powell City of	Aug 23 water	\$2,516.76
10	10/4/2023	V0280205	Utilities	94 Utilities/Ins/Support	Heart Mtn Irrigation District	2024 water tax levy	\$662.37
10	10/5/2023	V0280229	Utilities	94 Utilities/Ins/Support	Keele Sanitation LLC	armory soccer restrooms,	\$2,610.00
10	10/5/2023	V0280231	Utilities	94 Utilities/Ins/Support	Garland Light & Power Co	eq shop ag trlr ob 10/23	\$1,583.92
10	10/12/2023	V0280360	Utilities	94 Utilities/Ins/Support	Keele Sanitation LLC	vac truck services	\$310.00
10	10/12/2023	V0280365	Utilities	94 Utilities/Ins/Support	Park County Landfill	landfill charges	\$178.95
10	10/12/2023	V0280380	Utilities	94 Utilities/Ins/Support	Rainbow Gas Company	Heat Sept 2023	\$520.55
10	10/12/2023	V0280381	Utilities	94 Utilities/Ins/Support	Montana Dakota Utilities Co	Sept 2023 heat	\$400.17
10	10/18/2023	V0280460	Utilities	94 Utilities/Ins/Support	Montana Dakota Utilities Co	Sept 23 heat	\$210.53
10	10/26/2023	V0280575	Utilities	94 Utilities/Ins/Support	Northwest Rural Water District	ag rodeo water oct23	\$798.00
			Sum:	94 Utilities/Ins/Support			\$48,542.48

10 Operating Fund

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
10	10/16/2023	V0280406	ABE,GED,ESL	97 Other Operating Exp	Transfer Print Shop	career interest survey	\$22.50
10	10/16/2023	V0280406	ABE,GED,ESL	97 Other Operating Exp	Transfer Print Shop	mult path 4part form	\$40.00
10	10/16/2023	V0280406	Acad Affairs VP	97 Other Operating Exp	Transfer Print Shop	org chart updates	\$5.00
10	10/16/2023	V0280406	Admin Serv	97 Other Operating Exp	Transfer Print Shop	personnel directory	\$55.50
10	10/2/2023	V0280165	Agriculture	97 Other Operating Exp	Transfer Print Shop	Business cards - bronson	\$20.00
10	10/2/2023	V0280165	Athletic Dir	97 Other Operating Exp	Transfer Print Shop	msoccer team poster, 250	\$460.00
10	10/2/2023	V0280165	Athletic Dir	97 Other Operating Exp	Transfer Print Shop	mwsoccer program 9/16	\$35.25

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
10	10/2/2023	V0280165	Athletic Dir	97 Other Operating Exp	Transfer Print Shop	M&Wsoccer program &insert	\$57.75
10	10/2/2023	V0280165	Athletic Dir	97 Other Operating Exp	Transfer Print Shop	vball program, 9/29&30	\$71.25
10	10/2/2023	V0280165	Athletic Dir	97 Other Operating Exp	Transfer Print Shop	wbball nameplates, signag	\$23.40
10	10/2/2023	V0280165	Athletic Dir	97 Other Operating Exp	Transfer Print Shop	wsoccer team poster, 250	\$460.00
10	10/16/2023	V0280406	Athletic Dir	97 Other Operating Exp	Transfer Print Shop	all academic certificates	\$4.00
10	10/16/2023	V0280406	Athletic Dir	97 Other Operating Exp	Transfer Print Shop	elementary autograph flye	\$90.00
10	10/16/2023	V0280406	Athletic Dir	97 Other Operating Exp	Transfer Print Shop	game program 10-24	\$44.00
10	10/16/2023	V0280406	Athletic Dir	97 Other Operating Exp	Transfer Print Shop	soccer program 10/27	\$23.40
10	10/16/2023	V0280406	Athletic Dir	97 Other Operating Exp	Transfer Print Shop	soccer program 10/6	\$31.20
10	10/16/2023	V0280406	Athletic Dir	97 Other Operating Exp	Transfer Print Shop	soccer program 10/7	\$39.00
10	10/16/2023	V0280406	Athletic Dir	97 Other Operating Exp	Transfer Print Shop	soccer soph posters	\$397.00
10	10/16/2023	V0280406	Athletic Dir	97 Other Operating Exp	Transfer Print Shop	subway coupons, 300	\$8.00
10	10/16/2023	V0280406	Athletic Dir	97 Other Operating Exp	Transfer Print Shop	vball program 10/13	\$58.50
10	10/16/2023	V0280406	Athletic Dir	97 Other Operating Exp	Transfer Print Shop	vball program 10/14	\$39.00
10	10/16/2023	V0280406	Athletic Dir	97 Other Operating Exp	Transfer Print Shop	vball program 10-27	\$58.50
10	10/16/2023	V0280406	Athletic Dir	97 Other Operating Exp	Transfer Print Shop	vball soph posters, 6	\$260.00
10	10/16/2023	V0280406	Athletic Dir	97 Other Operating Exp	Transfer Print Shop	wbball posters, 2	\$80.00
10	10/16/2023	V0280406	Athletic Dir	97 Other Operating Exp	Transfer Print Shop	wbball team posters, 140	\$114.00
10	10/2/2023	V0280165	Campus Security	97 Other Operating Exp	Transfer Print Shop	Business cards - buhmann	\$20.00
10	10/2/2023	V0280165	Campus Security	97 Other Operating Exp	Transfer Print Shop	night business card	\$20.00
10	10/16/2023	V0280406	Campus Security	97 Other Operating Exp	Transfer Print Shop	annual security report	\$38.30
10	10/16/2023	V0280406	Campus Security	97 Other Operating Exp	Transfer Print Shop	emerg guide sticker	\$17.70
10	10/16/2023	V0280406	Campus Security	97 Other Operating Exp	Transfer Print Shop	red security cards, 1000	\$35.00
10	10/2/2023	V0280165	Comm & Mktg	97 Other Operating Exp	Transfer Print Shop	addtl shuttle stop sign	\$2.80
10	10/2/2023	V0280165	Comm & Mktg	97 Other Operating Exp	Transfer Print Shop	facility signage	\$13.10
10	10/2/2023	V0280165	Comm & Mktg	97 Other Operating Exp	Transfer Print Shop	res hall posters take 2	\$180.00

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
10	10/2/2023	V0280165	Comm & Mktg	97 Other Operating Exp	Transfer Print Shop	video intern posters	\$35.00
10	10/5/2023	V0280245	Comm & Mktg	97 Other Operating Exp	Advance 360	Digital enrollment campai	\$5,420.00
10	10/16/2023	V0280406	Comm & Mktg	97 Other Operating Exp	Transfer Print Shop	annual security report	\$135.00
10	10/16/2023	V0280406	Comm & Mktg	97 Other Operating Exp	Transfer Print Shop	element pride posters	\$97.00
10	10/16/2023	V0280406	Comm & Mktg	97 Other Operating Exp	Transfer Print Shop	health wellness posters	\$82.50
10	10/16/2023	V0280406	Comm & Mktg	97 Other Operating Exp	Transfer Print Shop	whoa feeling sick posters	\$30.00
10	10/18/2023	V0280424	Comm & Mktg	97 Other Operating Exp	Cody Enterprise	Inserts	\$428.40
10	10/5/2023	V0280251	Computer Srv	97 Other Operating Exp	Fedex	Postage	\$53.74
10	10/25/2023	V0280553	Computer Srv	97 Other Operating Exp	Quadient Finance USA Inc	NeoShip shipping	\$263.42
10	10/25/2023	V0280554	Computer Srv	97 Other Operating Exp	Quadient Inc	Meter rental online serv	\$461.60
10	10/2/2023	V0280165	Criminal Justice	97 Other Operating Exp	Transfer Print Shop	mcgrath business card	\$20.00
10	10/2/2023	V0280165	Drafting	97 Other Operating Exp	Transfer Print Shop	drafting workbook	\$34.68
10	10/16/2023	V0280406	Education	97 Other Operating Exp	Transfer Print Shop	practicum teaching poster	\$4.00
10	10/2/2023	V0280165	Enroll Serv	97 Other Operating Exp	Transfer Print Shop	business cards, 3 names	\$162.00
10	10/2/2023	V0280165	Enroll Serv	97 Other Operating Exp	Transfer Print Shop	shingled flyers (4)	\$757.50
10	10/16/2023	V0280406	Enroll Serv	97 Other Operating Exp	Transfer Print Shop	preview day mailer	\$1,117.20
10	10/16/2023	V0280406	Forensic	97 Other Operating Exp	Transfer Print Shop	visual aid, mittens	\$82.50
10	10/16/2023	V0280406	Forensic	97 Other Operating Exp	Transfer Print Shop	visual aid, psilocybin	\$62.50
10	10/16/2023	V0280406	Human Anatomy	97 Other Operating Exp	Transfer Print Shop	lecture notes pt2	\$61.60
10	10/5/2023	V0280246	Inst Support OneTime	97 Other Operating Exp	Vision Inc	Enrollment Marketing	\$16,499.00
10	10/5/2023	V0280251	Internt'l Recruit	97 Other Operating Exp	Fedex	Postage	\$16.67
10	10/16/2023	V0280406	Internt'l Recruit	97 Other Operating Exp	Transfer Print Shop	bulletin board posters	\$225.50
10	10/16/2023	V0280406	Internt'l Recruit	97 Other Operating Exp	Transfer Print Shop	b&w laminated map	\$4.00
10	10/16/2023	V0280406	Internt'l Recruit	97 Other Operating Exp	Transfer Print Shop	laminated world map	\$2.60
10	10/2/2023	V0280165	Music	97 Other Operating Exp	Transfer Print Shop	applied music record	\$1.20
10	10/2/2023	V0280165	Music	97 Other Operating Exp	Transfer Print Shop	music tech deposit form	\$8.75

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
10	10/2/2023	V0280165	Music	97 Other Operating Exp	Transfer Print Shop	studio patch bay labels	\$1.00
10	10/16/2023	V0280406	Music	97 Other Operating Exp	Transfer Print Shop	faculty posters, 2	\$8.70
10	10/16/2023	V0280406	Music	97 Other Operating Exp	Transfer Print Shop	fall concerts poster	\$13.00
10	10/26/2023	V0280580	Music	97 Other Operating Exp	Transfer Visa	Shipping	\$6.95
10	10/2/2023	V0280165	Nursing	97 Other Operating Exp	Transfer Print Shop	ems brochure	\$87.50
10	10/16/2023	V0280406	Photography	97 Other Operating Exp	Transfer Print Shop	bulk mailing labels 1300	\$60.76
10	10/16/2023	V0280406	Photography	97 Other Operating Exp	Transfer Print Shop	greece postcard	\$30.15
10	10/16/2023	V0280406	Photography	97 Other Operating Exp	Transfer Print Shop	poster lamination, 6	\$20.50
10	10/2/2023	V0280165	Plant Admin	97 Other Operating Exp	Transfer Print Shop	blank ream legal paper	\$10.00
10	10/2/2023	V0280165	Social Sci Div	97 Other Operating Exp	Transfer Print Shop	ss&e letterhead	\$67.50
10	10/16/2023	V0280406	Stu Success Prog	97 Other Operating Exp	Transfer Print Shop	nwc cares card	\$54.00
			Sum:	97 Other Operating Exp			\$29,250.57
			Sum:				\$339,220.12

11 One Mill Fund

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
11	10/10/2023	V0280325	Human Resource	91 Supplies	Backgrounds Online	Background checks	\$441.11
11	10/18/2023	V0280419	Trustees Board	91 Supplies	Sodexo Operations LLC	Employee welcome back	\$230.58
			Sum:	91 Supplies			\$671.69

11 One Mill Fund

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
11	10/10/2023	V0280330	1M College Services	92 Servs/Fees/Repr/Maint	Crowley Fleck PLLP	Legal services Sept 2023	\$510.50
11	10/30/2023	V0280629	1M College Services	92 Servs/Fees/Repr/Maint	Wy Dept Workforce Services	3rd qtr 2023 unemployment	\$4,528.70
			Sum:	92 Servs/Fees/Repr/Maint			\$5,039.20

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
11 One Mill Fund							
Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
11	10/4/2023	V0280198	1M College Services	93 Assoc/Travel/Misc	Wyo Comm Coll Commission	ComCollBaccaloureateAssoFee	\$600.00
11	10/4/2023	V0280206	1M College Services	93 Assoc/Travel/Misc	ASCAP	23/24 music license	\$467.45
11	10/4/2023	V0280212	1M College Services	93 Assoc/Travel/Misc	Global Music Rights LLC	23/24 music license	\$500.00
11	10/10/2023	V0280319	1M College Services	93 Assoc/Travel/Misc	Transfer Motor Pool	Sept 2023 mileaage	\$270.75
11	10/11/2023	V0280351	1M College Services	93 Assoc/Travel/Misc	Transfer Visa	Candy for parade	\$139.62
11	10/23/2023	V0280507	1M College Services	93 Assoc/Travel/Misc	Powell Economic Partnership, Inc	Gold membership dues	\$1,250.00
11	10/18/2023	V0280429	Human Resource	93 Assoc/Travel/Misc	Jill M. Anderson	Mileage, lodging, meals	\$852.61
11	10/18/2023	V0280441	Trustees Board	93 Assoc/Travel/Misc	Keli Borders	Parking, mileage	\$152.10
11	10/18/2023	V0280444	Trustees Board	93 Assoc/Travel/Misc	Mark S Wurzel	Mileage, meal	\$177.84
11	10/25/2023	V0280548	Trustees Board	93 Assoc/Travel/Misc	Lisa M. Watson	Meal, uber	\$48.47
11	10/25/2023	V0280571	Trustees Board	93 Assoc/Travel/Misc	Transfer Visa	Airfares 2 people	\$1,602.40
11	10/25/2023	V0280571	Trustees Board	93 Assoc/Travel/Misc	Transfer Visa	Lodging	\$96.05
11	10/25/2023	V0280571	Trustees Board	93 Assoc/Travel/Misc	Transfer Visa	Meals, transportation	\$539.79
			Sum:	93 Assoc/Travel/Misc			\$6,697.08
11 One Mill Fund							
Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
11	10/23/2023	V0280506	1M College Services	94 Utilities/Ins/Support	Hub International Mtn. States	Add rock climbing wall	\$44.00
11	10/24/2023	V0280540	1M College Services	94 Utilities/Ins/Support	Nationwide	Board treasurer surety	\$100.00
			Sum:	94 Utilities/Ins/Support			\$144.00
11 One Mill Fund							
Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
11	10/31/2023	V0280652	1M College Services	97 Other Operating Exp	Modern Campus USA Inc	Website redesign project	\$149,600.00

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
11	9/28/2023	V0280083	Human Resource	97 Other Operating Exp	Powell Tribune	July/August 23 job ads	\$696.50
11	9/28/2023	V0280091	Human Resource	97 Other Operating Exp	Lamplighter Inn	Lodging J Liles	\$198.00
11	10/4/2023	V0280183	Human Resource	97 Other Operating Exp	Mark R. Grant	Employee recruit meals	\$70.50
11	10/4/2023	V0280214	Human Resource	97 Other Operating Exp	Powell Tribune	Vac ads	\$215.00
11	10/24/2023	V0280526	Human Resource	97 Other Operating Exp	Cody Enterprise	Job ads	\$489.60
11	10/25/2023	V0280559	Human Resource	97 Other Operating Exp	Transfer Visa	Meals	\$118.05
11	10/30/2023	V0280635	Human Resource	97 Other Operating Exp	Northern Wyoming News	Ads senior assistants	\$46.98
11	10/2/2023	V0280165	Trustees Board	97 Other Operating Exp	Transfer Print Shop	sep board book	\$5.41
11	10/16/2023	V0280406	Trustees Board	97 Other Operating Exp	Transfer Print Shop	october board book	\$5.07
			Sum:	97 Other Operating Exp			\$151,445.11
			Sum:				\$163,997.08

12 Auxiliary Fund							
Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
12	9/28/2023	V0280081	Conf/Facility	91 Supplies	Mountain West Computers	Bullentin board paper	\$101.00
12	10/24/2023	V0280534	Food Service	91 Supplies	Quality Propane Service Inc	Food truck propane	\$198.17
12	10/30/2023	V0280622	Food Service	91 Supplies	Transfer Visa	Ice machine, eye wash	\$4,452.06
12	10/31/2023	V0280651	Food Service	91 Supplies	KB Commercial Products	Foam handwash	\$130.94
12	10/12/2023	V0280369	Livestock	91 Supplies	Transfer Visa	Disposable boots	\$31.64
12	10/26/2023	V0280600	Livestock	91 Supplies	Stutzman Inc	Hay	\$1,206.00
12	10/31/2023	V0280646	Livestock	91 Supplies	Transfer Visa	Adhesive	\$16.95
12	10/25/2023	V0280570	Print Srv	91 Supplies	Transfer Visa	22 posters printed	\$274.34
12	10/25/2023	V0280570	Print Srv	91 Supplies	Transfer Visa	Certificates	\$258.48
12	9/28/2023	V0280162	Res Halls	91 Supplies	Transfer Visa	Cleaners	\$15.82
12	10/5/2023	V0280247	Res Halls	91 Supplies	Powell Ace Hardware LLC	Res halls supplies	\$13.98

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
12	10/24/2023	V0280533	Res Halls	91 Supplies	Transfer Visa	Res life - hall supplies	\$598.00
12	10/30/2023	V0280621	Res Halls	91 Supplies	Transfer Visa	Soap	\$6.29
12	10/30/2023	V0280631	Res Halls	91 Supplies	3B's Plumbing	L & C floor drain	\$389.45
12	10/10/2023	V0280323	Stabling	91 Supplies	Aldrich's Lumber	Round pen repairs-nuts,	\$111.62
12	10/10/2023	V0280333	Stabling	91 Supplies	McIntosh Oil Inc	Fuel Sept 2023	\$4.62
12	10/18/2023	V0280446	Stabling	91 Supplies	Big Horn Co-op Marketing	Door roller spray	\$8.99
12	10/18/2023	V0280455	Stabling	91 Supplies	Production Machine Co	Round pen repairs	\$304.43
12	10/25/2023	V0280552	Stabling	91 Supplies	Double Stitched Enterprises Inc	Hay	\$4,791.00
12	10/4/2023	V0280186	Trap Vil Main	91 Supplies	Powell Ace Hardware LLC	Swiffer wet refill	\$11.99
12	10/30/2023	V0280618	Trap Vil Main	91 Supplies	Synchrony Bank/Amazon	TV Main shower curtains	\$125.93
12	9/28/2023	V0280162	Trap Vil West	91 Supplies	Transfer Visa	Hydrogen peroxide	\$0.89
12	10/10/2023	V0280333	Trap Vil West	91 Supplies	McIntosh Oil Inc	Fuel Sept 2023	\$306.16
12	10/30/2023	V0280618	Trap Vil West	91 Supplies	Synchrony Bank/Amazon	TV West shower curtains	\$125.93
			Sum:	91 Supplies			\$13,484.68

12 Auxiliary Fund

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
12	10/5/2023	V0280247	Food Service	92 Servs/Fees/Repr/Maint	Powell Ace Hardware LLC	Dining repairs	\$87.41
12	10/12/2023	V0280384	Food Service	92 Servs/Fees/Repr/Maint	Aldrich's Lumber	Dining repairs	\$4.20
12	10/30/2023	V0280619	Food Service	92 Servs/Fees/Repr/Maint	Transfer Visa	Ice Machine	\$5,084.00
12	10/5/2023	V0280234	Motor Pool	92 Servs/Fees/Repr/Maint	Express Toll	cc284 denver toll charges	\$9.20
12	10/12/2023	V0280363	Motor Pool	92 Servs/Fees/Repr/Maint	Express Toll	denver toll charges cc45	\$18.40
12	10/12/2023	V0280378	Motor Pool	92 Servs/Fees/Repr/Maint	Transfer Visa	Lodging	\$221.08
12	10/12/2023	V0280383	Res Halls	92 Servs/Fees/Repr/Maint	Crum Electric	Electrical repairs	\$159.15
12	10/12/2023	V0280384	Res Halls	92 Servs/Fees/Repr/Maint	Aldrich's Lumber	Res halls repairs	\$54.25
12	10/18/2023	V0280433	Res Halls	92 Servs/Fees/Repr/Maint	Permanent Software Group Operations	Software system fees	\$14,731.50

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
12	10/18/2023	V0280434	Res Halls	92 Servs/Fees/Repr/Maint	HTO Chemical Co LLC	Simpson hall boilers	\$1,754.00
12	10/30/2023	V0280618	Res Halls	92 Servs/Fees/Repr/Maint	Synchrony Bank/Amazon	Batteries Simpson	\$101.78
12	10/30/2023	V0280618	Res Halls	92 Servs/Fees/Repr/Maint	Synchrony Bank/Amazon	Simpson hall lights	\$750.04
12	10/30/2023	V0280621	Res Halls	92 Servs/Fees/Repr/Maint	Transfer Visa	Simpson-filters	\$130.46
12	10/30/2023	V0280630	Res Halls	92 Servs/Fees/Repr/Maint	Crum Electric	Ashley electrical repairs	\$172.66
12	10/5/2023	V0280247	Trap Vil Main	92 Servs/Fees/Repr/Maint	Powell Ace Hardware LLC	TV main repairs	\$60.95
12	10/12/2023	V0280384	Trap Vil Main	92 Servs/Fees/Repr/Maint	Aldrich's Lumber	TV Main repairs	\$542.83
12	10/30/2023	V0280618	Trap Vil Main	92 Servs/Fees/Repr/Maint	Synchrony Bank/Amazon	TV Main lights	\$750.05
12	10/5/2023	V0280259	Trap Vil West	92 Servs/Fees/Repr/Maint	CED	TV West lights	\$238.76
12	10/12/2023	V0280383	Trap Vil West	92 Servs/Fees/Repr/Maint	Crum Electric	Electrical repairs	\$13.51
12	10/12/2023	V0280384	Trap Vil West	92 Servs/Fees/Repr/Maint	Aldrich's Lumber	TV West repairs	\$5,625.51
12	10/30/2023	V0280618	Trap Vil West	92 Servs/Fees/Repr/Maint	Synchrony Bank/Amazon	TV west lights	\$750.05
12	10/30/2023	V0280631	Trap Vil West	92 Servs/Fees/Repr/Maint	3B's Plumbing	1313 Bayshore plumbing	\$135.00
			Sum:	92 Servs/Fees/Repr/Maint			\$31,394.79

12 Auxiliary Fund

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
12	10/4/2023	V0280204	Motor Pool	93 Assoc/Travel/Misc	NWC Accounts Receivable	Dirvers per diem	\$464.00
12	10/5/2023	V0280289	Motor Pool	93 Assoc/Travel/Misc	NWC Accounts Receivable	Drivers per diem	\$269.00
12	10/10/2023	V0280319	Motor Pool	93 Assoc/Travel/Misc	Transfer Motor Pool	Sept 2023 mileage	\$217.35
12	10/12/2023	V0280378	Motor Pool	93 Assoc/Travel/Misc	Transfer Visa	Bus driver lodging	\$108.78
12	10/13/2023	V0280405	Motor Pool	93 Assoc/Travel/Misc	Transfer Visa	Lodging bus driver	\$193.76
12	10/18/2023	V0280432	Motor Pool	93 Assoc/Travel/Misc	NWC Accounts Receivable	Drivers per diem	\$310.00
12	10/23/2023	V0280508	Motor Pool	93 Assoc/Travel/Misc	NWC Accounts Receivable	Drivers per diems	\$583.00
12	10/30/2023	V0280619	Motor Pool	93 Assoc/Travel/Misc	Transfer Visa	Lodging	\$118.65
12	10/30/2023	V0280620	Motor Pool	93 Assoc/Travel/Misc	Transfer Visa	Lodging	\$843.36

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
12	10/24/2023	V0280533	Res Halls	93 Assoc/Travel/Misc	Transfer Visa	Lodging, meals	\$1,415.10
			Sum:	93 Assoc/Travel/Misc			\$4,523.00
12 Auxiliary Fund							
Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
12	10/18/2023	V0280425	Food Service	94 Utilities/Ins/Support	Park County Clerk	Oct 23 kitchen rent	\$1,000.00
12	10/4/2023	V0280193	Res Halls	94 Utilities/Ins/Support	Powell City of	Aug 23 res halls electric	\$8,705.96
12	10/4/2023	V0280193	Res Halls	94 Utilities/Ins/Support	Powell City of	Aug 23 res halls sanitati	\$1,366.41
12	10/4/2023	V0280193	Res Halls	94 Utilities/Ins/Support	Powell City of	Aug 23 res halls sewer	\$359.84
12	10/4/2023	V0280193	Res Halls	94 Utilities/Ins/Support	Powell City of	Aug 23 res hall water	\$1,392.97
12	10/4/2023	V0280215	Res Halls	94 Utilities/Ins/Support	TCT WEST INC	Res halls cable	\$288.72
12	10/5/2023	V0280262	Res Halls	94 Utilities/Ins/Support	TCT WEST INC	Res halls internet	\$3,400.00
12	10/12/2023	V0280380	Res Halls	94 Utilities/Ins/Support	Rainbow Gas Company	Heat Sept 23	\$218.70
12	10/18/2023	V0280460	Res Halls	94 Utilities/Ins/Support	Montana Dakota Utilities Co	Sept 23 heat	\$88.45
12	10/23/2023	V0280515	Res Halls	94 Utilities/Ins/Support	TCT WEST INC	Res halls cable	\$358.00
12	10/4/2023	V0280193	Trap Vil Main	94 Utilities/Ins/Support	Powell City of	Aug 23 TMain electricity	\$623.45
12	10/4/2023	V0280193	Trap Vil Main	94 Utilities/Ins/Support	Powell City of	Aug 23 TMain sanitation	\$153.37
12	10/4/2023	V0280193	Trap Vil Main	94 Utilities/Ins/Support	Powell City of	Aug 23 TMain sewer	\$40.39
12	10/4/2023	V0280193	Trap Vil Main	94 Utilities/Ins/Support	Powell City of	Aug 23 TMain water	\$156.35
12	10/4/2023	V0280215	Trap Vil Main	94 Utilities/Ins/Support	TCT WEST INC	TV Main Cable/internet	\$425.33
12	10/12/2023	V0280380	Trap Vil Main	94 Utilities/Ins/Support	Rainbow Gas Company	Heat Sept 23	\$24.54
12	10/18/2023	V0280460	Trap Vil Main	94 Utilities/Ins/Support	Montana Dakota Utilities Co	Sept 23 heat	\$9.92
12	10/23/2023	V0280515	Trap Vil Main	94 Utilities/Ins/Support	TCT WEST INC	TV Main Cable/internet	\$469.03
12	9/28/2023	V0280092	Trap Vil West	94 Utilities/Ins/Support	Rocky Mtn Power	TV West light pole	\$7.83
12	10/4/2023	V0280192	Trap Vil West	94 Utilities/Ins/Support	Powell City of	Aug 2023 electricity	\$3,695.30
12	10/4/2023	V0280192	Trap Vil West	94 Utilities/Ins/Support	Powell City of	Aug 2023 recycle	\$1.88

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
12	10/4/2023	V0280192	Trap Vil West	94 Utilities/Ins/Support	Powell City of	Aug 2023 sanitation	\$1,032.57
12	10/4/2023	V0280192	Trap Vil West	94 Utilities/Ins/Support	Powell City of	Aug 2023 sewer	\$158.70
12	10/4/2023	V0280192	Trap Vil West	94 Utilities/Ins/Support	Powell City of	Aug 2023 water	\$967.37
12	10/4/2023	V0280215	Trap Vil West	94 Utilities/Ins/Support	TCT WEST INC	TV West cable/internet	\$1,131.13
12	10/12/2023	V0280381	Trap Vil West	94 Utilities/Ins/Support	Montana Dakota Utilities Co	Sept 2023 heat	\$645.25
12	10/23/2023	V0280515	Trap Vil West	94 Utilities/Ins/Support	TCT WEST INC	TV West cable/internet	\$1,240.61
			Sum:	94 Utilities/Ins/Support			\$27,962.07

12 Auxiliary Fund

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
12	10/10/2023	V0280331	Food Service	97 Other Operating Exp	Sodexo Operations LLC	Sept 2023 meals	\$134,627.84
12	9/28/2023	V0280062	Motor Pool	97 Other Operating Exp	Prevost	vehical parts	\$233.03
12	9/28/2023	V0280066	Motor Pool	97 Other Operating Exp	Transfer Visa	Fuel	\$305.40
12	9/28/2023	V0280164	Motor Pool	97 Other Operating Exp	Transfer Visa	Fuel	\$213.37
12	10/5/2023	V0280230	Motor Pool	97 Other Operating Exp	Temsa North America Inc	vehical window	\$3,294.06
12	10/5/2023	V0280236	Motor Pool	97 Other Operating Exp	Autoworks Auto Sales Inc	vehical new tires	\$733.06
12	10/5/2023	V0280237	Motor Pool	97 Other Operating Exp	R & A Safety LLC	dot screen: m scheumaker	\$90.50
12	10/5/2023	V0280249	Motor Pool	97 Other Operating Exp	Napa Auto Parts(DO NOT USE)	def fluid	\$169.88
12	10/10/2023	V0280333	Motor Pool	97 Other Operating Exp	McIntosh Oil Inc	Fuel Sept 2023	\$4,282.86
12	10/11/2023	V0280346	Motor Pool	97 Other Operating Exp	Transfer Visa	Fuel	\$83.15
12	10/11/2023	V0280353	Motor Pool	97 Other Operating Exp	Transfer Visa	Fuel	\$160.94
12	10/11/2023	V0280356	Motor Pool	97 Other Operating Exp	Transfer Visa	Bus fuel	\$175.00
12	10/11/2023	V0280356	Motor Pool	97 Other Operating Exp	Transfer Visa	fuel	\$126.96
12	10/12/2023	V0280359	Motor Pool	97 Other Operating Exp	R & A Safety LLC	dot drug tests	\$181.00
12	10/12/2023	V0280366	Motor Pool	97 Other Operating Exp	VeriskyInsurance Info Exchange	motor vehicle reports	\$65.95
12	10/12/2023	V0280367	Motor Pool	97 Other Operating Exp	Western Collision Repair Inc	cc32& 15 rock chip repair	\$80.00

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
12	10/12/2023	V0280367	Motor Pool	97 Other Operating Exp	Western Collision Repair Inc	cc33 & 46 rock chip repai	\$80.00
12	10/12/2023	V0280369	Motor Pool	97 Other Operating Exp	Transfer Visa	Fuel	\$789.19
12	10/12/2023	V0280379	Motor Pool	97 Other Operating Exp	Coulter Car Care	cc16 full service oil	\$124.99
12	10/19/2023	V0280471	Motor Pool	97 Other Operating Exp	Coulter Car Care	oil change cc284, 11, 22	\$1,186.97
12	10/19/2023	V0280474	Motor Pool	97 Other Operating Exp	ELM Diesel Truck Repair LLC	cc27 repairs	\$446.00
12	10/19/2023	V0280475	Motor Pool	97 Other Operating Exp	R & A Safety LLC	m. nunn random dot	\$90.50
12	10/19/2023	V0280476	Motor Pool	97 Other Operating Exp	Prevost	vehical parts	\$145.00
12	10/25/2023	V0280565	Motor Pool	97 Other Operating Exp	Transfer Visa	Fuel	\$174.86
12	10/25/2023	V0280566	Motor Pool	97 Other Operating Exp	Transfer Visa	Fuel	\$108.57
12	10/26/2023	V0280579	Motor Pool	97 Other Operating Exp	Western Collision Repair Inc	cc22 rock chip, cc46 body	\$763.23
12	10/26/2023	V0280581	Motor Pool	97 Other Operating Exp	Coulter Car Care	cc11 & 33 tires, CC46 &	\$2,183.47
12	10/26/2023	V0280582	Motor Pool	97 Other Operating Exp	R & A Safety LLC	DOT screens	\$271.50
12	10/26/2023	V0280585	Motor Pool	97 Other Operating Exp	Rovenna Cooley	cc22 logo	\$121.00
12	10/26/2023	V0280586	Motor Pool	97 Other Operating Exp	ELM Diesel Truck Repair LLC	cc19 oil change	\$1,772.67
12	10/26/2023	V0280589	Motor Pool	97 Other Operating Exp	Transfer Visa	Fuel	\$303.46
12	10/30/2023	V0280619	Motor Pool	97 Other Operating Exp	Transfer Visa	Fuel-Bus	\$296.25
12	10/30/2023	V0280620	Motor Pool	97 Other Operating Exp	Transfer Visa	Bus fuel	\$397.50
12	10/31/2023	V0280646	Motor Pool	97 Other Operating Exp	Transfer Visa	Fuel	\$531.72
			Sum:	97 Other Operating Exp			\$154,609.88
12 Auxiliary Fund							
Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
12	10/12/2023	V0280382	Res Halls	99 Exp-New Constr/Cap Impr	Casper Winnelson Co	L & C hot water heater	\$5,481.74
12	10/5/2023	V0280258	Trap Vil West	99 Exp-New Constr/Cap Impr	Safetech Inc	Asbestos removal	\$4,225.00
12	10/19/2023	V0280478	Trap Vil West	99 Exp-New Constr/Cap Impr	Powell Garage Door	Garage door	\$1,875.00
			Sum:	99 Exp-New Constr/Cap Impr			\$11,581.74

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
			Sum:				\$243,556.16

14 Comm Serv/Non-Credit Fund							
Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
14	10/16/2023	V0280406	Art Gallery	97 Other Operating Exp	Transfer Print Shop	beth korth postcard	\$35.00
14	9/28/2023	V0280064	Paint The Town Red	97 Other Operating Exp	Transfer Visa	Facebook ads	\$161.05
			Sum:	97 Other Operating Exp			\$196.05
			Sum:				\$196.05

15 Continuing Educ Fund							
Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
15	10/4/2023	V0280201	Workforce Dev	91 Supplies	NASAR	Certification WFA course	\$210.00
15	10/4/2023	V0280202	Workforce Dev	91 Supplies	Nwc Bookstore	Pearson - course books	\$760.01
15	10/11/2023	V0280353	Workforce Dev	91 Supplies	Transfer Visa	Carabiners, anchor	\$102.32
15	10/11/2023	V0280353	Workforce Dev	91 Supplies	Transfer Visa	US Forest Service permit fee	\$130.00
15	10/11/2023	V0280355	Workforce Dev	91 Supplies	Transfer Visa	Meals	\$63.34
15	10/12/2023	V0280371	Workforce Dev	91 Supplies	Transfer Visa	Pearson - eCourses	\$99.99
15	10/12/2023	V0280371	Workforce Dev	91 Supplies	Transfer Visa	Meals	\$51.46
15	10/12/2023	V0280371	Workforce Dev	91 Supplies	Transfer Visa	Souble coil lock washer,	\$158.51
15	10/12/2023	V0280371	Workforce Dev	91 Supplies	Transfer Visa	Surgical tech access code	\$259.99
15	10/18/2023	V0280418	Workforce Dev	91 Supplies	Sodexo Operations LLC	Catering	\$1,057.18
15	10/30/2023	V0280618	Workforce Dev	91 Supplies	Synchrony Bank/Amazon	Wire railing	\$143.99
15	10/30/2023	V0280626	Workforce Dev	91 Supplies	Sodexo Operations LLC	Fruit tray, cinnamon	\$108.35
15	10/12/2023	V0280371	Workforce HS NC	91 Supplies	Transfer Visa	tools/HS grant	\$549.44
15	10/31/2023	V0280641	Workforce HS NC	91 Supplies	Interplay Learning Inc	Subscription renewal	\$1,000.00

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
15	10/12/2023	V0280371	Wyo Works CDL	91 Supplies	Transfer Visa	Donuts	\$19.98
15	10/12/2023	V0280371	Wyo Works CDL	91 Supplies	Transfer Visa	ELDT course fees	\$25.00
15	10/31/2023	V0280642	Wyo Works CDL	91 Supplies	R & A Safety Training	CDL testing	\$181.00
			Sum:	91 Supplies			\$4,920.56

15 Continuing Educ Fund

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
15	10/4/2023	V0280196	Workforce Dev	92 Servs/Fees/Repr/Maint	R & A Safety Training	MineSafetyHealthAdminTraining	\$100.00
15	10/4/2023	V0280221	Workforce Dev	92 Servs/Fees/Repr/Maint	ACT	Workkeys	\$39.00
15	10/12/2023	V0280371	Workforce Dev	92 Servs/Fees/Repr/Maint	Transfer Visa	Horse back rides (8)	\$759.60
15	10/4/2023	V0280196	Wyo Works CDL	92 Servs/Fees/Repr/Maint	R & A Safety Training	Drug testing	\$181.00
15	10/18/2023	V0280420	Wyo Works CDL	92 Servs/Fees/Repr/Maint	TKO Auto Repair LLC	Kenworth lease	\$2,500.00
			Sum:	92 Servs/Fees/Repr/Maint			\$3,579.60

15 Continuing Educ Fund

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
15	10/10/2023	V0280319	Workforce Dev	93 Assoc/Travel/Misc	Transfer Motor Pool	Sept 2023 mileage	\$572.80
15	10/12/2023	V0280371	Workforce Dev	93 Assoc/Travel/Misc	Transfer Visa	Lodging	\$252.05
			Sum:	93 Assoc/Travel/Misc			\$824.85

15 Continuing Educ Fund

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
15	10/4/2023	V0280192	Workforce Dev	94 Utilities/Ins/Support	Powell City of	Aug 2023 electricity	\$240.48
15	10/4/2023	V0280192	Workforce Dev	94 Utilities/Ins/Support	Powell City of	Aug 2023 recycle	\$0.12
15	10/4/2023	V0280192	Workforce Dev	94 Utilities/Ins/Support	Powell City of	Aug 2023 sanitation	\$67.20
15	10/4/2023	V0280192	Workforce Dev	94 Utilities/Ins/Support	Powell City of	Aug 2023 sewer	\$10.33
15	10/4/2023	V0280192	Workforce Dev	94 Utilities/Ins/Support	Powell City of	Aug 2023 water	\$62.95

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
15	10/12/2023	V0280381	Workforce Dev	94 Utilities/Ins/Support	Montana Dakota Utilities Co	Sept 2023 heat	\$41.99
15	10/5/2023	V0280233	Wyo Works CDL	94 Utilities/Ins/Support	Powell City of	electric	\$148.80
15	10/5/2023	V0280233	Wyo Works CDL	94 Utilities/Ins/Support	Powell City of	garbage surcharge recycle	\$22.86
15	10/5/2023	V0280233	Wyo Works CDL	94 Utilities/Ins/Support	Powell City of	sewer	\$24.68
15	10/5/2023	V0280233	Wyo Works CDL	94 Utilities/Ins/Support	Powell City of	water	\$28.44
15	10/12/2023	V0280381	Wyo Works CDL	94 Utilities/Ins/Support	Montana Dakota Utilities Co	Sept 2023 heat	\$137.85
15	10/26/2023	V0280584	Wyo Works CDL	94 Utilities/Ins/Support	Powell City of	electric	\$474.04
15	10/26/2023	V0280584	Wyo Works CDL	94 Utilities/Ins/Support	Powell City of	sanitation	\$97.50
15	10/26/2023	V0280584	Wyo Works CDL	94 Utilities/Ins/Support	Powell City of	sewer	\$30.11
15	10/26/2023	V0280584	Wyo Works CDL	94 Utilities/Ins/Support	Powell City of	water	\$130.78
			Sum:	94 Utilities/Ins/Support			\$1,518.13

15 Continuing Educ Fund

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
15	10/2/2023	V0280165	Workforce Dev	97 Other Operating Exp	Transfer Print Shop	US jobs poster	\$12.00
15	10/11/2023	V0280355	Workforce Dev	97 Other Operating Exp	Transfer Visa	Mailchimp monthly chg	\$60.00
15	10/16/2023	V0280406	Workforce Dev	97 Other Operating Exp	Transfer Print Shop	CDL class door sign, 3	\$11.45
15	10/4/2023	V0280185	Wyo Works CDL	97 Other Operating Exp	Powell Ace Hardware LLC	Tie down straps	\$61.98
15	10/4/2023	V0280200	Wyo Works CDL	97 Other Operating Exp	Rimrock Tire	Tires for Peterbuilt	\$862.09
15	10/10/2023	V0280333	Wyo Works CDL	97 Other Operating Exp	McIntosh Oil Inc	Fuel Sept 2023	\$1,700.69
15	10/10/2023	V0280335	Wyo Works CDL	97 Other Operating Exp	Sweet Automotive Incý(NAPA)	Oil	\$282.00
15	10/18/2023	V0280422	Wyo Works CDL	97 Other Operating Exp	TKO Auto Repair LLC	Truck repairs	\$2,984.04
15	10/18/2023	V0280447	Wyo Works CDL	97 Other Operating Exp	Big Horn Co-op Marketing	Diesel Exhaust Fluid (DEF)	\$51.96
15	10/19/2023	V0280486	Wyo Works CDL	97 Other Operating Exp	TKO Auto Repair LLC	Truck repairs	\$3,921.95
15	10/25/2023	V0280560	Wyo Works CDL	97 Other Operating Exp	Transfer Visa	Fuel-CDL	\$270.00
15	10/31/2023	V0280649	Wyo Works CDL	97 Other Operating Exp	Aldrich's Lumber	Bit sets	\$81.88

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
			Sum:	97 Other Operating Exp			\$10,300.04
			Sum:				\$21,143.18

22 General Restricted Fund							
Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
22	10/4/2023	V0280225	Athletic Concession	91 Supplies	Fremont Beverages, Inc	Stock concession stand	\$491.10
22	10/11/2023	V0280348	Athletic Concession	91 Supplies	Transfer Visa	Chips, storage container	\$17.99
22	10/24/2023	V0280530	Athletic Concession	91 Supplies	Fremont Beverages, Inc	Stock concessions	\$414.75
22	10/24/2023	V0280531	Athletic Concession	91 Supplies	Tweeds Wholesale Co	Hot dogs, candy	\$301.05
22	10/31/2023	V0280647	Athletic Concession	91 Supplies	Transfer Visa	Hot dog buns, ketchup	\$15.14
22	10/30/2023	V0280618	Misc-Accts Rec	91 Supplies	Synchrony Bank/Amazon	Kids Android tablet	\$49.89
22	10/5/2023	V0280251	SAAE (Financial Aid)	91 Supplies	Fedex	Postage	\$11.00
			Sum:	91 Supplies			\$1,300.92

22 General Restricted Fund							
Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
22	10/18/2023	V0280431	Foundation Concess	92 Servs/Fees/Repr/Maint	NWC Foundation	Pepsi Contract	\$10,000.00
22	10/18/2023	V0280421	Indirect Cost Cent	92 Servs/Fees/Repr/Maint	Ellucian Inc	Grant advisory services	\$13,748.00
22	10/4/2023	V0280189	Rec Co-Op Donation	92 Servs/Fees/Repr/Maint	Powell Ace Hardware LLC	Bike locks, keys	\$134.38
			Sum:	92 Servs/Fees/Repr/Maint			\$23,882.38

22 General Restricted Fund							
Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
22	10/24/2023	V0280533	Colter Council	93 Assoc/Travel/Misc	Transfer Visa	Colter hall food supplies	\$66.56
22	10/24/2023	V0280533	Colter Council	93 Assoc/Travel/Misc	Transfer Visa	Food for halls	\$234.19
22	10/30/2023	V0280618	Colter Council	93 Assoc/Travel/Misc	Synchrony Bank/Amazon	TV stand	\$65.89

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
22	10/24/2023	V0280533	Lewis/Clark Counc	93 Assoc/Travel/Misc	Transfer Visa	Food for halls	\$92.04
22	10/24/2023	V0280533	Lewis/Clark Counc	93 Assoc/Travel/Misc	Transfer Visa	L & C program food sup	\$27.38
22	10/18/2023	V0280442	Library One Time	93 Assoc/Travel/Misc	Proquest	CC State E-resources	\$8,958.62
22	10/26/2023	V0280576	Music Dept Don	93 Assoc/Travel/Misc	Transfer Visa	Conductors podium,	\$4,265.68
22	10/4/2023	V0280172	Rodeo Program	93 Assoc/Travel/Misc	Northwest Rodeo Council	Trapper stampede rodeo	\$17,000.00
22	9/28/2023	V0280080	Simpson Council	93 Assoc/Travel/Misc	Sodexo Operations LLC	Simpson pop	\$20.97
22	10/24/2023	V0280533	Simpson Council	93 Assoc/Travel/Misc	Transfer Visa	Food for halls	\$92.00
22	10/12/2023	V0280375	Stu Success IDC	93 Assoc/Travel/Misc	Transfer Visa	Pizza	\$34.95
22	10/12/2023	V0280375	Stu Success IDC	93 Assoc/Travel/Misc	Transfer Visa	Snacks for TRIO	\$64.59
22	10/18/2023	V0280417	Stu Success IDC	93 Assoc/Travel/Misc	Transfer Visa	Pizza	\$42.93
22	10/25/2023	V0280561	Wolsborn Environ	93 Assoc/Travel/Misc	Transfer Visa	Airfare to Pakistan	\$2,647.28
22	10/16/2023	V0280406	Writers Series	93 Assoc/Travel/Misc	Transfer Print Shop	cody writer series poster	\$35.00
22	10/31/2023	V0280644	Writers Series	93 Assoc/Travel/Misc	David Caserio	Contractual Reading	\$1,200.00
			Sum:	93 Assoc/Travel/Misc			\$34,848.08

22 General Restricted Fund

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
22	10/26/2023	V0280588	Brodrick Library	97 Other Operating Exp	Transfer Visa	Book	\$179.00
22	10/30/2023	V0280618	Brodrick Library	97 Other Operating Exp	Synchrony Bank/Amazon	Book	\$19.79
22	10/30/2023	V0280618	Brodrick Library	97 Other Operating Exp	Synchrony Bank/Amazon	Books	\$1,676.93
22	10/11/2023	V0280342	Colter Council	97 Other Operating Exp	Wyoming Dept of Revenue	July-Sept 2023 sales tax	\$5.00
22	10/2/2023	V0280165	Graduation	97 Other Operating Exp	Transfer Print Shop	diplomas, 3	\$1.20
22	10/16/2023	V0280406	Graduation	97 Other Operating Exp	Transfer Print Shop	diplomas	\$1.20
22	10/11/2023	V0280342	Lewis/Clark Counc	97 Other Operating Exp	Wyoming Dept of Revenue	July-Sept 23 sales tax	\$2.41
22	10/16/2023	V0280406	NCOC	97 Other Operating Exp	Transfer Print Shop	NCO fa23 concert flyer	\$12.00
22	10/16/2023	V0280406	NCOC	97 Other Operating Exp	Transfer Print Shop	NCO fa23 concert program	\$26.25

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
22	10/16/2023	V0280406	NCOC	97 Other Operating Exp	Transfer Print Shop	NCO fa23 concert ticketts	\$11.10
22	10/4/2023	V0280199	Nelson Shoemaker Library	97 Other Operating Exp	Basin Republican Rustler	Subscription renewal	\$55.00
22	10/25/2023	V0280557	Nelson Shoemaker Library	97 Other Operating Exp	Chronicle of Higher Educ	Site license	\$1,117.00
22	10/31/2023	V0280637	Nelson Shoemaker Library	97 Other Operating Exp	Amer Indian Higher Ed Consortium	Subscription renewal	\$27.00
22	10/11/2023	V0280342	Simpson Council	97 Other Operating Exp	Wyoming Dept of Revenue	July-Sept 2023 sales tax	\$2.77
			Sum:	97 Other Operating Exp			\$3,136.65
			Sum:				\$63,168.03

70 Plant Fund							
Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
70	10/18/2023	V0280427	WCCC Contgncy	92 Servs/Fees/Repr/Maint	Gw Mechanical Inc	Ashley hall boilers	\$118,728.00
70	10/30/2023	V0280632	WCCC Contgncy	92 Servs/Fees/Repr/Maint	EDA Consulting Engineers	Ashley heat plant	\$600.00
			Sum:	92 Servs/Fees/Repr/Maint			\$119,328.00
			Sum:				\$119,328.00

71 Capital Construction							
Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
71	10/18/2023	V0280428	Ag Pavilion ER	92 Servs/Fees/Repr/Maint	Point Architects	Ag project:Prof fees	\$1,371.28
71	9/28/2023	V0280160	Campus Paving	92 Servs/Fees/Repr/Maint	Engineering Associates Inc	L & C parking lot Prof	\$9,917.50
71	10/25/2023	V0280555	Campus Paving	92 Servs/Fees/Repr/Maint	Engineering Associates Inc	L & C parking lot	\$3,837.50
71	9/28/2023	V0280161	Campus PLANNING	92 Servs/Fees/Repr/Maint	Engineering Associates Inc	Campus lighting Prof	\$1,004.88
71	10/25/2023	V0280569	Colter Hall	92 Servs/Fees/Repr/Maint	O'Connor Company	Colter hall Mold &	\$3,115.00
71	10/4/2023	V0280197	Fab Bldg	92 Servs/Fees/Repr/Maint	EDA Consulting Engineers	FAB boilers prof fees	\$500.00
71	10/4/2023	V0280197	Sci/Math Bldg	92 Servs/Fees/Repr/Maint	EDA Consulting Engineers	Sci/Math hoods prof fees	\$375.00
71	10/30/2023	V0280632	Sci/Math Bldg	92 Servs/Fees/Repr/Maint	EDA Consulting Engineers	Sci/Math hoods: Prof fees	\$225.00

Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
			Sum:	92 Servs/Fees/Repr/Maint			\$20,346.16
71 Capital Construction							
Fund	Date	Voucher ID	Department Desc	Subclass With Desc	Voucher Vendor Name	Line Desc	Amount
71	10/25/2023	V0280568	Ashley Hall	99 Exp-New Constr/Cap Impr	Plan One Architects	Ashley remodel: prof fees	\$750.00
71	10/12/2023	V0280357	Campus Paving	99 Exp-New Constr/Cap Impr	Harris Trucking & Construction	I&c parking lot	\$63,737.14
71	10/30/2023	V0280628	Library	99 Exp-New Constr/Cap Impr	Casper Tin Shop LLC	Change order Library MAU	\$13,850.00
71	10/18/2023	V0280430	Phys Plant Bldg	99 Exp-New Constr/Cap Impr	ATI Systems Inc	Big voice/security	\$25,184.40
			Sum:	99 Exp-New Constr/Cap Impr			\$103,521.54
			Sum:				\$123,867.70

Operating Funds – As of September 30, 2023

OPERATING							
Revenue Sources	Budget	Actual	Difference		On Budget	Monitor	Concern
Tuition	3,821,813	1,941,433	-1,880,380	51%			
Fees	1,167,000	623,655	-543,345	53%			
State Appropriations	12,210,826	6,899,193	-5,311,634	57%			
Local Tax Levy	3,972,000	319,009	-3,652,991	8%			
Other Sources	599,593	66,318	-533,275	11%			
Reserve Utilization			0	0%			
Total Revenue	21,771,232	9,849,608	-11,921,624				
Expenditures by Program							
Instruction	7,771,808	649,714	7,122,093	8%			
Public Service	96,455	3,280	93,175	3%			
Academic Support	1,714,940	385,948	1,328,992	23%			
Student Services	3,272,812	772,398	2,500,413	24%			
Institutional Support	5,599,742	1,101,767	4,497,976	20%			
Operations and Maint/Plant	2,539,476	584,490	1,954,986	23%			
Scholarships	776,000	267,718	508,282	34%			
Total Expenditures	21,771,232	3,765,314	18,005,918				

Comments

Tuition and Fees- FY 2024 budgets were built on FY23 actual enrolment with historical attrition. At this point, Northwest College's tuition and fee revenue is in line with the budget net of scholarships.

State Appropriations- The Wyoming Community College Commission has not completed the recapture redistribution calculation for FY 2023. Work continues on collection gas and oil revenue details from all taxed counties.

Reserve Utilization- The Board of Trustees approved an FY 2024 budget with no reserve utilization.

Auxiliary Fund – As of September 30, 2023

AUXILIARY							
Revenue Sources	Budget	Actual	Difference		On Budget	Monitor	Concern
Food Service	1,012,800	612,773	-400,028	61%			
Residence Halls	1,254,429	643,858	-610,571	51%			
Bookstore	20,000	11,404	-8,596	57%			
Copy Center	177,143	22,819	-154,323	13%			
Motor Pool	213,950	19,097	-194,853	9%			
Other	753,306	331,885	-421,421	44%			
Total Revenue	3,431,628	1,641,835	-1,789,792				
Expenditures by Service							
Food Service	1,012,800	119,028	893,772	12%			
Residence Halls	1,272,577	476,297	796,280	37%			
Bookstore	20,000	0	20,000	0%			
Copy Center	176,645	41,964	134,682	24%			
Motor Pool	186,460	32,586	153,875	17%			
Other	763,145	122,443	640,703	16%			
Total Expenditures	3,431,628	792,317	2,639,311				

Comments

Food Service- Northwest College budgeted 275 meal plans for Fall 2023 and 265 for Spring 2024. As of August 29, 2023, Northwest College had sold 320 meal plans for Fall 2023. Food service continues to operate on a modified contract with Sodexo under a cost model with a capped management fee of \$10,000. Northwest College continues to work with Sodexo's management to provide our students with the best food service product at a cost within budget. Additional costs (transportation, compostables) have been incurred as part of the Student Center project and will continue until the project is complete.

Residence Halls- Northwest College budgeted 275 students to live in the residence halls for Fall 2023 and 265 for Spring 2024. Occupancy for Fall 2023 and Spring 2024 was divided between Simpson, Lewis and Clark, and Colter Halls. As of September 8, 2023, Northwest College's Fall 2023 occupancy was 315 students.

Copy Center and Motor Pool- Revenue for the copy center (print services) and motor pool are recorded the month following when services are performed.

NORTHWEST COLLEGE
FINANCIAL AND COMPLIANCE REPORT
JUNE 30, 2023 AND 2022

Draft 10/30/2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Northwest College
Powell, Wyoming

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the business-type activities of Northwest College (the College) as of and for the years ended June 30, 2023 and 2022, and its discretely presented component unit, the Northwest College Foundation (the Foundation), as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the College as of June 30, 2023 and 2022 and its discretely presented component unit as of December 31, 2022 and 2021, and the respective changes in their financial position and, where applicable, their cash flows thereof for the years then ended, respectively, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Emphasis of Matter - Change in Accounting Principle

As discussed in Notes 1 and 9 to the financial statements, the College adopted new accounting guidance based on the provisions of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, which require governments to recognize subscription assets and corresponding subscription liabilities for qualifying arrangements. Our opinion is not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis on pages 4 through 14, the Schedule of the College's Proportionate Share of the Net Pension Liability on page 48, the Schedule of the College's Contributions on page 49, the Schedule of the College's Proportionate Share of the Total OPEB Liability on page 50, and the Notes to Required Supplementary Information on pages 51 and 52 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the GASB who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the College's basic financial statements. The combining schedules and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated [REDACTED], 2023 on our consideration of the College'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 College'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 College's internal control over financial reporting and compliance.

Cheyenne, Wyoming
[REDACTED], 2023

NORTHWEST COLLEGE

MANAGEMENT'S DISCUSSION AND ANALYSIS

The following Management's Discussion and Analysis (MD&A) is designed to assist readers in understanding the accompanying financial statements and provide an overview of Northwest College's (the College) financial position and activities for the fiscal year ended June 30, 2023, with selected comparative information for the fiscal years ended June 30, 2022 and 2021. It has been prepared by management to be read in conjunction with the financial statements and the notes thereto, which follow this section.

This financial report focuses on the College as the primary entity, including the Northwest College Building Authority (the Authority) as a blended component unit, but also includes financial information for the Northwest College Foundation (the Foundation) as a discretely presented component unit. Analysis in this section will focus on the College's financials without drawing any conclusions about the Foundation's financials. It is important to note that the College operates on a July to June fiscal year, while the Foundation uses the calendar year as its fiscal year.

The College's financial statements consist of the following funds:

Unrestricted Funds

- Operating Fund
- One Mill Fund
- Auxiliary Fund
- Community Education Non-Credit Fund
- Continuing Education Contract Training Fund

Restricted Funds

- General Restricted Fund
- Federal Pell/Supplemental Educational Opportunity Grant/Work-Study Fund
- Federal Funds Fund
- Restricted Scholarships Fund
- Workforce Restricted Fund

Endowment Fund

- Northwest College Quasi Endowment Fund

Custodial Funds

- Custodial Fund
- Custodial-Foundation Pass-Through Fund

Plant Funds

- Plant Renewal and Replacement Fund
- Plant Construction Fund
- Fixed Assets Fund
- Retirement of Indebtedness Fund

It is the College's duty to be accountable to the public and provide information that responds to the three primary groups of users of its financial report:

- The citizenry;
- The governing board, the Wyoming Community College Commission (WCCC), and oversight bodies; and
- Investors and creditors.

Financial reports and accompanying notes provide information useful for assessing financial condition and results of operations; assisting in determining compliance with finance-related laws, rules, and regulations; and evaluating the uses of monetary resources.

NORTHWEST COLLEGE

MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL STATEMENTS

The College's annual financial report consists of three components, in accordance with required reporting standards: (1) this MD&A section; (2) the financial statements; and (3) the notes to the financial statements. The College's financial statements include the Statement of Net Position; the Statement of Revenues, Expenses, and Changes in Net Position; and the Statement of Cash Flows.

Certain interfund eliminations and adjustments are necessary for the preparation of these entity-wide financial statements when compared to internally generated financial statements by fund.

Statement of Net Position

The Statement of Net Position reflects the College's financial and capital resources. This statement presents the financial position of the College at the end of the fiscal year and includes all assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the College. In addition, this statement segregates the assets and liabilities into current and noncurrent components. The difference between the assets and deferred outflows of resources and the liabilities and deferred inflows of resources represents the College's net position. The net position is displayed in four components: net investment in capital assets, restricted non-expendable, restricted expendable, and unrestricted.

- **Net investment in capital assets:** Net investment in capital assets represents the College's total investment at historical cost in capital assets, property, plant, equipment, and infrastructure, net of accumulated depreciation, and outstanding debt obligations related to those capital assets, including accounts payable related to the acquisition of capital assets. The College capitalizes assets that have a value above \$5,000 for equipment, \$25,000 for land and site improvements, and \$50,000 for buildings and building improvements.
- **Restricted net position (non-expendable):** Restricted net position (non-expendable) consists of endowment and similar-type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity and invested for the purpose of producing present and future income, which may be either expended or added to principal.
- **Restricted net position (expendable):** Restricted net position (expendable) includes resources that the College is legally or contractually obligated to spend in accordance with restrictions imposed by external parties and/or donors.
- **Unrestricted net position:** Unrestricted net position represents all other funds available to the institution, which may be used for the operation of the College at the discretion of the Board of Trustees.

Net position is one indicator of the current financial condition of the College, while the change in net position is an indicator of whether the overall financial condition has improved or deteriorated during the year.

NORTHWEST COLLEGE

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Statement of Net Position includes all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting. All of the current year's revenues and expenses are taken into account, regardless of when cash is actually received or paid. Assets and liabilities are generally measured using current values; one exception is capital assets, which are stated at historical cost, less an allowance for depreciation.

Condensed Statements of Net Position at June 30 are presented below:

	2023	2022	2021
Assets			
Current assets	\$ 32,560,078	\$ 30,857,947	\$ 23,229,460
Noncurrent assets	50,847,327	44,276,692	47,336,168
Total assets	83,407,405	75,134,639	70,565,628
Deferred Outflows of Resources			
Pension-related deferred outflows	931,780	623,864	529,622
Other postemployment benefits (OPEB)-related deferred outflows	5,224,246	7,128,165	6,689,997
Debt defeasance	87,926	96,719	105,511
Total deferred outflows of resources	6,243,952	7,848,748	7,325,130
Liabilities			
Current liabilities	4,961,768	2,984,664	2,569,912
Noncurrent liabilities	22,518,197	27,403,255	28,889,381
Total liabilities	27,479,965	30,387,919	31,459,293
Deferred Inflows of Resources			
Pension-related deferred inflows	1,196,546	3,647,788	1,903,477
OPEB-related deferred inflows	9,675,302	4,512,543	3,972,743
Lease deferred inflows	215,910	151,125	190,497
Unavailable property taxes	3,808,703	4,373,176	3,131,473
Total deferred inflows of resources	14,896,461	12,684,632	9,198,190
Net Position			
Net investment in capital assets	32,555,803	26,655,807	27,185,659
Restricted non-expendable	10,801,707	10,801,707	10,801,707
Restricted expendable - scholarships	5,881,090	5,624,236	3,492,027
Restricted expendable - capital projects	1,882,707	1,589,901	1,137,660
Unrestricted	(3,846,376)	(4,760,815)	(5,383,778)
Total net position	\$ 47,274,931	\$ 39,910,836	\$ 37,233,275

NORTHWEST COLLEGE

MANAGEMENT'S DISCUSSION AND ANALYSIS

Total net position increased \$7,364,095 in fiscal year 2023 to a total of \$47,274,931. Total net position increased \$2,677,561 in fiscal year 2022 to a total of \$39,910,836. Unrestricted net position of (\$6,684,829) in 2023, (\$4,760,815) in 2022, and (\$5,383,778) in 2021 was available for future operating and capital needs of the College.

Current assets include cash and cash equivalents, accounts and lease receivables, property taxes receivable, advance construction payments, and prepaids. Unrestricted cash (decreased) increased by (\$3,741,013), \$3,660,025, and \$2,746,815 during 2023, 2022, and 2021, respectively.

The ad valorem tax, based on market values of local mineral production, was put into effect by Senate Bill 60, which was enacted into law in 2021. Before Senate Bill 60, ad valorem mineral taxes were assessed in August for the previous calendar year and then collected in the following September and March. This process resulted in an 18-month average delay between production and cash collection. Senate Bill 60 did not affect the timing of the August levy, but it did affect the timing of cash collections for mineral taxes. Senate Bill 60 resulted in a four- to five-month delay from production to collection, which is a significant change. As a result, the College is collecting mineral taxes before the levy and, therefore, has a reduction in receivables. The cash collected before the levy is also unearned tax revenue and will be presented as a current liability on the Statements of Net Position. This liability will remain until the levy in August of the following fiscal year, at which time the College can recognize the revenue as being earned.

Park County property and mineral values increased in 2023. However, because of the expedited cash collections, property taxes receivable decreased from \$4,481,189 in 2022 to \$4,265,045 in 2023. See the additional discussion of the increase in assessed property values in the Statement of Revenues, Expenses, and Changes in Net Position section below.

Noncurrent assets of \$50,847,327 and \$44,276,692 at June 30, 2023 and 2022, respectively, are made up of land, buildings, improvements, construction in progress, equipment, library books, right-to-use assets, lease receivable, and the endowment challenge. These are valued based on original amounts, less depreciation and/or amortization, except for the endowment challenge, which is valued at fair value. In 2023, \$7,949,714 was spent on new or in-progress capital improvements, which included the construction of a new student center and a temporary dining facility; electrical upgrades; upgrading the server room in the Moyer building; heating, ventilation and air conditioning (HVAC); campus paving; heavy equipment simulator; and several vehicles. In 2022, \$1,931,205 was spent on new or in-progress capital improvements, which included the construction of a new student center and a temporary dining facility, electrical upgrades, upgrading the CABRE Gym HVAC unit, campus paving, and rodeo arena upgrades. See Note 3 to the financial statements. The College's endowment held by the Foundation increased (decreased) by \$1,030,108, (\$2,367,870), and \$3,437,668 for the years ended June 30, 2023, 2022, and 2021, respectively.

NORTHWEST COLLEGE

MANAGEMENT'S DISCUSSION AND ANALYSIS

Total liabilities as of June 30, 2023 were \$27,479,965, compared to \$30,387,919 as of June 30, 2022. The decrease in total liabilities is due to a decrease in the total OPEB liability, offset by an increase in the net pension liability, as established by Governmental Accounting Standards Board (GASB) Statement No. 75 and Statement No. 68, respectively. These GASB statements are discussed below.

The long-term maturity of notes payable refers to the amount to be repaid in a time period longer than the next 12 months for a loan associated with Simpson Hall in the Authority. The balance will decrease over time as required debt payments are made. See Note 4 to the financial statements for the College's long-term liabilities.

Total current liabilities as of June 30, 2023 were \$4,961,768, compared to \$2,984,664 as of June 30, 2022. This increase was primarily related to the timing associated with cash receipts of ad valorem mineral taxes. Senate Bill 60 resulted in expedited cash collections but did not change the timing of when taxes are levied and earned.

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, was implemented in fiscal year 2015. This statement requires the College to recognize its proportionate share of the total net pension liability as calculated by the Wyoming Retirement System's actuarial firm. Based on the calculations performed by the actuarial firm, the College's 2023 portion of the pension-related outflows, the pension-related inflows, and the net pension liability is \$931,780, \$1,196,546, and \$6,199,769, respectively. This is in comparison to fiscal year 2022, with pension-related outflows, pension-related inflows, and a net pension liability of \$623,864, \$3,647,788, and \$4,013,727, respectively. These amounts were recorded on the Statements of Net Position. See Note 5 to the financial statements.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, was implemented in fiscal year 2018. This statement requires the College to recognize its proportionate share of the total OPEB liability as calculated by the State of Wyoming's (the State) actuarial firm. Based on the calculation performed by the actuarial firm, the College's 2023 portion of the OPEB-related outflows, OPEB-related inflows, and total OPEB liability is \$5,224,246, \$9,675,302, and \$13,668,707, respectively. This is in comparison to fiscal year 2022, with OPEB-related outflows, OPEB-related inflows, and total OPEB liability of \$7,128,165, \$4,512,543, and \$20,521,403, respectively. These amounts were recorded on the Statements of Net Position. See Note 7 to the financial statements.

Statement of Revenues, Expenses, and Changes in Net Position

The Statement of Revenues, Expenses, and Changes in Net Position presents the College's results of operations and supports the total change in net position for the year. Revenues and expenses are classified as operating or nonoperating. "Operating" is defined by the GASB as resulting from transactions involving exchanges of goods or services for payment. The College receives revenue from several sources; operating revenues are directly related to the operation of the College and include tuition and fees, Federal grants, State and local grants and contracts, and auxiliary enterprises.

NORTHWEST COLLEGE

MANAGEMENT’S DISCUSSION AND ANALYSIS

“Nonoperating” is defined by the GASB as resulting from transactions not involving the exchange of goods or services for payment. Nonoperating revenues are not directly related to, or derived from, a College operation and include State and local appropriations and endowments from the State. The College shows a substantial “operating loss” in the Statement of Revenues, Expenses, and Changes in Net Position primarily because the GASB requires that State appropriations and district levy revenues be reported as “nonoperating.”

The following shows the change in net position from revenues and expenses for the years ended June 30:

	2023	2022	2021
Operating Revenues			
Tuition and fees (net of scholarship allowance)	\$ 3,741,447	\$ 3,498,142	\$ 2,755,687
Federal grants and contracts	1,487,258	817,158	841,340
State and local grants and contracts	521,490	314,391	953,324
Auxiliary enterprise charges (net of scholarship allowance)	2,538,787	2,075,212	1,683,352
Other operating revenues	984,963	650,832	832,814
Total operating revenues	9,273,945	7,355,735	7,066,517
Operating Expenses			
Instruction	7,285,420	7,533,568	8,399,579
Public service	200,772	133,655	116,222
Academic support	1,490,595	1,818,279	6,760,186
Student services	3,857,463	3,652,251	3,151,342
Institutional support	4,194,311	6,061,773	4,586,977
Operation and maintenance of plant	2,786,856	2,286,527	2,306,969
Scholarships	581,128	1,894,475	1,358,585
Auxiliary enterprises	2,994,671	2,725,336	2,992,729
Amortization	55,103	63,284	5,274
Depreciation	2,475,843	2,517,952	2,632,825
Total operating expenses	25,922,162	28,687,100	32,310,688
Operating (loss)	(16,648,217)	(21,331,365)	(25,244,171)
Nonoperating Revenues			
	24,012,312	24,008,926	30,337,083
Increase in net position	\$ 7,364,095	\$ 2,677,561	\$ 5,092,912

NORTHWEST COLLEGE

MANAGEMENT'S DISCUSSION AND ANALYSIS

The WCCC is responsible for setting the tuition rates for all Wyoming colleges, and those rates are set based on a June 30 fiscal year. The WCCC set the in-state tuition rates at \$105, \$105, and \$99 per credit hour for 2023, 2022, and 2021, respectively. The College is responsible for setting fixed fees and course fee rates. The Board of Trustees approves the College's fixed fee rates annually. These rates were set at \$53, \$51, and \$41 per credit hour for 2023, 2022, and 2021, respectively. Fluctuations in enrollment have offset these increases in tuition and fixed-fee rates. The College's enrollment headcount was as follows:

Year Ended	Fall Semester	Spring Semester	Combined
June 30, 2023	1,445	1,332	2,777
June 30, 2022	1,442	1,396	2,838
June 30, 2021	1,443	1,443	2,886

Based on the above enrollment history, the \$274,621 increase in tuition and fees in 2023 before the scholarship allowance was due to an increase in out-of-state enrollment and out-of-state tuition. The \$626,131 increase in tuition and fees in 2022 before the scholarship allowance was due to an increase in tuition and fee rates while enrollment remained steady. The \$237,817 decrease in tuition and fees in 2021 before the scholarship allowance was due to a decline in enrollment while the tuition and fee rates remained steady. Reported tuition and fee revenues are offset by the amount of the scholarship allowance, which represents the discount that the College awards and must be netted against the tuition charged to the students. The scholarship allowance offsetting tuition and fee revenues was \$1,409,221, \$1,377,905, and \$1,494,229 in 2023, 2022, and 2021, respectively.

State appropriations normally make up the bulk of the College's total revenues and represent approximately 46%, 51%, and 34% of total revenue in 2023, 2022, and 2021, respectively. The decrease in the fiscal year 2023 percentage is related to a decrease in non-exchange Federal and State grants due to the global pandemic relief funds provided to the College both from the State and the Federal government. During 2023, total State appropriations decreased by \$843,209 compared to 2022. The change in State appropriations was largely due to a decrease of \$589,328 that was recaptured by the WCCC; approximately \$1.8 million received for the Wyoming Innovation Partnership program in fiscal year 2022 that was not received in fiscal year 2023; and approximately \$2.4 million in additional funding that was received for the student center, as compared to fiscal year 2022. Another factor that affected State appropriations was less funding related to the major maintenance program. During 2022, total State appropriations increased by \$2,984,884 compared to 2021. The increase in State appropriations was due to \$1,850,000 received under the Wyoming Innovation Partnership program and approximately \$1,100,000 received under the major maintenance program.

NORTHWEST COLLEGE

MANAGEMENT'S DISCUSSION AND ANALYSIS

Local appropriations are included in nonoperating revenues. Local appropriations include both mill levy revenue based on Park County property tax valuation, market value of mineral production, and motor vehicle registration fees. As the majority of local appropriations are property tax and mineral tax valuation, the following table represents the Park County assessed value for the previous five fiscal years and the current fiscal year:

Fiscal Year	County Valuation	% Change
June 30, 2023	\$874,635,153	39.65%
June 30, 2022	626,294,645	(11.32%)
June 30, 2021	706,271,171	3.92%
June 30, 2020	679,629,861	12.34%
June 30, 2019	604,982,133	(5.49%)
June 30, 2018	640,120,277	0.28%

Local appropriations revenue increased \$1,284,102 from 2022 to 2023 and decreased \$299,149 from 2021 to 2022, representing approximately 15%, 12%, and 11% of total revenue in 2023, 2022, and 2021, respectively. Senate Bill 60 adjusted the timing of cash collections but did not affect the levying of taxes for revenue recognition. Changes in revenue are primarily due to the change in valuation rather than the timing of cash collections.

Auxiliary services consist primarily of housing and dining services. Income in these areas varies annually based on enrollment and rates charged by these auxiliary services. Occupancy in the residence halls and meal plans sold had declined during previous years but stabilized in fiscal year 2022. Auxiliary enterprise revenues are also reported net of the scholarship allowance. Currently, the auxiliary allowance is calculated at 35% of the institutional, Foundation, and Hathaway scholarships; in 2023, auxiliary revenue increased by \$480,437 before the scholarship allowance, while expenses increased by \$269,335. Revenue increased due to an increase in the occupancy of College-owned housing and the sale of additional meal plans. Expenses increased due to increased food service costs. Food service increased due to additional meal plans that were purchased and increased costs related to the temporary dining facilities. In 2022, auxiliary enterprise revenue increased by \$329,225 before the scholarship allowance, while expenditures decreased by \$267,393. Revenue increased due to an increase in the occupancy of College-owned housing. Expenses decreased significantly due to transferring positions from the Auxiliary Fund to the General Fund based on changes in revenue sources.

In 2023 and 2022, the Wyoming Challenge Match Endowment cost basis remained the same. The College's portion of the Wyoming Challenge Match Endowment held by the Foundation had a book value of \$12,007,170 and a market value of \$15,426,143 as of June 30, 2023.

NORTHWEST COLLEGE

MANAGEMENT’S DISCUSSION AND ANALYSIS

Statement of Cash Flows

Information from the Statement of Cash Flows reflects the College’s operating cash flows. Its primary purpose is to provide relevant information about the cash receipts and cash payments of the College during the fiscal year. Below is a summary of the Statements of Cash Flows for the years ended June 30, found on pages 20 and 21:

	2023	2022	2021
Cash (Used in) Provided by:			
Operating activities	\$ (15,105,371)	\$ (17,981,965)	\$ (22,299,639)
Noncapital financing activities	23,864,164	26,774,164	26,547,917
Capital and related financing activities	(10,484,585)	(471,710)	(5,835,552)
Investing activities	1,524,341	(2,024,061)	3,840,259
Net (decrease) increase in cash and cash equivalents, and restricted cash and cash equivalents	(201,451)	6,296,428	2,252,985
Cash and Cash Equivalents, and Restricted Cash and Cash Equivalents, beginning of year	24,195,644	17,899,216	15,646,231
Cash and Cash Equivalents, and Restricted Cash and Cash Equivalents, end of year	\$ 23,994,193	\$ 24,195,644	\$ 17,899,216

In summary, the 2023 cash provided by noncapital financing and investing activities was less than the cash used in operating and capital and related financing activities by \$201,451. In 2022, the cash provided by noncapital financing was more than the cash used in operating, capital and related financing, and investing activities by \$6,296,428. In 2021, the cash provided by noncapital financing activities was more than the cash used in operating and capital and related financing activities by \$2,252,985.

OTHER CONSIDERATIONS

The Higher Learning Commission accredits the College. The Higher Learning Commission completed an on-site comprehensive evaluation in September 2017, in which the College was affirmed and accredited in the Open Pathway. The Higher Learning Commission completed its four-year assurance review in September 2022 with no changes to the College’s accreditation status. In addition, three College departments hold national accreditations through the following subject matter accrediting bodies: the National Association of Schools of Art & Design, the National Association of Schools of Music, and the Accreditation Commission for Education in Nursing.

NORTHWEST COLLEGE

MANAGEMENT'S DISCUSSION AND ANALYSIS

The College is required by Wyoming State Statutes to have a facility master plan. In the master plan that was updated in March 2014, the Nelson Performing Arts Center and the DeWitt Student Center were identified as top priorities for capital improvements. The Wyoming State Legislature appropriated \$1,000,000 for Level 3 construction plans for a new student center during the Spring 2021 legislative session, to be matched by the College. During the Spring 2022 legislative session, \$12,565,378 was appropriated for the construction of a new student center and a temporary dining facility, which must be matched by the College. The College completed the new temporary dining facility, demolished the old student center, and has begun construction of the new student center. The Wyoming State Legislature has yet to appropriate funds for a performing arts center; however, the State Building Commission still supports this facility and will continue to request funding during future legislative sessions.

Funding received from State and local appropriations significantly decreased for fiscal years 2017 and 2018. Appropriations were steady for fiscal years 2019 and 2020. Funding decreased 13% for 2021 and an additional 10% for 2022. Revenue stabilized for fiscal year 2023 due to the stabilization of revenue from mineral and extraction taxes. However, a reliance on revenue from mineral and extraction taxes, coupled with a lack of economic diversification, could result in less revenue and have long-term negative effects for the State, Park County and, ultimately, the College itself. As part of reviewing all revenue sources for the Wyoming community colleges, the WCCC voted to increase in-state tuition by \$6 per credit hour for fiscal year 2022, along with removing the tuition cap. Both measures were designed to help protect the Wyoming community colleges from significant swings in State and local appropriations, but declining enrollments have not provided the tuition income that was originally projected. The WCCC voted to hold tuition rates steady for fiscal years 2023 and 2024. Finally, the community colleges are now included under the Joint Education Interim Committee for the Wyoming State Legislature, thus allowing an additional forum for the community colleges to educate and request funding from the Wyoming State Legislature. This change resulted in increased State appropriations at the WCCC for fiscal years 2023 and 2024, primarily associated with compensation increases. Due to volatility related to mill valuations and cash collections from the counties, the WCCC recaptured \$535,158 in State appropriations from the College. As a result of the recapture, State appropriations decreased for fiscal year 2023.

In March 2020, the College began monitoring the coronavirus global pandemic daily and taking many pre-emptive measures to ensure the safety and health of its students, employees, and community. The College has been working closely with the State during the pandemic, including following public health orders and applying for coronavirus relief funding through grants. The overall impact of the pandemic remains unknown, and as such, the College remains conservative in its spending while also monitoring student enrollment. At this time, it is unknown if or how long adverse global and economic conditions may last and if there will be any adverse financial impact on the College. The continued assessment of local, regional, and national economic conditions, along with robust enrollment management efforts, must be ongoing and diligent. The College is proud of the academic program development that is happening to meet the needs of its students and community. The College's student completion and retention rates far exceed national rates and reflect the College's commitment to its mission.

NORTHWEST COLLEGE

MANAGEMENT'S DISCUSSION AND ANALYSIS



NORTHWEST COLLEGE

STATEMENTS OF NET POSITION
June 30, 2023 and 2022

	2023	2022
ASSETS		
Current Assets		
Cash and cash equivalents (Note 2)	\$ 18,307,968	\$ 19,057,540
Cash and cash equivalents, restricted (Notes 2 and 12)	5,686,225	5,138,104
Accounts receivable, net of allowance of \$200,000 for 2023 and 2022	1,729,010	1,326,214
Property taxes receivable	4,265,045	4,481,189
Current portion of lease receivable (Note 8)	75,313	40,159
Advance construction payments (Note 3)	2,243,610	710,426
Prepays	252,907	104,315
Total current assets	32,560,078	30,857,947
Noncurrent Assets		
Capital assets, net of accumulated depreciation (Note 3)	35,185,200	29,711,681
Lease receivable, less current portion (Note 8)	140,597	110,966
Right-to-use lease asset, net of accumulated amortization (Note 8)	-	58,010
Right-to-use subscription assets, net of accumulated amortization (Note 9)	95,387	-
Investments held by others (Note 2)	15,426,143	14,396,035
Total noncurrent assets	50,847,327	44,276,692
Total assets	83,407,405	75,134,639
DEFERRED OUTFLOWS OF RESOURCES		
Pension-Related Deferred Outflows (Note 5)	931,780	623,864
OPEB-Related Deferred Outflows (Note 7)	5,224,246	7,128,165
Debt Defeasance	87,926	96,719
Total deferred outflows of resources	6,243,952	7,848,748

Continued

NORTHWEST COLLEGE

STATEMENTS OF NET POSITION, *Continued*
June 30, 2023 and 2022

	2023	2022
LIABILITIES		
Current Liabilities		
Accounts payable	\$ 825,177	\$ 1,097,891
Payroll and related liabilities	661,531	660,877
Accrued compensated absences (Note 4)	406,370	386,490
Accrued interest payable	5,844	6,350
Advance payments	682,595	188,640
Unearned mineral production receipts	1,834,148	86,584
Custodial deposits (Note 12)	285,071	262,335
Lease liability (Note 8)	-	58,010
Current maturities of note payable (Note 4)	243,567	237,487
Current maturities of subscription liabilities (Note 9)	17,465	-
Total current liabilities	4,961,768	2,984,664
Noncurrent Liabilities		
Accrued compensated absences (Note 4)	135,457	128,830
Note payable, less current maturities (Note 4)	2,495,729	2,739,295
Net pension liability (Note 5)	6,199,769	4,013,727
Total OPEB liability (Note 7)	13,668,707	20,521,403
Subscription liabilities, less current maturities (Note 9)	18,535	-
Total noncurrent liabilities	22,518,197	27,403,255
Total liabilities	27,479,965	30,387,919
DEFERRED INFLOWS OF RESOURCES		
Pension-Related Deferred Inflows (Note 5)	1,196,546	3,647,788
OPEB-Related Deferred Inflows (Note 7)	9,675,302	4,512,543
Lease Deferred Inflows (Note 8)	215,910	151,125
Unavailable Property Taxes	3,808,703	4,373,176
Total deferred inflows of resources	14,896,461	12,684,632
NET POSITION		
Net Investment in Capital Assets	32,555,803	26,655,807
Restricted		
Non-expendable	10,801,707	10,801,707
Expendable:		
Scholarships	5,881,090	5,624,236
Capital projects	1,882,707	1,589,901
Unrestricted	(3,846,376)	(4,760,815)
Total net position	\$ 47,274,931	\$ 39,910,836

See Notes to Financial Statements.

NORTHWEST COLLEGE
COMPONENT UNIT - NORTHWEST COLLEGE FOUNDATION

STATEMENTS OF FINANCIAL POSITION
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash and Cash Equivalents, including \$23,307 and \$23,220, respectively, held for Youth Clubs of Park County (Note 2)	\$ 184,983	\$ 612,507
Investments (Note 2)	552,124	1,870,096
Contributions Receivable	319,984	419,545
Accounts Receivable	-	57,502
Cash and Cash Equivalents Restricted by Donors for Long-Term Purposes (Note 2)	1,589,934	1,228,227
Investments for Long-Term Purposes, including \$875,105 and \$1,178,099, respectively, held for Youth Clubs of Park County (Note 2)	45,275,201	53,947,434
Beneficial Interest in Perpetual Trust	550,447	1,039,012
Property and Equipment, net of accumulated depreciation	406,365	-
Other Assets	318,280	670,279
Total assets	\$ 49,197,318	\$ 59,844,602
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	\$ 43,080	\$ 9,320
Investments held for others (Note 2)	15,382,270	18,368,862
Assets held in trust	909,051	1,632,831
Liabilities associated with charitable gift annuities	29,223	130,039
Accrued expenses and other current liabilities	928,679	-
Total liabilities	17,292,303	20,141,052
Net Assets		
Without donor restrictions:		
Designated	2,236,534	1,668,211
Undesignated	(1,929,540)	1,413,824
With donor restrictions	31,598,021	36,621,515
Total net assets	31,905,015	39,703,550
Total liabilities and net assets	\$ 49,197,318	\$ 59,844,602

See Notes to Financial Statements.

NORTHWEST COLLEGE

**STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION**

Years Ended June 30, 2023 and 2022

	2023	2022
Operating Revenues		
Tuition and fees, net of scholarship allowance of 2023 \$1,409,221; 2022 \$1,377,905	\$ 3,741,447	\$ 3,498,142
Federal grants and contracts	1,487,258	817,158
State and local grants and contracts	521,490	314,391
Auxiliary enterprise charges, net of scholarship allowance of 2023 \$758,811; 2022 \$741,949	2,538,787	2,075,212
Other operating revenues	984,963	650,832
Total operating revenues	9,273,945	7,355,735
Operating Expenses (Note 13)		
Instruction	7,285,420	7,533,568
Public service	200,772	133,655
Academic support	1,490,595	1,818,279
Student services	3,857,463	3,652,251
Institutional support	4,194,311	6,061,773
Operation and maintenance of plant	2,786,856	2,286,527
Scholarships	581,128	1,894,475
Auxiliary enterprises	2,994,671	2,725,336
Amortization (Note 9)	55,103	63,284
Depreciation	2,475,843	2,517,952
Total operating expenses	25,922,162	28,687,100
Operating (loss)	(16,648,217)	(21,331,365)
Nonoperating Revenues (Expenses)		
Non-exchange Federal and state grants	2,011,203	5,402,475
State appropriations	15,231,425	16,074,634
Local appropriations	5,152,620	3,868,518
Private gifts, grants, and contracts	104,499	755,845
Net investment income (loss)	1,524,341	(2,024,061)
Interest expense	(75,699)	(81,640)
Gain on sale of assets	63,923	13,155
Total nonoperating revenues	24,012,312	24,008,926
Increase in net position	7,364,095	2,677,561
Net Position, beginning	39,910,836	37,233,275
Net Position, ending	\$ 47,274,931	\$ 39,910,836

See Notes to Financial Statements.

NORTHWEST COLLEGE
COMPONENT UNIT - NORTHWEST COLLEGE FOUNDATION

STATEMENTS OF ACTIVITIES
Years Ended December 31, 2022 and 2021

	2022	2021
Changes in Net Assets Without Donor Restrictions		
Revenues, gains, and other support:		
Contributions	\$ 12,355	\$ 14,598
Investment (loss) income, net	(2,040,468)	279,150
In-kind contributions	159,545	169,950
Administrative fees	487,385	475,629
Miscellaneous	82,012	68,788
Modifications of net asset restrictions	(148,249)	-
Net assets released from restrictions	2,856,199	1,686,783
Total revenues, gains, and other support	1,408,779	2,694,898
Expenses:		
Program services:		
College support	3,540,275	2,008,947
Management	281,326	264,282
Fundraising	362,219	306,639
Total expenses	4,183,820	2,579,868
(Decrease) increase in net assets without donor restrictions	(2,775,041)	115,030
Changes in Net Assets With Donor Restrictions		
Contributions	1,228,693	4,261,064
Investment (loss) income, net	(3,171,230)	5,360,937
Royalty income	10,724	6,826
Changes in liabilities associated with charitable gift annuities	100,816	44,536
Changes in present value of beneficial interest and perpetual trusts	(488,565)	85,889
Miscellaneous income	4,018	69,487
Modifications of net asset restrictions	148,249	-
Net assets released from restrictions	(2,856,199)	(1,686,783)
(Decrease) increase in net assets with donor restrictions	(5,023,494)	8,141,956
Change in net assets	(7,798,535)	8,256,986
Net Assets, beginning of year	39,703,550	31,446,564
Net Assets, end of year	\$ 31,905,015	\$ 39,703,550

See Notes to Financial Statements.

NORTHWEST COLLEGE

STATEMENTS OF CASH FLOWS
Years Ended June 30, 2023 and 2022

	2023	2022
Cash Flows From Operating Activities		
Received from students and customers	\$ 8,869,198	\$ 7,324,455
Payments to employees and benefits	(14,854,125)	(14,368,764)
Payments to vendors and suppliers	(8,562,052)	(9,042,459)
Payments for scholarships	(581,128)	(1,894,475)
Other receipts (payments)	22,736	(722)
Net cash (used in) operating activities	(15,105,371)	(17,981,965)
Cash Flows From Noncapital Financing Activities		
Non-exchange Federal and state grants	2,011,203	5,402,475
State appropriations	15,196,607	16,531,411
Local appropriations	6,551,855	4,084,433
Gifts, endowments, and grants for other than capital purchase	104,499	755,845
Net cash provided by noncapital financing activities	23,864,164	26,774,164
Cash Flows From Capital and Related Financing Activities		
Purchases of capital assets	(5,238,028)	(1,477,175)
Proceeds from sale of capital assets	64,275	14,571
Advance construction payment	(4,383,267)	(1,000,000)
Lease payments	-	(63,284)
Interest paid on note	(76,206)	(82,133)
Principal payments on subscription liabilities	(114,490)	-
Payment of note principal	(237,487)	(231,559)
State endowment invested in the Foundation	(499,382)	2,367,870
Net cash (used in) capital and related financing activities	(10,484,585)	(471,710)
Cash Flows From Investing Activities		
Interest received (paid) on investment	1,524,341	(2,024,061)
Net cash provided by (used in) investing activities	1,524,341	(2,024,061)
Net (decrease) increase in cash and cash equivalents, and restricted cash and cash equivalents	(201,451)	6,296,428
Cash and Cash Equivalents, and Restricted Cash and Cash Equivalents		
Beginning of year	24,195,644	17,899,216
End of year	\$ 23,994,193	\$ 24,195,644

Continued

NORTHWEST COLLEGE

STATEMENTS OF CASH FLOWS, *Continued*
Years Ended June 30, 2023 and 2022

	2023	2022
Reconciliation of Operating (Loss) to Net Cash (Used in) Operating Activities		
Operating (loss)	\$ (16,648,217)	\$ (21,331,365)
Adjustments to reconcile operating (loss) to net cash (used in) operating activities:		
Depreciation	2,475,843	2,517,952
Amortization	55,103	63,284
Debt defeasance amortization	8,793	8,792
Changes in assets and liabilities:		
Receivables, net	(367,978)	(123,948)
Prepays	(148,592)	72,113
Accounts payable and related liabilities	(110,927)	238,219
Advance payments	(36,769)	92,668
Accrued compensated absences	26,507	(30,323)
Net pension liability	2,186,042	(2,552,117)
Deferred outflows - pension	(307,916)	(94,242)
Deferred inflows - pension	(2,451,242)	1,744,311
Total OPEB liability	(6,852,696)	1,311,059
Deferred outflows - OPEB	1,903,919	(438,168)
Deferred inflows - OPEB	5,162,759	539,800
Net cash (used in) operating activities	\$ (15,105,371)	\$ (17,981,965)
Supplementary Disclosures of Cash Flows Information		
Capital assets included in accounts payable	\$ 37,414	\$ 175,811
Capital assets purchased with advance construction payment funds	2,850,083	289,574
Write-off of right-to-use lease asset and lease liability	58,010	-
Acquisition of right-to-use subscription assets financed by subscription liabilities	150,490	-

See Notes to Financial Statements.

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies

Nature of activities: Northwest College (the College) is a public institution of higher education created in 1946. The College's main campus is located in Powell, Wyoming, with outreach centers in Cody and Worland, Wyoming. It is governed by a Board of Trustees (the Board) comprising seven elected trustees and is subject to the laws of the State of Wyoming. The College is a municipal corporation formed under, and subject to, the requirements of Wyoming State Statutes.

Reporting entity: The financial reporting entity, as defined by the Governmental Accounting Standards Board (GASB), consists of the College as the primary government, organizations for which the College is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion could cause the financial statements to be misleading or incomplete.

Component units: The financial reporting entity consists of the primary government, as well as its discretely presented component unit, the Northwest College Foundation (the Foundation), and its blended component unit, the Northwest College Building Authority (the Authority). The Foundation is a legally separate, tax-exempt organization supporting the College. The Foundation acts primarily as a fundraising organization to supplement the resources that are available to the College in support of its programs. The 28-member board of the Foundation is self-perpetuating and consists of graduates and friends of the College. Although the College does not control the timing or amount of receipts from the Foundation, the majority of resources, or income thereon, that the Foundation holds and invests are restricted to the activities of the College by the donors. Because these restricted resources held by the Foundation can only be used by, or for the benefit of, the College, the Foundation is considered a component unit of the College and is discretely presented in the College's financial statements.

The Foundation's year-end is December 31. The Foundation is reported in separate financial statements because of the difference in its reporting model, as further described below.

Financial statements for the Foundation can be obtained by calling the Foundation at (307) 754-6110.

The Foundation is a private not-for-profit organization that has adopted Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 958, *Not-for-Profit Entities*, as the basis of presentation of its financial statements. As such, certain presentation features are different from the GASB's presentation features. No modifications have been made to the Foundation's financial statements, which have been presented separately within the College's financial statements. In addition, significant note disclosures to the Foundation's financial statements have been incorporated into the College's notes to the financial statements.

The Authority was created on July 2, 2008 as a public benefit corporation for the purpose of financing the construction, ownership, and operation of real and personal property to be used by the College. The Authority is a separate legal entity from the College but is treated as a blended component unit of the College due to its financial dependence on the College and is reported in its financial statements.

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies, *Continued*

Northwest College:

Basis of accounting: For financial reporting purposes, the College is considered a special-purpose government entity engaged only in business-type activities. Accordingly, the College's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned and expenses are recorded when an obligation has been incurred. All significant intra-agency transactions have been eliminated.

Non-exchange transactions, in which the College receives value without directly giving equal value in return, include property taxes, most private gifts and grants, state appropriations, and other contributions. On an accrual basis, revenue from property taxes is recognized in the period the levy is intended to finance. Revenue from grants, state appropriations, and other contributions is recognized in the year all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the College must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the College on a reimbursement basis.

Jointly governed organizations (not included in the College reporting entity): Under provisions of Wyoming State Statutes 21-20-101 *et seq.*, the College has joined with Park County School District No. 1 to form the Park County School District No. 1 Board of Cooperative Educational Services. The purpose of this board is to provide adult, community, and continuing education. The transactions of this board are not included in these financial statements.

Cash and cash equivalents: For purposes of the Statements of Cash Flows, the College considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Restricted cash and cash equivalents: Restricted cash and cash equivalents include amounts for which the use is constrained through external restrictions or imposition by law. Restricted purposes include gifts and endowments, debt- or state-funded construction projects, and debt service reserves.

Investments and investment (loss) income: The College accounts for its investments at fair value, as determined by quoted market prices, in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, and GASB Statement No. 79, *Certain Investment Pools and Pool Participants*. Changes in the unrealized gain (loss) on the carrying value of investments are reported as a component of net investment (loss) income in the Statements of Revenues, Expenses, and Changes in Net Position.

Accounts receivable: Accounts receivable consist of tuition and fee charges to students and auxiliary enterprise services provided to students, faculty, and staff. Accounts receivable also include amounts due from the Federal government, state and local governments, or private sources in connection with the reimbursement of allowable expenditures made pursuant to contracts and grants. Accounts receivable are recorded net of estimated uncollectible amounts.

Property taxes receivable: Property taxes receivable include the delinquent property taxes receivable and property taxes assessed during the year that will be levied and billed in the subsequent year.

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies, *Continued*

Lease receivable: Lease receivable includes the present value of future payments associated with a lessor lease.

Fair value measurements: The College categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs.

The College has the following recurring fair value measurements as of June 30, 2023 and 2022:

- Investments held by the Foundation of \$15,426,143 and \$14,396,035, respectively, are valued using significant other observable inputs (Level 2).

Capital assets: The College capitalizes assets that have a donated value or cost in excess of \$5,000 for equipment, \$50,000 for building improvements, \$25,000 for land and site improvements, and \$50,000 for buildings at the date of acquisition and an expected useful life of more than one year. Library books are generally not considered to have a useful life of more than one year, unless they are part of a collection and expensed in the year of acquisition.

Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase is expensed as incurred. Routine repairs and maintenance are charged to operating expenses in the year the expense was incurred.

The College does not capitalize works of art or historical treasures that are held for exhibition, education, research, and public service. These collections are neither disposed of for financial gain nor encumbered by any means. Accordingly, such collections are not recognized or capitalized for financial statement purposes.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets, which are generally three to 14 years for equipment; 15 to 20 years for building improvements, and land and site improvements; and 40 years for buildings.

Right-to-use lease assets: The College capitalizes the right-to-use lease asset obtained under a lease in accordance with GASB Statement No. 87, *Leases*. The asset is calculated utilizing the value of the lease liability plus any lease prepayments made for future periods, as well as any direct ancillary costs necessary to place the asset into service. The asset will be amortized over the years remaining on the lease. The College utilized the same capitalization thresholds utilized for capital assets.

Right-to-use subscription assets: The College capitalizes the right-to-use subscription-based information technology (IT) assets obtained under contracts in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The assets are calculated utilizing the value of the subscription liabilities plus any contract prepayments made for future periods, as well as any capitalizable initial implementation costs. The assets will be amortized over the years remaining on the term.

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies, *Continued*

Impairment: The College evaluates prominent events or changes in circumstances that affect capital assets to determine whether impairment of a capital asset has occurred. Such events or changes in circumstances that may be indicative of impairment include evidence of physical damage, the 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 College will consider an asset 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. The College will recognize an impairment loss when it considers a capital asset impaired and will recognize the capital asset at the lower of the carrying value or fair value.

Compensated absences: It is the College's policy to provide full-time and eligible part-time staff with sick leave, personal leave, and vacation. Accrued sick leave is paid to benefited staff upon termination. Staff are entitled to accrued vacation leave upon termination. All leave pay is accrued when incurred, and a liability for these amounts is reported in compliance with GASB Statement No. 16, *Accounting for Compensated Absences*. The College considers approximately 75% of this liability current and due within one year.

Unearned mineral production receipts: Unearned mineral production receipts consist of mineral ad valorem taxes that have been distributed to the College but will not be recognized as revenue until a subsequent year.

Bond issuance costs: Bond issuance costs are expensed when incurred.

Unavailable property taxes: Unavailable property taxes consist of property taxes assessed for the year that will be levied and recognized as revenue in the subsequent year.

Noncurrent liabilities: Noncurrent liabilities include estimated amounts for accrued compensated absences, subscription liabilities, the net pension liability, the note payable, and total obligations for postemployment benefits other than pensions (OPEB) that will not be paid within the next fiscal year.

Deferred outflows of resources and deferred inflows of resources: The College reports the consumption of net position that is applicable to a future period as deferred outflows of resources. Deferred outflows of resources as of June 30, 2023 and 2022 consist of deferred losses on previous debt defeasance and items related to the College's pension and OPEB retirement benefit plans.

The College reports an acquisition of net position that is applicable to a future period as deferred inflows of resources. Deferred inflows of resources as of June 30, 2023 and 2022 consist of unavailable property taxes and items related to the College's lessor leases and pension and OPEB retirement benefit plans.

Net position: The College's net position is classified as follows:

Net investment in capital assets: This represents the College's total investment in capital assets, net of accumulated depreciation and debt related to the purchase or construction of those assets, including accounts payable and retentions payable.

Restricted net position - non-expendable: This includes amounts for the endowment challenge, of which the corpus is not to be spent but earnings are used for scholarships. Accounts are held by the Foundation.

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies, *Continued*

Restricted net position - expendable (scholarships): This includes resources that the College is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties.

Restricted net position - expendable (capital projects): This includes resources that the College is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties for the purchase of capital assets.

Unrestricted net position: This includes resources derived from student tuition and fees, state and local appropriations, and sales and services of educational departments and auxiliary enterprises. These resources are used for transactions relating to the educational and general operations of the College and may be used at the discretion of the governing board to meet current expenses for any purpose.

When both restricted and unrestricted resources are available for use, it is the College's policy to use restricted resources first and then unrestricted resources as needed.

Classification of revenues: The College classified its revenue as either operating or nonoperating revenues according to the following criteria:

Operating revenues: Operating revenues include activities that have the characteristics of exchange transactions, such as (1) student tuition and fees, net of scholarship discounts and allowances; (2) sales and services of auxiliary enterprises, net of scholarship allowances; and (3) Federal, state, and local grants and contracts considered to be exchange activities.

Nonoperating revenues: Nonoperating revenues include activities that have the characteristics of non-exchange transactions, such as gifts and contributions, and other revenue sources that are defined as nonoperating revenues by GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities that Use Proprietary Fund Accounting*, and GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, such as state and local appropriations, certain Federal and state programs, and investment income.

Property taxes: Property taxes are assessed and attach as an enforceable lien on property as of January 1 of the preceding levy year. Taxes are levied on or about September 1. Real property taxes are payable in two installments on November 1 and May 1 or the tax may be paid in full by December 31. Park County bills and collects its own real property taxes and those for all municipalities and political subdivisions within Park County, including the College. Mineral ad valorem property taxes are billed and collected by the State of Wyoming Department of Revenue monthly, with a true-up following the annual assessment on January 1. The College's property tax revenues are recognized when assessed. Property taxes receivable include property taxes assessed for the year that will be levied and billed in the subsequent year and delinquent property taxes.

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies, *Continued*

Scholarship discounts and allowances: Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the Statements of Revenues, Expenses, and Changes in Net Position. Scholarship discounts and allowances are the difference between the stated charge for the goods and services provided by the College and the amount that is paid by students and/or third parties making payments on the students' behalf. Certain governmental grants, such as Pell Grants, and other Federal, state, or nongovernmental programs are recorded as either operating or nonoperating revenues in the College's financial statements. To the extent that revenues from such programs are used to satisfy tuition and fees and other student charges, the College has recorded a scholarship discount and allowance.

Accounting estimates: The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual amounts could differ from those estimates.

Federal direct loans: For the years ended June 30, 2023 and 2022, the College received and disbursed funds under the Federal Direct Loan Program in the amount of \$908,505 and \$1,008,404, respectively. The College does not recognize these transactions as revenues or expenses based on the nature of the transactions.

Reclassifications: To be consistent with the year ended June 30, 2023, certain components of revenues and expenses for the year ended June 30, 2022 have been reclassified. There was no effect on the change in net position.

Defined benefit pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wyoming Retirement System (WRS), and additions to/deductions from the WRS's fiduciary net position have been determined on the same basis as they are reported by the 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.

OPEB: The total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense associated with the State of Wyoming Employee Group Insurance Retiree Health Plan have been determined on the same basis as they are reported by the State of Wyoming. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms.

Recent pronouncements: In May 2020, the GASB issued Statement No. 96, which provided guidance regarding the accounting and financial reporting for subscription-based IT arrangements (SBITA). It establishes that a SBITA results in a right-to-use subscription asset (an intangible asset) and a corresponding subscription liability. The provisions of the statement were effective for fiscal years beginning after June 15, 2022 and all reporting periods thereafter. The College implemented GASB Statement No. 96 for the fiscal year ended June 30, 2023 and retroactively applied the effects to all years presented.

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 2. Deposits With Financial Institutions and Investments

Northwest College: Wyoming State Statutes authorize agencies of the State of Wyoming to deposit public funds in financial institutions authorized to do business in Wyoming. These deposits must be fully insured by the Federal Deposit Insurance Corporation or secured by a pledge of assets, including any bonds, debentures, and other securities in which the Wyoming State Treasurer may, by law, invest, or a depository may pledge conventional real estate mortgages and notes connected with mortgages at a ratio of 1.05:1 of the value of public funds secured by the securities. The College has restricted deposits for the custodial funds, Federal funds received to be expended, departmental donations with donor restrictions, and funds restricted for the purchase of capital assets totaling \$5,686,225 and \$5,138,104 as of June 30, 2023 and 2022, respectively.

Custodial credit risk: Custodial credit risk for deposits of the College is the risk that in the event of a bank failure, the College's deposits may not be returned to the College. At June 30, 2023 and 2022, the carrying amount of the College's deposits was \$23,874,598 and \$24,087,184, respectively, and the bank balance was \$24,514,154 and \$24,661,833, respectively. As of June 30, 2023 and 2022, all deposits of the College were fully collateralized, as required by Wyoming State Statutes.

Northwest College Foundation:

Fair value measurements: FASB ASC Topic 820-10, *Fair Value Measurements*, establishes a framework for fair value measurement and disclosure. It requires assets and liabilities carried at fair value to be classified and disclosed in one of the following three categories:

Level 1: Quoted market prices in active markets for identical assets or liabilities.

Level 2: Observable market-based inputs or unobservable inputs that are corroborated by market data.

Level 3: Unobservable inputs that are not corroborated by market data.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Level 2 valuations are based on quoted market prices for identical assets in less-than-active markets.

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 2. Deposits With Financial Institutions and Investments, *Continued*

Investments in marketable securities, including agency investments held for Youth Clubs of Park County, consist of the following at December 31:

	2022		2021	
	Cost	Fair Value	Cost	Fair Value
Level 1:				
Mutual/index funds, including REITs	\$ 4,788,863	\$ 4,077,053	\$ 4,716,831	\$ 4,859,205
Equity	30,724,886	37,526,405	30,378,473	45,501,917
Total Level 1	35,513,749	41,603,458	35,095,304	50,361,122
Level 2:				
U.S. Treasury securities	1,707,072	1,518,682	2,017,930	2,070,792
Other U.S. government bonds	668,641	783,377	739,699	747,800
Corporate bonds	1,159,900	1,023,512	1,068,096	1,081,791
Investment in hedge fund	500,000	391,946	-	-
Brokered certificate of deposit	391,946	506,350	1,000,000	1,556,025
Total Level 2	4,427,559	4,223,867	4,825,725	5,456,408
Total investments held by the Foundation	\$ 39,941,308	\$ 45,827,325	\$ 39,921,029	\$ 55,817,530

The Foundation maintains cash balances in one financial institution located in Powell, Wyoming and with several investment service firms. The carrying amount of cash with the investment service firms, totaling \$1,219,033 and \$1,085,642 at December 31, 2022 and 2021, respectively, is insured by the Securities Investor Protection Corporation up to \$250,000 per broker account.

The bank balance of cash with the financial institution was \$574,704 and \$726,651 at December 31, 2022 and 2021, respectively. The book balance of cash with the financial institution was \$555,884 and \$755,092 at December 31, 2022 and 2021, respectively. At December 31, 2022, \$250,000 was insured by the Federal Deposit Insurance Corporation.

Concentration of credit risk: The Foundation expects the investment managers to maintain diversified portfolios by using the following guidelines in accordance with investment policies:

Diversification: The portfolio should be diversified among cash and cash equivalents, high-quality equity, and fixed-income securities.

Equity investments: Equity investments may range from 45% to 75% of the value of the fund.

At the time of purchase, small-cap equities shall not represent more than 10% of fund assets.

Investments in international equities shall not represent more than 20% of fund assets at the time of the purchase.

Equity investments may include common stocks and mutual funds that invest in equity securities.

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 2. Deposits With Financial Institutions and Investments, *Continued*

Benchmarks: The benchmark for measuring equity performance shall be the Standard & Poor’s (S&P) 500 Index.

In the event that asset allocation guidelines are violated for reasons including, but not limited to, market price fluctuations, the Investment Committee will instruct the investment manager(s) to bring the portfolio(s) into compliance with these guidelines as promptly and prudently as possible.

Interest rate risk: The Foundation is also exposed to investment fair value loss arising from increased interest rates. The Foundation’s policy for fixed-income portfolios is as follows:

Fixed-income investments may represent 33% to 43% of fund assets. Fixed-income obligations other than cash equivalents and high-yield securities shall have an average quality rating of “A” or better by Moody’s, S&P, or another nationally recognized bond rating agency. No more than 10% of fund assets may be invested in high-yield (junk) bonds. The Investment Committee requests that investment managers advise it in writing prior to initiating purchases of high-yield bonds or high-yield bond funds.

Permissible fixed-income investments include U.S. government and agency bonds, investment-grade corporate bonds, and fixed-income securities of foreign governments and corporations.

Managers may also elect to use mutual funds that invest in these securities. However, mutual funds charge fees that add to the total cost of operating the fund. Therefore, if investment managers choose to utilize mutual funds, they should consider whether the additional cost is warranted in order to carry out their particular strategy.

The benchmark for measuring fixed-income performance shall be the Lehman Government/Credit Intermediate Index.

The following tables show the fixed-income investments by type, amount, and maturity for the endowed scholarship fund, which includes the endowment challenge funds, at June 30:

	2023			
	Fair Value	Investment Maturities (in Years)		
		Less Than 1	1 to 5	More Than 5
Investment type:				
U.S. Treasury	\$ 1,664,422	\$ 67,939	\$ 802,528	\$ 793,955
U.S. government obligations	888,833	-	2,650	886,183
	\$ 2,553,255	\$ 67,939	\$ 805,178	\$ 1,680,138

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 2. Deposits With Financial Institutions and Investments, *Continued*

	2022			
	Fair Value	Investment Maturities (in Years)		
		Less Than 1	1 to 5	More Than 5
Investment type:				
U.S. Treasury	\$ 1,769,198	\$ 11,756	\$ 1,200,439	\$ 557,003
U.S. government obligations	790,780	-	4,563	786,217
	<u>\$ 2,559,978</u>	<u>\$ 11,756</u>	<u>\$ 1,205,002</u>	<u>\$ 1,343,220</u>

The quality rating of debt securities in the Foundation’s investment portfolio at fair value as of June 30, 2023 is as follows:

U.S. government investments (S&P rating AA+) \$ 2,553,255

Investments held for others: The Foundation has received funds from the College to invest on its behalf pursuant to the requirements of the Wyoming Community College Endowment Challenge Program under Wyoming Session Laws, Chapter 117. Under the terms of this program, the Foundation has solicited contributions for its endowment fund. These contributions were reported to the State of Wyoming, which made a matching contribution to the College. The College invested these funds with the Foundation, as required by Wyoming State Statutes. The Foundation is required to invest the money and use the investment earnings to fund the same endowments consistent with the original donor’s intent.

As of December 31, 2022 and 2021, the Foundation held \$15,382,270 and \$18,368,862, respectively, of investments for the College.

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 3. Capital Assets

A summary of changes in capital assets for the years ended June 30, 2023 and 2022 is as follows:

	Balance June 30, 2022	Additions	Deletions	Transfers (Out) In	Balance June 30, 2023
Capital assets not being depreciated:					
Land	\$ 1,464,663	\$ -	\$ -	\$ -	\$ 1,464,663
Art, literature, and artifacts	50,000	-	-	-	50,000
Construction in progress	1,311,264	7,275,569	-	(3,249,085)	5,337,748
Total capital assets not being depreciated	\$ 2,825,927	\$ 7,275,569	\$ -	\$ (3,249,085)	\$ 6,852,411
Other capital assets:					
Land improvements	\$ 2,393,348	\$ 8,928	\$ -	\$ 734,007	\$ 3,136,283
Buildings	70,843,973	43,701	(100,775)	2,515,078	73,301,977
Machinery and equipment	8,085,508	621,516	(104,289)	-	8,602,735
Total other capital assets	81,322,829	674,145	(205,064)	3,249,085	85,040,995
Less accumulated depreciation for:					
Land improvements	1,041,881	158,053	-	-	1,199,934
Buildings	46,924,077	1,733,687	(100,775)	-	48,556,989
Machinery and equipment	6,471,117	584,103	(103,937)	-	6,951,283
Total accumulated depreciation	54,437,075	2,475,843	(204,712)	-	56,708,206
Other capital assets, net	\$ 26,885,754	\$ (1,801,698)	\$ (352)	\$ 3,249,085	\$ 28,332,789
Capital assets summary:					
Capital assets not being depreciated	\$ 2,825,927	\$ 7,275,569	\$ -	\$ (3,249,085)	\$ 6,852,411
Other capital assets, at cost	81,322,829	674,145	(205,064)	3,249,085	85,040,995
Total cost of capital assets	84,148,756	7,949,714	(205,064)	-	91,893,406
Less accumulated depreciation	54,437,075	2,475,843	(204,712)	-	56,708,206
Capital assets, net	\$ 29,711,681	\$ 5,473,871	\$ (352)	\$ -	\$ 35,185,200

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 3. Capital Assets, Continued

	Balance June 30, 2021	Additions	Deletions	Transfers (Out) In	Balance June 30, 2022
Capital assets not being depreciated:					
Land	\$ 1,464,663	\$ -	\$ -	\$ -	\$ 1,464,663
Art, literature, and artifacts	50,000	-	-	-	50,000
Construction in progress	670,215	1,825,522	-	(1,184,473)	1,311,264
Total capital assets not being depreciated	\$ 2,184,878	\$ 1,825,522	\$ -	\$ (1,184,473)	\$ 2,825,927
Other capital assets:					
Land improvements	\$ 2,393,348	\$ -	\$ -	\$ -	\$ 2,393,348
Buildings	69,659,500	-	-	1,184,473	70,843,973
Machinery and equipment	8,158,105	105,683	(178,280)	-	8,085,508
Total other capital assets	80,210,953	105,683	(178,280)	1,184,473	81,322,829
Less accumulated depreciation for:					
Land improvements	892,223	149,658	-	-	1,041,881
Buildings	45,122,767	1,801,310	-	-	46,924,077
Machinery and equipment	6,080,997	566,984	(176,864)	-	6,471,117
Total accumulated depreciation	52,095,987	2,517,952	(176,864)	-	54,437,075
Other capital assets, net	\$ 28,114,966	\$ (2,412,269)	\$ (1,416)	\$ 1,184,473	\$ 26,885,754
Capital assets summary:					
Capital assets not being depreciated	\$ 2,184,878	\$ 1,825,522	\$ -	\$ (1,184,473)	\$ 2,825,927
Other capital assets, at cost	80,210,953	105,683	(178,280)	1,184,473	81,322,829
Total cost of capital assets	82,395,831	1,931,205	(178,280)	-	84,148,756
Less accumulated depreciation	52,095,987	2,517,952	(176,864)	-	54,437,075
Capital assets, net	\$ 30,299,844	\$ (586,747)	\$ (1,416)	\$ -	\$ 29,711,681

In August 2021, the State of Wyoming approved \$1 million in funding for the Level 3 planning of a new student center project. The funding required a match of \$1 million from the College. On October 17, 2022, the College signed a Memorandum of Understanding (MOU) with the State of Wyoming State Construction Department. The MOU notes that the College will pay the agency \$11,219,088, which will be combined with \$11,219,088 of Strategic Investment Projects Account funds from the State of Wyoming for the costs of the demolition of the existing building and the design, construction, geotechnics, surveying and artwork for the construction of the new Northwest College Student Center. The project is being managed by the State of Wyoming State Construction Department and required the College to submit its matching funds at the beginning of the project. The total project expenditures are shown above in construction in progress. Funds submitted to the State of Wyoming but not yet expended for the project are shown as advance construction payments within the Statements of Net Position.

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 4. Long-Term Liabilities

Note payable: The Authority issued a \$4,480,000 Series 2015 lease revenue note payable on May 26, 2015. The note is a limited obligation of the Authority and does not constitute an obligation or guarantee of the College or of its agencies or political subdivisions. The note is unsecured, and repayments will be made through lease payments by the College for the use of the assets. This note was incurred when existing bonds payable were refinanced, which lowered future debt payments and resulted in a deferred outflow of resources.

Interest on the note is 2.56% and payable semiannually. The note requires annual principal payments through June 1, 2033.

The aggregate principal, including interest, required on the note at June 30, 2023 is as follows:

Years ending June 30:	Principal	Interest
2024	\$ 243,567	\$ 70,126
2025	249,802	63,891
2026	256,197	57,496
2027	262,756	50,937
2028	269,482	44,211
2029-2033	1,457,492	113,941
	<u>\$ 2,739,296</u>	<u>\$ 400,602</u>

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

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023	Amount Due Within One Year
Other liabilities:					
Accrued compensated absences	\$ 515,320	\$ 641,278	\$ (614,771)	\$ 541,827	\$ 406,370
Total other liabilities	\$ 515,320	\$ 641,278	\$ (614,771)	\$ 541,827	\$ 406,370

	Balance June 30, 2021	Additions	Deletions	Balance June 30, 2022	Amount Due Within One Year
Other liabilities:					
Accrued compensated absences	\$ 545,643	\$ 539,432	\$ (569,755)	\$ 515,320	\$ 386,490
Total other liabilities	\$ 545,643	\$ 539,432	\$ (569,755)	\$ 515,320	\$ 386,490

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 5. Retirement Commitment - WRS

Plan description: Substantially all employees of the College, excluding those participating in the Teachers Insurance and Annuity Association of America (TIAA) defined contribution plan, are provided with pensions through the Public Employee Pension Plan, a statewide cost-sharing multiple-employer defined benefit contributory retirement plan administered by the WRS. The authority to establish and amend benefits and contribution rates rests with the Wyoming State Legislature. The WRS is granted the authority to administer the plan by Wyoming State Statutes 9-3-401 through 432. The WRS issues a publicly available financial report that may be requested from the WRS or accessed through its website at <https://retirement.wyo.gov/About/Reports?Label=Financial#categories>.

Benefits provided: The determination of retirement benefits is dependent upon each employee's initial employment date.

Service Retirement Tier 1: Full retirement at age 60 or qualifies for the Rule of 85. Early retirement is permitted at age 50 or 25 years of service. The formula for retirement equals 2.125% times the number of years of service times the three-year highest average salary for the first 15 years and 2.25% times the number of years of service times the three-year highest average salary after 15 years.

Service Retirement Tier 2: Full retirement at age 65 or qualifies for the Rule of 85. Early retirement is permitted at age 55 or 25 years of service. The formula for retirement equals 2% times the number of years of service times the five-year highest average salary.

Disability benefits: Partial or total disability retirement is available to any member who becomes incapacitated, mentally or physically, and cannot continue in the performance of his/her duties. To qualify, the member must have at least 10 years of service and be "in service" at the time of application for disability retirement. Upon retirement for a partial disability, the member receives a monthly disability retirement benefit for the period of his/her disability equal to 50% of the normal benefit payable to the member, as if the member was eligible for normal retirement benefits. Upon retirement for a total disability, the member receives a monthly disability benefit equal to 100% of his/her service retirement benefit, as if the member was eligible for normal retirement benefits. Disability benefits are payable for the life of the member or until death.

Survivor's benefits: Certain surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased, as well as the benefit option selected by the member at the date of retirement.

Contributions: Per Titles 9-3-412 and 413 of Wyoming State Statutes, effective July 1, 2022 and 2021, member and employer contributions were required to be 9.25% and 9.37% of compensation, respectively. In accordance with Title 9-3-412(c)(ii) of Wyoming State Statutes, for the years ended June 30, 2023 and 2022, the College has elected to pay 5.57% of each member's contribution in addition to the employer's contribution. Total contributions to the pension plan from the College were \$642,376 and \$648,655 for the years ended June 30, 2023 and 2022, respectively.

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 5. Retirement Commitment - WRS, *Continued*

Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions: At June 30, 2023 and 2022, the College reported a liability of \$6,199,769 and \$4,013,727, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022 and 2021, respectively, and the total pension liability used to calculate the net pension liability was determined by actuarial valuations as of January 1, 2022 and 2021, respectively. There were no assumption changes for the 2022 actuarial valuation. The 2021 actuarial valuation incorporated assumption changes adopted by the WRS Board at its November 17, 2021 and February 17, 2022 meetings. The College's proportion of the net pension liability was based on the relationship of the College's total contributions to the plan for the years ended December 31, 2022 and 2021 to the contributions of all participating employers for the same period. At December 31, 2022, the College's proportion was 0.2268639%, which was a decrease from its December 31, 2021 proportion of 0.2632433%.

For the years ended June 30, 2023 and 2022, the College recognized pension (offset) of (\$169,395) and (\$490,515), respectively. At June 30, the College reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2023		2022	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 31,091	\$ 39,301	\$ 75,276	\$ 6,167
Changes in assumptions	166,387	-	324,792	-
Net difference between projected and actual earnings on pension plan investments	533,678	-	-	2,668,063
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	1,157,245	22,445	973,558
Contributions subsequent to the measurement date	200,624	-	201,351	-
	\$ 931,780	\$ 1,196,546	\$ 623,864	\$ 3,647,788

The amount of \$200,624 at June 30, 2023, reported as deferred outflows of resources related to pensions resulting from the College's contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions at June 30, 2023 will be recognized in pension expense, as follows:

Years ending June 30:	
2024	\$ (837,488)
2025	(296,938)
2026	92,100
2027	576,936
	\$ (465,390)

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 5. Retirement Commitment - WRS, *Continued*

Actuarial assumptions: The total pension liability in the January 1, 2022 and 2021 actuarial valuations was determined using the following actuarial assumptions adopted by the WRS Board, effective at its November 17, 2021 and February 17, 2022 meetings, and applied to the December 31, 2022 and 2021 measurement dates:

Inflation	2.25%
Salary Increases	2.50%-6.50%, including inflation
Payroll Growth Rate	2.50%
Cost of Living Increase	0.00%
Investment Rate of Return	6.80%, net of pension plan investment expense, including inflation
Pre-Retirement Mortality	Mortality rates were based on the PUB-2010 General Active Mortality Table, amount-weighted, fully generational, projected with the MP-2020 Ultimate Scale. Males had no setback, with a multiplier of 100%, and females had no setback, with a multiplier of 100%.
Post-Retirement Mortality	Mortality rates were based on the PUB-2010 General Healthy Annuitant Mortality Table, amount-weighted, fully generational, projected with the MP-2020 Ultimate Scale. Males had no setback, with a multiplier of 100%, and females had no setback, with a multiplier of 103%.

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 5. Retirement Commitment - WRS, *Continued*

Long-term expected rate of return: The long-term expected rate of return on pension plan investments was determined using a building-block method, in which expected future real rates of return (expected arithmetic returns, net of pension plan investment expense and inflation) are developed for each major asset class. These real rates of return 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 adding expected inflation. Each major asset class is included in the pension plan's target asset allocation as of January 1, 2022 and 2021. These best estimates are summarized in the following tables:

Asset Class	2022		
	Target Allocation	Long-Term Expected Geometric Rate of Return	Long-Term Expected Arithmetic Rate of Return
Cash	0.50%	0.30%	0.32%
Gold	1.50%	2.34%	0.72%
Fixed income	20.00%	3.59%	4.05%
Equity	51.50%	7.09%	9.00%
Marketable alternatives	16.00%	5.14%	6.02%
Private real assets	10.50%	6.05%	7.67%
	<u>100.00%</u>		
Asset Class	2021		
	Target Allocation	Long-Term Expected Geometric Rate of Return	Long-Term Expected Arithmetic Rate of Return
Cash	2.00%	-0.50%	-0.50%
Fixed income	21.00%	1.32%	1.63%
Equity	48.50%	5.63%	7.54%
Marketable alternatives	19.00%	3.74%	4.63%
Private real assets	9.50%	4.84%	5.99%
	<u>100.00%</u>		

Experience analysis: An experience study was conducted on behalf of all WRS plans covering the five-year period ended December 31, 2020. That study provided a detailed analysis concerning the development of the long-term inflation rate, real rate of return, and discount rate. The study also analyzed each major actuarial assumption (e.g., mortality, salary increases, retirement, termination, and disability) and proposed assumptions consistent with the findings.

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 5. Retirement Commitment - WRS, *Continued*

Discount rate: The discount rate used to measure the total pension liability as of December 31, 2022 and December 31, 2021 was 6.80%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the current contribution rate. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. 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.

Sensitivity of the College’s proportionate share of the net pension liability to changes in the discount rate: The following presents the College’s proportionate share of the net pension liability as of June 30, 2023 and 2022, calculated using the discount rate of 6.80%, as well as what the College’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (5.80%)	Current Discount Rate (6.80%)	1% Increase (7.80%)
Proportionate share of the net pension liability	\$ 9,154,833	\$ 6,199,769	\$ 3,750,823

Pension plan fiduciary net position: Detailed information about the pension plan’s fiduciary net position is available in the separately issued WRS financial report, which may be accessed through its website at <https://retirement.wyo.gov/About/Reports?Label=Financial#categories>.

Note 6. Retirement Commitment - TIAA

Eligible College employees may elect to participate in TIAA instead of the WRS. TIAA is a private defined contribution pension plan that is portable to other institutions and states. For the years ended June 30, 2023 and 2022, the College’s contributions to TIAA were \$820,367 and \$786,630, respectively.

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 7. OPEB Commitment

General information about the OPEB plan:

Plan description: Eligible employees of the College are provided with OPEB through the State of Wyoming Employee Group Insurance Retiree Health Plan (the Plan), a multiple-employer defined benefit OPEB plan administered by the State of Wyoming Employee Group Insurance (EGI). Any employee of a participating employer is eligible for retiree coverage under the Plan at premium rates established by EGI, provided that:

1. The employee had coverage in effect under the Plan for at least one year prior to retirement; and
2. The employee is eligible to receive a retirement benefit under the WRS or TIAA and either:
 - a. Has reached age 50 with at least four years of service credit as an employee of one of the employing entities participating in the Plan; or
 - b. Has at least 20 years of service credit as an employee of one of the employing entities participating in the Plan.

Retirement eligibility varies under the WRS. The Public Employee Pension Plan, which is the Plan applicable to the College, requires 25 years of service credit.

The Wyoming State Legislature has the authority to establish and amend the benefit terms of the Plan. The Plan does not issue a separate financial report; however, additional Plan information can be obtained from the State of Wyoming's Annual Comprehensive Financial Report, which may be accessed through its website at <http://sao.wyo.gov/publications>.

Benefits provided: The Plan provides medical and prescription drug benefits for retirees and their dependents through the payment of insurance premiums for life. Surviving spouses are allowed to continue coverage after the retiree's death, provided that they were covered at the time of death.

Funding policy: The State of Wyoming finances this program on a pay-as-you-go basis, and there are no assets held in trust for pre-funding the obligations of the Plan. The Wyoming State Legislature has the authority for establishing and amending the funding policy.

OPEB liabilities, OPEB expense, and deferred outflows of resources and deferred inflows of resources related to OPEB: At June 30, 2023 and 2022, the College reported a liability of \$13,668,707 and \$20,521,403, respectively, for its proportionate share of the collective total OPEB liability. The collective total OPEB liability was measured as of June 30, 2022 and 2021, respectively, and the total OPEB liability used to calculate the collective total OPEB liability was determined by actuarial valuations as of June 30, 2023 and 2022, respectively. The College's proportion of the collective total OPEB liability was based on a projection of the College's expected benefit payments during the measurement period attributable to retirees of the College relative to the expected benefit payments during the measurement period attributable to all retirees of the Plan, actuarially determined. The projection of the sharing of benefit-related costs is based on an established pattern of practice. At June 30, 2023, the College's proportion was 1.30231%, which was a decrease from its June 30, 2022 proportion of 1.55615%.

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 7. OPEB Commitment, Continued

For the years ended June 30, 2023 and 2022, the College recognized OPEB expense of \$213,982 and \$1,412,691, respectively. At June 30, the College reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2023		2022	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,343,373	\$ 1,380,847	\$ 2,014,003	\$ 1,956,941
Changes in assumptions	2,740,986	4,900,608	3,814,477	1,510,506
Change in proportionate share of expected payments	899,649	3,393,847	1,054,515	1,045,096
Expected benefit payments subsequent to measurement date	240,238	-	245,170	-
	<u>\$ 5,224,246</u>	<u>\$ 9,675,302</u>	<u>\$ 7,128,165</u>	<u>\$ 4,512,543</u>

The amount of \$240,238 at June 30, 2023, reported as deferred outflows of resources related to OPEB resulting from expected benefit payments subsequent to the measurement date, will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2024. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB at June 30, 2023 will be recognized in the College's OPEB expense, as follows:

Years ending June 30:	
2024	\$ 780,972
2025	780,972
2026	780,972
2027	643,163
2028	906,436
Thereafter	798,779
	<u>\$ 4,691,294</u>

Actuarial assumptions: The total OPEB liability was determined by actuarial valuations as of June 30, 2023 and 2022 using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Measurement Dates	June 30, 2022 and 2021, respectively (based on June 30, 2021 and 2020 census data, respectively)
Inflation	2.25%
Salary Increases	2.50%-6.50%

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 7. OPEB Commitment, *Continued*

Mortality Rates

Pre-Retirement:

General: Headcount-Weighted Pub 2010 General Employee, projected generationally with the two-dimensional Scale MP-2020.

Safety: Headcount-Weighted Pub-2010 Safety Employee, projected generationally with the two-dimensional Scale MP-2020.

Post-Retirement:

General: Headcount-Weighted Pub-2010 Non-Safety Health Retiree, projected generationally with the two-dimensional Scale MP-2020.

Safety: Headcount-Weighted Pub-2010 Safety Health Retiree, projected generationally with the two-dimensional Scale MP-2020.

Disabled:

General: Headcount-Weighted Pub-2010 General Disabled, projected generationally with the two-dimensional Scale MP-2020.

Safety: Headcount-Weighted Pub-2010 Safety Disabled, projected generationally with the two-dimensional Scale MP-2020.

Healthcare Cost Trend Rates

Pre-Medicare:

7.25% and 7.50%, respectively, decreasing annually until reaching the ultimate trend rate of 4.50%.

Medicare:

7.25% and 7.50%, respectively, decreasing annually until reaching the ultimate trend rate of 4.50%.

Participation Rate

65% will elect coverage, and 30% will cover a spouse.

Spouse Age Differential

Males are assumed to be two years older than females.

Cost Method

Entry age normal. Under this method, the actuarial accrued liability is based on a prorated portion of the present value of all benefits earned to date over the expected future working lifetime, as defined by the GASB. The proration is determined so that the cost, with respect to service accrued from the date of hire, is recognized as a level percentage of pay over the year. The normal cost is equal to the prorated cost for the year of the valuation.

Benefits Excluded

Benefits related to retiree dental and life insurance have been excluded from this valuation.

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 7. OPEB Commitment, Continued

The healthcare cost trend rate assumptions were developed using Segal’s internal guidelines, which are established each year using data sources such as the Segal Health Trend Survey, internal client results, trends from other published surveys prepared by the S&P Dow Jones Indices, consulting firms and brokers, and Consumer Price Index statistics published by the Bureau of Labor Statistics.

Significant assumptions are based on an experience study that covered the five-year period ended December 31, 2020. Significant assumptions varied within the various retirement plans within the WRS.

Discount rate: The discount rate used to measure the total OPEB liability was 3.54% at June 30, 2022, which represents an increase from the discount rate of 2.16% utilized for the June 30, 2021 measurement date. As the Plan is unfunded, the Plan has no fiduciary net position from which to make future benefit payments. Therefore, the discount rate is based on the Bond Buyer General Obligation 20-Bond Municipal Bond Index.

Sensitivity of the College’s proportionate share of the collective total OPEB liability to changes in the discount rate: The table below presents the College’s proportionate share of the collective total OPEB liability, calculated using the discount rate of 3.54%, as well as what the College’s proportionate share of the collective total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
Proportionate share of the collective total OPEB liability	\$ 16,585,791	\$ 13,668,707	\$ 11,416,970

Sensitivity of the College’s proportionate share of the collective total OPEB liability to changes in the healthcare cost trend rates: The table below presents the College’s proportionate share of the collective total OPEB liability, as well as what the College’s proportionate share of the collective total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Pre-Medicare	6.25%	7.25%	8.25%
Medicare	6.25%	7.25%	8.25%
Proportionate share of the collective total OPEB liability	\$ 11,549,478	\$ 13,668,707	\$ 16,476,878

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 8. Leasing Arrangements

Lessee arrangements: As of June 30, 2023, the College has no lease arrangements as a lessee that are reasonably certain to extend beyond 12 months. As such, in accordance with GASB Statement No. 87, the College has not recorded a right-to-use lease asset, accumulated amortization, or lease liability as of June 30, 2023.

As of June 30, 2022, the College recognized a right-to-use lease asset of \$126,568, which was reported net of accumulated amortization of \$68,558. Lease expense recognized for the years ended June 30, 2023 and 2022 was \$58,010 and \$63,284, respectively.

Lessor leases: The College has entered into various lease arrangements as a lessor for clinical and office space. The current lease terms conclude between February 2026 and June 2026, with all reasonably certain extensions being included in the current terms. To the extent possible, all variable payments that the College is reasonably certain to receive have been included in the lease receivable amount as of year-end. The College does not have any leases containing residual value guarantees, and therefore, no residual value guarantees have been included in the lease receivable amount as of year-end. Further, the College is not owed any commitments under leases that occurred prior to the lease terms outlined below. The College recognized \$67,890 and \$39,372 related to lease revenue during the years ended June 30, 2023 and 2022, respectively.

Future lease receivables of principal consist of the following:

Years ending June 30:	
2024	\$ 75,313
2025	76,756
2026	<u>63,841</u>
	<u>\$ 215,910</u>

Note 9. Right-to-Use Subscription Assets and Related Subscription Liabilities

The College has SBITAs related to various right-to-use subscription assets, including cloud link encryption software, video licenses, virtual job shadow software, internet safety software, simulation learning software, recruiting software, and multimedia and creativity software products. Terms range from two to five years, with start dates ranging from May 2018 to January 2023 and end dates ranging from February 2024 to October 2025. Many of these subscriptions are paid in total at the beginning of the term by the College. The College recognized right-to-use subscription assets of \$150,490 at June 30, 2023 using the prime rate in effect at the commencement of the SBITAs. The accumulated amortization on the right-to-use subscription assets was \$55,103 at June 30, 2023.

There were no outflows of resources recognized in the reporting period for variable payments not previously included in the measurement of the related subscription liabilities. There were also no significant outflows of resources recognized for other payments, including termination penalties, not previously included in the measurement of the subscription liabilities.

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 9. Right-to-Use Subscription Assets and Related Subscription Liabilities, *Continued*

Future minimum subscription-based payments under the SBITAs as of June 30, 2023 are as follows:

	Principal		Interest		Total
Years ending June 30:					
2024	\$ 17,465	\$	1,492	\$	18,957
2025	18,535		372		18,907
	\$ 36,000	\$	1,864	\$	37,864

There were no significant commitments under the SBITAs that existed before the commencement of the subscription terms or significant losses associated with impairment.

Note 10. Commitments and Contingencies

Amounts expended under the terms of certain grants are subject to audit and possible adjustment by governmental agencies. In the opinion of management, adjustments, if any, will not have a material effect on the accompanying financial statements.

Note 11. Risk Management

The College is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended June 30, 2023, the College contracted with various insurance companies for property insurance (including machinery), general liability insurance, professional insurance, and vehicle insurance. The coverage under each type of insurance policy varies in amounts and deductibles. The College has not had significant settlements exceeding insurance coverage in any of the past three fiscal years. The College has had no significant reductions in insurance coverage from coverage in the prior year.

The College pays a premium into the State of Wyoming's workers' compensation system for hazardous employees based on a rate per covered payroll. This annual rate is calculated based on accident history and administrative costs. For nonhazardous employees, the College purchases a third-party workers' compensation policy, in which annual premiums are based on historical accident history, administrative costs and estimated annual covered payroll.

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 12. Custodial Deposits

The College holds funds collected by various student groups. A liability for these funds is included in current liabilities in the accompanying Statements of Net Position. The following summarizes activity within the Student Activity Funds during the years ended June 30:

	<u>2023</u>	<u>2022</u>
Beginning of year	\$ 262,335	\$ 263,057
Additions:		
Student fees	126,974	116,103
Interest	2,479	11,292
Donations	21,924	13,728
Other	430,684	394,904
Scholarships and grants	2,081,262	1,970,765
Total additions	<u>2,663,323</u>	<u>2,506,792</u>
Deductions:		
Supplies	6,924	5,370
Printing	678	283
Contractual	2,000	3,788
Scholarships and grants	1,983,942	1,957,794
Various	647,043	540,279
Total deductions	<u>2,640,587</u>	<u>2,507,514</u>
End of year	<u>\$ 285,071</u>	<u>\$ 262,335</u>

NORTHWEST COLLEGE

NOTES TO FINANCIAL STATEMENTS

Note 13. Natural Classifications With Functional Classifications

The College's operating expenses by natural classification were as follows for June 30:

Functional Classification	2023				
	Natural Classification				
	Compensation and Benefits	Supplies and Services	Amortization and Depreciation	Scholarships	Total
Instruction	\$ 6,694,538	\$ 590,882	\$ -	\$ -	\$ 7,285,420
Public service	127,244	73,528	-	-	200,772
Academic support	700,848	789,747	-	-	1,490,595
Student services	2,586,689	1,270,774	-	-	3,857,463
Institutional support	2,824,048	1,370,263	-	-	4,194,311
Operation and maintenance of plant	1,588,785	1,198,071	-	-	2,786,856
Scholarships	-	-	-	581,128	581,128
Auxiliary enterprises	780,374	2,214,297	-	-	2,994,671
Amortization	-	-	55,103	-	55,103
Depreciation	-	-	2,475,843	-	2,475,843
Total operating expenses	\$ 15,302,526	\$ 7,507,562	\$ 2,530,946	\$ 581,128	\$ 25,922,162

Functional Classification	2022				
	Natural Classification				
	Compensation and Benefits	Supplies and Services	Amortization and Depreciation	Scholarships	Total
Instruction	\$ 6,956,608	\$ 576,960	\$ -	\$ -	\$ 7,533,568
Public service	91,029	42,626	-	-	133,655
Academic support	763,782	1,054,497	-	-	1,818,279
Student services	2,757,101	895,150	-	-	3,652,251
Institutional support	2,914,173	3,147,600	-	-	6,061,773
Operation and maintenance of plant	1,363,880	922,647	-	-	2,286,527
Scholarships	-	-	-	1,894,475	1,894,475
Auxiliary enterprises	885,744	1,839,592	-	-	2,725,336
Amortization	-	-	63,284	-	63,284
Depreciation	-	-	2,517,952	-	2,517,952
Total operating expenses	\$ 15,732,317	\$ 8,479,072	\$ 2,581,236	\$ 1,894,475	\$ 28,687,100

REQUIRED SUPPLEMENTARY INFORMATION

Draft 10/30/2023

NORTHWEST COLLEGE

SCHEDULE OF THE COLLEGE'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY

Public Employee Pension Plan
Last 10 Fiscal Years*

	College's Proportion of the Net Pension Liability	College's Proportionate Share of the Net Pension Liability	College's Covered Payroll	College's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.355973138%	\$ 5,412,217	\$ 6,111,538	88.56%	81.10%
2015	0.345549783%	6,097,890	6,042,994	100.91%	79.08%
2016	0.327364883%	7,625,467	5,880,121	129.68%	73.40%
2017	0.327219500%	7,910,532	5,852,723	135.16%	73.42%
2018	0.303276300%	6,912,699	5,329,146	129.71%	76.35%
2019	0.318540300%	9,700,478	5,542,349	175.02%	69.17%
2020	0.321510400%	7,555,257	5,724,305	131.99%	76.83%
2021	0.302105700%	6,565,844	5,503,813	119.30%	79.24%
2022	0.263243300%	4,013,727	4,808,064	83.48%	86.03%
2023	0.226863900%	6,199,769	4,303,091	144.08%	75.47%

* The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

See Notes to Required Supplementary Information.

NORTHWEST COLLEGE

**SCHEDULE OF THE COLLEGE'S CONTRIBUTIONS
Public Employee Pension Plan
Last 10 Fiscal Years**

	Statorily Required Contribution	Contributions in Relation to the Statorily Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 440,321	\$ 440,321	\$ -	\$ 6,184,286	7.12%
2015	452,233	452,233	-	5,934,819	7.62%
2016	487,234	487,234	-	5,821,196	8.37%
2017	469,367	469,367	-	5,607,730	8.37%
2018	442,922	442,922	-	5,291,780	8.37%
2019	503,198	503,198	-	5,865,918	8.58%
2020	484,554	484,554	-	5,462,841	8.87%
2021	490,765	490,765	-	5,381,192	9.12%
2022	406,199	406,199	-	4,335,097	9.37%
2023	402,473	402,473	-	4,295,336	9.37%

See Notes to Required Supplementary Information.

NORTHWEST COLLEGE

**SCHEDULE OF THE COLLEGE'S PROPORTIONATE SHARE
OF THE TOTAL OPEB LIABILITY**

**State of Wyoming Employee Group Insurance Retiree Health Plan
Last Six Fiscal Years***

	College's Proportion of the Total OPEB Liability	College's Proportionate Share of the Total OPEB Liability	College's Covered Payroll	College's Proportionate Share of the Total OPEB Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
2018	1.58329%	\$ 12,523,691	N/A	N/A	0.00%
2019	1.63359%	16,653,561	N/A	N/A	0.00%
2020	1.48119%	14,012,152	N/A	N/A	0.00%
2021	1.47021%	19,210,344	N/A	N/A	0.00%
2022	1.55615%	20,521,403	N/A	N/A	0.00%
2023	1.30231%	13,688,707	N/A	N/A	0.00%

** This schedule is to be built prospectively until it contains 10 years of data.*

See Notes to Required Supplementary Information.

NORTHWEST COLLEGE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Note 1. Retirement Commitment - Wyoming Retirement System (WRS)

Changes in benefit terms: There were no changes in benefit terms between the initial measurement date reflected below and the December 31, 2022 measurement date.

Changes in assumptions: Healthcare trend rates were updated, along with the assumptions relating to mortality rates, retirement rates, withdrawal rates, disability rates, and salary increase rates, based on the WRS's December 31, 2020 actuarial experience study. Further, there have been various assumption changes from the initial measurement date reflected below through the December 31, 2022 measurement date, as indicated in the table below:

Measurement Date (Plan Year-End)	Discount Rate	Inflation Rate	Investment Rate of Return	Salary Increase Rate (Including Inflation)	Payroll Growth Rate	Cost of Living Increases
2014	7.75%	3.25%	7.75%	4.25%-6.00%	4.25%	0.00%
2015	7.75%	3.25%	7.75%	4.25%-6.00%	4.25%	0.00%
2016	7.75%	3.25%	7.75%	4.25%-6.00%	4.25%	0.00%
2017	7.75%	3.25%	7.75%	4.25%-6.00%	4.25%	0.00%
2018	7.00%	2.25%	7.00%	4.75%-8.75%	2.50%	0.00%
2019	7.00%	2.25%	7.00%	2.50%-6.50%	2.50%	0.00%
2020	7.00%	2.25%	7.00%	2.50%-6.50%	2.50%	0.00%
2021	6.80%	2.25%	6.80%	2.50%-6.50%	2.50%	0.00%
2022	6.80%	2.25%	6.80%	2.50%-6.50%	2.50%	0.00%

Note 2. Other Postemployment Benefits Commitment

Changes in benefit terms: There were no changes in benefit terms between the June 30, 2016 measurement date through the June 30, 2022 measurement date.

Changes in assumptions: The plan has experienced the following changes in assumptions:

Measurement Date (Year Ended)	Discount Rate	Inflation Rate	Salary Increase Rate	Pre-Medicare HTC*	Medicare HTC*
2016	2.85%	2.50%	2.50%-6.50%	6.50%	7.50%
2017	3.58%	2.50%	2.50%-6.50%	6.50%	7.50%
2018	3.87%	2.25%	2.50%-6.50%	7.60%	8.10%
2019	3.51%	2.50%	2.50%-6.50%	7.20%	7.60%
2020	2.21%	2.25%	2.50%-6.50%	7.20%	7.60%
2021	2.16%	2.25%	2.50%-6.50%	7.50%	7.50%
2022	3.54%	2.25%	2.50%-6.50%	7.25%	7.25%

* Healthcare trend rate.

NORTHWEST COLLEGE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Note 2. Other Postemployment Benefits Commitment, *Continued*

In addition, the following assumptions are updated annually as necessary:

- Healthcare claims costs based on recent experience.
- Retiree contributions.
- Healthcare trend rates.
- Spouse age differential.
- Mortality rates, retirement rates, withdrawal rates, and disability rates based on the WRS's December 31, 2020 actuarial experience study.

Draft 10/30/2023

SUPPLEMENTARY INFORMATION

Draft 10/30/2023

NORTHWEST COLLEGE

**COMBINING SCHEDULE OF NET POSITION
June 30, 2023**

	Northwest College	Northwest College Building Authority	Eliminations	Total
ASSETS				
Current Assets				
Cash and cash equivalents	\$ 18,285,514	\$ 22,454	\$ -	\$ 18,307,968
Cash and cash equivalents, restricted	5,686,225	-	-	5,686,225
Accounts receivable, net	1,729,010	-	-	1,729,010
Current maturities of investment in direct financing lease	-	243,567	(243,567)	-
Interest receivable	-	60,143	(60,143)	-
Property taxes receivable	4,265,045	-	-	4,265,045
Current portion of lease receivable	75,313	-	-	75,313
Advance construction payments	2,243,610	-	-	2,243,610
Prepays	252,907	-	-	252,907
Total current assets	32,537,624	326,164	(303,710)	32,560,078
Noncurrent Assets				
Investment in direct financing lease, less current maturities	-	2,495,730	(2,495,730)	-
Capital assets, net	35,185,200	-	-	35,185,200
Lease receivable, less current portion	140,597	-	-	140,597
Right-to-use subscription assets, net	95,387	-	-	95,387
Investments held by others	15,426,143	-	-	15,426,143
Total noncurrent assets	50,847,327	2,495,730	(2,495,730)	50,847,327
Total assets	83,384,951	2,821,894	(2,799,440)	83,407,405
DEFERRED OUTFLOWS OF RESOURCES				
Pension-Related Deferred Outflows	931,780	-	-	931,780
OPEB-Related Deferred Outflows	5,224,246	-	-	5,224,246
Debt Defeasance	-	87,926	-	87,926
Capital Lease Defeasance	62,923	-	(62,923)	-
Total deferred outflows of resources	6,218,949	87,926	(62,923)	6,243,952

Continued

NORTHWEST COLLEGE

COMBINING SCHEDULE OF NET POSITION, *Continued*
June 30, 2023

	Northwest College	Northwest College Building Authority	Eliminations	Total
LIABILITIES				
Current Liabilities				
Accounts payable	\$ 825,177	\$ -	\$ -	\$ 825,177
Payroll and related liabilities	661,531	-	-	661,531
Accrued compensated absences	406,370	-	-	406,370
Accrued interest payable	60,143	5,844	(60,143)	5,844
Advance payments	682,595	-	-	682,595
Unearned mineral production receipts	1,834,148	-	-	1,834,148
Custodial deposits	285,071	-	-	285,071
Capital lease obligation	243,567	-	(243,567)	-
Current maturities of note payable	-	243,567	-	243,567
Current maturities of subscription liabilities	17,465	-	-	17,465
Total current liabilities	5,016,067	249,411	(303,710)	4,961,768
Noncurrent Liabilities				
Accrued compensated absences	135,457	-	-	135,457
Capital lease obligation	2,495,730	-	(2,495,730)	-
Note payable, less current maturities	-	2,495,729	-	2,495,729
Net pension liability	6,199,769	-	-	6,199,769
Total OPEB liability	13,668,707	-	-	13,668,707
Subscription liabilities, less current maturities	18,535	-	-	18,535
Total noncurrent liabilities	22,518,198	2,495,729	(2,495,730)	22,518,197
Total liabilities	27,534,265	2,745,140	(2,799,440)	27,479,965
DEFERRED INFLOWS OF RESOURCES				
Pension-Related Deferred Inflows	1,196,546	-	-	1,196,546
OPEB-Related Deferred Inflows	9,675,302	-	-	9,675,302
Lease Deferred Inflows	215,910	-	-	215,910
Unavailable Property Taxes	3,808,703	-	-	3,808,703
Capital Lease Defeasance	-	62,923	(62,923)	-
Total deferred inflows of resources	14,896,461	62,923	(62,923)	14,896,461
NET POSITION				
Net Investment in Capital Assets	32,530,799	(2,651,370)	2,676,374	32,555,803
Restricted				
Non-expendable	10,801,707	-	-	10,801,707
Expendable:				
Scholarships	5,881,090	-	-	5,881,090
Capital projects	1,882,707	-	-	1,882,707
Unrestricted	(3,923,129)	2,753,127	(2,676,374)	(3,846,376)
Total net position	\$ 47,173,174	\$ 101,757	\$ -	\$ 47,274,931

NORTHWEST COLLEGE

**COMBINING SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION**

Year Ended June 30, 2023

	Northwest College	Northwest College Building Authority	Eliminations	Total
Operating Revenues				
Tuition and fees, net	\$ 3,741,447	\$ -	\$ -	\$ 3,741,447
Federal grants and contracts	1,487,258	-	-	1,487,258
State and local grants and contracts	521,490	-	-	521,490
Auxiliary enterprise charges, net	2,538,787	-	-	2,538,787
Other operating revenues	984,963	-	-	984,963
Total operating revenues	9,273,945	-	-	9,273,945
Operating Expenses				
Instruction	7,285,420	-	-	7,285,420
Public service	200,772	-	-	200,772
Academic support	1,490,595	-	-	1,490,595
Student services	3,857,463	-	-	3,857,463
Institutional support	4,194,311	-	-	4,194,311
Operation and maintenance of plant	2,776,063	10,793	-	2,786,856
Scholarships	581,128	-	-	581,128
Auxiliary enterprises	2,994,671	-	-	2,994,671
Amortization	55,103	-	-	55,103
Depreciation	2,475,843	-	-	2,475,843
Total operating expenses	25,911,369	10,793	-	25,922,162
Operating (loss)	(16,637,424)	(10,793)	-	(16,648,217)
Nonoperating Revenues (Expenses)				
Non-exchange Federal and state grants	2,011,203	-	-	2,011,203
State appropriations	15,231,425	-	-	15,231,425
Local appropriations	5,152,620	-	-	5,152,620
Private gifts, grants, and contracts	104,499	-	-	104,499
Net investment income	1,516,754	7,587	-	1,524,341
Direct financing income	-	84,897	(84,897)	-
Interest expense	(84,897)	(75,699)	84,897	(75,699)
Gain on sale of assets	63,923	-	-	63,923
Total nonoperating revenues	23,995,527	16,785	-	24,012,312
Increase in net position	7,358,103	5,992	-	7,364,095
Net Position, beginning	39,815,071	95,765	-	39,910,836
Net Position, ending	\$ 47,173,174	\$ 101,757	\$ -	\$ 47,274,931

NORTHWEST COLLEGE

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Total Federal Expenditures
U.S. Department of Education:			
Student Financial Aid Cluster:			
Federal Direct Student Loans	N/A	84.268	\$ 908,505
Federal Pell Grant Program	N/A	84.063	1,187,194
Federal Work-Study Program	N/A	84.033	12,306
Federal Supplemental Educational Opportunity Grants	N/A	84.007	66,612
Total Student Financial Aid Cluster			<u>2,174,617</u>
TRIO Cluster:			
TRIO Student Support Services	P042A201943	84.042A	248,749
Total TRIO Cluster			<u>248,749</u>
Passed through Wyoming Community College Commission:			
Adult Education - Basic Grants to States	AE/State21R05	84.002A	56,161
Adult Education - Basic Grants to States - Special Project	AE22SP05	84.002A	6,000
Total Adult Education - Basic Grants to States			<u>62,161</u>
Passed through Wyoming Department of Education:			
Career and Technical Education - Basic Grants to States	1550PPS23	84.048A	141,615
Passed through University of Wyoming:			
Gaining Early Awareness and Readiness for Undergraduate Programs	1004098C-NWC	84.334S	305,370
Passed through Montana State University Billings:			
Undergraduate International Studies and Foreign Language Programs	P016A200036	84.016	41,249
Total other programs			<u>488,234</u>
Total U.S. Department of Education			<u>2,973,762</u>
U.S. Department of Health and Human Services:			
Research and Development Cluster:			
Passed through University of Wyoming:			
Biomedical Research and Research Training	Multiple	93.859	124,388
Total Research and Development Cluster			<u>124,388</u>

Continued

NORTHWEST COLLEGE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, *Continued*
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Total Federal Expenditures
U.S. Department of Health and Human Services, <i>Continued</i> :			
477 Cluster:			
Passed through Wyoming Department of Family Services:			
Child Care and Development Block Grant	N/A	93.575	\$ 170,859
U.S. Department of Labor:			
477 Cluster:			
Passed through Park County Commissioners:			
Temporary Assistance for Needy Families	N/A	93.558	8,550
Total 477 Cluster			<u>179,409</u>
Total U.S. Department of Health and Human Services			<u>295,247</u>
Total U.S. Department of Labor			<u>8,550</u>
National Aeronautics and Space Administration:			
Passed through Wyoming NASA Space Grant Consortium:			
Science Mission Directorate	80NSSC20M0113	43.001	8,971
Total National Aeronautics and Space Administration			<u>8,971</u>
U.S. Department of the Treasury:			
Passed through Wyoming Community College Commission:			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	N/A	21.027	501,422
Total U.S. Department of the Treasury			<u>501,422</u>
U.S. Department of Commerce:			
Economic Development Cluster:			
Passed through University of Wyoming:			
Economic Adjustment Assistance	N/A	11.307	19,376
Total Economic Development Cluster			<u>19,376</u>
Total U.S. Department of Commerce			<u>19,376</u>
Total expenditures of Federal awards			<u>\$ 3,807,328</u>

See Notes to Schedule of Expenditures of Federal Awards.

NORTHWEST COLLEGE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Summary of Significant Accounting Policies

Expenditures reported on the accompanying Northwest College (the College) Schedule of Expenditures of Federal Awards (the Schedule) are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the 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), wherein certain types of expenditures are not allowable or are limited as to reimbursement. The College provided no Federal funds to subrecipients.

Note 2. De Minimis Cost Rate

The College did not elect to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3. Basis of Presentation

The Schedule includes Federal award activity of the College under programs of the Federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the Uniform Guidance. Because the Schedule presents only a selected portion of the operations of the College, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of the College.



**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***

To the Board of Trustees
Northwest College
Powell, Wyoming

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the business-type activities of Northwest College (the College) as of and for the year ended June 30, 2023, and its discretely presented component unit, the Northwest College Foundation (the Foundation), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon, dated [REDACTED], 2023. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Foundation.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College'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 College's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College’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 College’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cheyenne, Wyoming
 , 2023

Draft 10/30/2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
THE MAJOR FEDERAL PROGRAM AND REPORT ON
INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees
Northwest College
Powell, Wyoming

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Northwest College's (the College) compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on the College's major Federal program for the year ended June 30, 2023. The College's major Federal program is identified in the Summary of Independent Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the College complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major Federal program for the year ended June 30, 2023.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

Cheyenne, Wyoming
 , 2023

Draft 10/30/2023

NORTHWEST COLLEGE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with U.S. GAAP: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None Reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major Federal program:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None Reported

Type of auditor's report issued on compliance for major Federal program: Unmodified

- Any audit findings disclosed that are required to be reported in accordance with Section 2 Code of Federal Regulations 200.516(a)? Yes No

Identification of major Federal program:

Assistance Listing Number Cluster	Name of Federal Program or Cluster Student Financial Aid
---	---

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

Auditee qualified as low-risk auditee? Yes No

II. FINANCIAL STATEMENT FINDINGS

None.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

NORTHWEST COLLEGE

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2023

I. FINANCIAL STATEMENT PRIOR AUDIT FINDINGS

There were no financial statement findings for the year ended June 30, 2022.

II. FEDERAL AWARD PRIOR AUDIT FINDINGS

2022-001: Procurement, and Suspension and Debarment

<i>Assistance Listing Number and Title: #84.425, Education Stabilization Fund</i>
<i>Federal Agency Name: U.S. Department of Education</i>
<i>Pass-Through Entity Name (if applicable): N/A</i>
<i>Award Numbers/Names:</i> 1. P425E202427 2. P425E202427 - 20A 3. P425E202427 - 20B 4. P425F200204 5. P425F200204 - 20A 6. P425F200204 - 20B
<i>Award Years:</i> 1. April 25, 2020 - May 11, 2022 2. April 25, 2020 - April 24, 2021 3. April 25, 2020 - January 15, 2022 4. May 4, 2020 - May 11, 2022 5. May 4, 2020 - May 3, 2021 6. May 4, 2020 - January 15, 2022

Condition/context: Five transactions were subject to the requirements of procurement based on the transaction price. Of the three transactions tested during the audit, all three were identified as not having the proper documentation supporting the procurement method.

Five vendors were subject to the requirements of suspension and debarment. Of the three vendors tested during the audit, all three were identified as not having the proper documentation supporting the review of the suspension and debarment requirements prior to funds being expended. None of the entities were suspended or debarred.

Status: Northwest College (the College) performed a review of its procurement policies, including purchasing thresholds, record retention of supporting documentation regarding the method of procurement utilized, and maintaining supporting documentation regarding suspension and debarment for all contracts or purchases expected to equal or exceed \$25,000 of Federal funds. The College considered the need to revise its procurement policy as necessary and in accordance with College's policies.

Auditor's response: The College did not expend any funds under Assistance Listing #84.425, *Education Stabilization Fund*, in the fiscal year ended June 30, 2023. As such, the condition has been resolved.

NORTHWEST COLLEGE

**REPORT TO THE
BOARD OF TRUSTEES**

**REGARDING THE
FINANCIAL AND COMPLIANCE AUDIT
FOR THE
YEAR ENDED JUNE 30, 2023**

Draft 10/30/2023



To the Board of Trustees
Northwest College
Powell, Wyoming

We are pleased to present this report related to our audit of the basic financial statements of Northwest College (the College) as of and for the year ended June 30, 2023. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the College's financial and related compliance reporting process.

This report is intended solely for the information and use of the Board of Trustees and management, and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to Northwest College.

Cheyenne, Wyoming
 , 2023

Draft 10/30/2023

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	<ul style="list-style-type: none">Audit Representation Letter	

Draft 10/30/2023

REQUIRED COMMUNICATIONS

Auditing standards generally accepted in the United States of America (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the basic financial statement audit, as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial and related compliance reporting process:

OUR RESPONSIBILITIES WITH REGARD TO THE FINANCIAL STATEMENT AND COMPLIANCE AUDIT

Our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States have been described to you in our Engagement Letter dated August 30, 2023. Our audit of the basic financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

OVERVIEW OF THE PLANNED SCOPE AND TIMING OF THE FINANCIAL STATEMENT AND COMPLIANCE AUDIT

We have issued a separate communication dated August 30, 2023 regarding the planned scope and timing of our audit and have discussed with you our identification of significant risks of material misstatement.

ACCOUNTING POLICIES AND PRACTICES

Accounting Policies and Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the College are described in Note 1 to the basic financial statements.

Adoption of, or Change in, Accounting Policies

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the College. There have been no changes in existing significant accounting policies during the current period. The following is a description of a significant accounting policy or its application that was initially selected during the year:

- The College adopted Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective July 1, 2022. Under GASB Statement No. 96, a lessee is required to recognize a subscription liability and a right-to-use subscription asset, thereby enhancing the relevance and consistency of information about a government's subscription activities. See the discussion of the related accounting policies in Note 1 to the basic financial statements.

Significant Accounting Policies

We did not identify any significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Unusual Transactions

We did not identify any significant unusual transactions.

Management's Judgments and Accounting Estimates

Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is in the attached *Summary of Significant Accounting Estimates*.

Financial Statement Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the College's basic financial statements relate to:

- The disclosure of the net pension liability in Note 5 to the basic financial statements.
- The disclosure of the total other postemployment benefits (OPEB) liability in Note 7 to the basic financial statements.
- The disclosure of right-to-use subscription assets and subscription liabilities in Note 9 to the basic financial statements.

The financial statement disclosures are neutral, consistent, and clear.

AUDIT ADJUSTMENTS AND UNCORRECTED MISSTATEMENTS

Audit adjustments, other than those that are clearly trivial, proposed by us and recorded by the College, as well as any adjustments provided by management of the College after presenting the original trial balance for audit, are included in the audit representation letter in Exhibit A within the *Summary of Recorded Adjustments*.

Uncorrected misstatements or matters underlying these uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if we have concluded that the uncorrected misstatements are immaterial to the basic financial statements under audit. We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

DEPARTURE FROM THE AUDITOR'S STANDARD REPORT

Emphasis-of-Matter Paragraph

The College adopted the provisions of GASB Statement No. 96, effective July 1, 2022. In light of this matter, we included an emphasis-of-matter paragraph in the auditor's report. Our opinion is not modified with respect to this matter.

OBSERVATIONS ABOUT THE AUDIT PROCESS

Disagreements With Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit or significant disclosures to be included in the basic financial statements.

Consultations With Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed With Management

We generally discuss a variety of matters with management each year, including the application of accounting principles and auditing standards and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the College's auditors.

Significant Difficulties Encountered in Performing the Audit

We did not encounter any significant difficulties in dealing with management during the audit.

Difficult or Contentious Matters That Required Consultation

We did not encounter any significant and difficult or contentious matters that required consultation outside the engagement team.

SHARED RESPONSIBILITIES: INDEPENDENCE

The American Institute of Certified Public Accountants (AICPA) and the Government Accountability Office (GAO) regularly emphasize that auditor independence is a **joint responsibility** and managed most effectively when management, audit committees (or their equivalents), and audit firms work together in considering compliance with AICPA and GAO independence rules. For MHP to fulfill its professional responsibility to maintain and monitor independence, management, the Board of Trustees, and MHP each play an important role.

MHP's Responsibilities

- AICPA and GAO rules require independence, both of mind and in appearance, when providing audit and other attestation services. MHP is to ensure that the AICPA's and the GAO's general requirements for performing non-audit services are adhered to and included in all letters of engagement.
- Maintain a system of quality control over compliance with independence rules and firm policies.

The College's Responsibilities

- Timely inform MHP, before the effective date of transactions or other business changes, of the following:
 - New affiliates, directors, officers, or people in financial reporting and compliance oversight roles.
 - Changes in the reporting entity impacting affiliate determinations, such as subsidiaries, partnerships, related entities, investments, joint ventures, component units, jointly governed organizations, etc.
- Provide necessary affiliate information, such as new or updated structure charts, as well as financial information required to perform materiality calculations.
- Understand and conclude on the permissibility prior to the College and its affiliates, officers, directors, or people in a decision-making capacity engaging in business relationships with MHP.
- Not entering into relationships resulting in MHP, MHP-covered people or their close family members temporarily or permanently acting as an officer, director, or person in an accounting or financial reporting oversight role at the College.
- Not entering into arrangements of non-audit services resulting in MHP being involved in making management decisions on behalf of the College.

SIGNIFICANT WRITTEN COMMUNICATIONS BETWEEN MANAGEMENT AND OUR FIRM

A copy of significant written communications between our firm and the management of the College, specifically the representation letter provided to us by management, is attached as Exhibit A.

SUMMARY OF SIGNIFICANT ACCOUNTING ESTIMATES

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses its knowledge and experience about past and current events, and certain assumptions about future events.

The Board of Trustees may wish to monitor throughout the year the process used to determine and record these accounting estimates. The following summarizes the significant accounting estimates reflected in the College's June 30, 2023 basic financial statements:

SIGNIFICANT ACCOUNTING ESTIMATES	
Pension Liability	
<i>Accounting Policy</i>	The liability of the College to employees for defined benefit pensions (net pension liability) is measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service (total pension liability), less the amount of the pension plan's fiduciary net position.
<i>Management's Estimation Process</i>	Use of the Wyoming Retirement System GASB Statement No. 68 Report and the College's proportionate share of the pension liability.
<i>Basis for Our Conclusion on the Reasonableness of the Estimate</i>	We obtained a copy of the report referenced above in order to evaluate the estimate. We evaluated the estimation process and noted that it appeared reasonable.
OPEB Liability	
<i>Accounting Policy</i>	The liability of the College to former employees for postemployment benefits (total OPEB obligation) is measured as the portion of the present value of projected benefit payments to be provided through the OPEB plan to former employees that is attributed to those employees' past periods of service (total OPEB liability).
<i>Management's Estimation Process</i>	Use of the State of Wyoming Employee Group Insurance Retiree Health Plan actuarial valuation report and the College's proportionate share of the total OPEB liability.
<i>Basis for Our Conclusion on the Reasonableness of the Estimate</i>	We obtained a copy of the report referenced above in order to evaluate the estimate. We evaluated the estimation process and noted that it appeared reasonable.

SIGNIFICANT ACCOUNTING ESTIMATES, *CONTINUED*

Unavailable Property Taxes

<i>Accounting Policy</i>	Property taxes assessed during the year will be levied and recognized as revenue in the subsequent year.
<i>Management’s Estimation Process</i>	Five mills of Park County valuation.
<i>Basis for Our Conclusion on the Reasonableness of the Estimate</i>	We confirmed the property tax balances with Park County to evaluate the estimate. We evaluated the estimation process and noted that it appeared reasonable.

Scholarship Allowance

<i>Accounting Policy</i>	Scholarship discounts and allowances are the difference between the stated charge for the goods and services provided by the College and the amount that was paid by the students or third parties making payments on the students’ behalf.
<i>Management’s Estimation Process</i>	National Association of College and University Business Officers (NACUBO) Guidelines.
<i>Basis for Our Conclusion on the Reasonableness of the Estimate</i>	We reviewed the College’s calculation in conjunction with the guidelines provided by NACUBO. We evaluated the estimation process and noted that it appeared reasonable.

Draft 10/1

EXHIBIT A

**SIGNIFICANT WRITTEN COMMUNICATIONS
BETWEEN MANAGEMENT AND OUR FIRM**

Draft 10/30/2023

, 2023

McGee, Hearne & Paiz, LLP
P.O. Box 1088
Cheyenne, Wyoming 82003

This representation letter is provided in connection with your audits of the basic financial statements of Northwest College (the College) as of and for the years ended June 30, 2023 and 2022, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of the date of this letter:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit Engagement Letter dated August 30, 2023, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.
4. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve the recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP, and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party relationships and transactions have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Types of related-party transactions engaged in by the College include:
 - a. Those with component units for which the College is accountable.
 - b. Those with jointly governed organizations in which the College participates.
6. The financial statements include all fiduciary activities required by Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, as amended.
7. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.

8. The effects of all known, actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
9. Management has followed applicable laws and regulations in adopting, approving and amending budgets.
10. Risk disclosures associated with deposit and investment securities and derivative transactions are presented in accordance with GASB requirements.
11. Provisions for uncollectible receivables have been properly identified and recorded.
12. Capital assets, including infrastructure, intangible assets, and right-of-use assets are properly capitalized, reported and, if applicable, depreciated.
13. The government properly separated information in debt disclosures related to direct borrowings and direct placements of debt from other debt and disclosed any unused lines of credit, collateral pledged to secure debt, terms in the debt agreements related to significant default or termination events with finance-related consequences and significant subjective acceleration clauses in accordance with GASB Statement No. 88.
14. Components of net position (net investment in capital assets, restricted, and unrestricted) are properly classified and, if applicable, approved.
15. We have no direct or indirect legal or moral obligation for any debt of any organization, public or private, that is not disclosed in the financial statements.
16. We have complied with all aspects of laws, regulations, and provisions of contracts and grant agreements that would have a material effect on the financial statements in the event of noncompliance.
17. We have reviewed the GASB statements effective for the year ended June 30, 2023 and concluded that the implementation of GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, did not have a material impact on the basic financial statements.
18. We believe that the implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, is appropriate.
19. We have no knowledge of any uncorrected misstatements in the financial statements.
20. If we request an unsecured electronic copy of the Independent Auditor's Report and the College's basic financial statements (Financial and Compliance Report), we agree that the Financial and Compliance Report will not be modified in any manner.

Information Provided

21. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the College's basic financial statements, such as records, documentation, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audits;

- c. Unrestricted access to persons within the College from whom you determined it necessary to obtain audit evidence
 - d. Minutes of the meetings of the governing board and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
22. All transactions have been recorded in the accounting records and are reflected in the College's basic financial statements.
23. It is our responsibility to establish and maintain internal control over financial reporting. One of the components of an entity's system of internal control is risk assessment. We hereby represent that our risk assessment process includes the identification and assessment of risks of material misstatement due to fraud. We have shared with you our fraud risk assessment, including a description of the risks, our assessment of the magnitude and likelihood of misstatements arising from those risks, and the controls that we have designed and implemented in response to those risks.
24. We have no knowledge of allegations of fraud or suspected fraud affecting the College's basic financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the basic financial statements.
25. We have no knowledge of any allegations of fraud or suspected fraud affecting the College's basic financial statements received in communications from employees, former employees, analysts, regulators, or others.
26. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.
27. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
28. We have disclosed to you the identity of all of the College's related parties and all of the related-party relationships and transactions of which we are aware.
29. We are aware of no deficiencies in internal control over financial reporting, including significant deficiencies or material weaknesses, in the design or operation of internal controls that could adversely affect the College's ability to record, process, summarize, and report financial data.
30. We are aware of no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
31. We believe that the information obtained from the audited financial statements of the Wyoming Retirement System (WRS) and other participant information provided by the WRS is appropriate in the circumstances. We did not give instructions, or cause any instructions to be given, to the WRS or its auditor in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the WRS or its auditor.

32. We believe that the information obtained from the State of Wyoming Employee Group Insurance (EGI) Retiree Health Plan actuarial valuation report provided by EGI is appropriate in the circumstances. We did not give instructions, or cause any instructions to be given, to EGI or its actuary in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of EGI or its actuary.
33. We are in agreement with the adjusting and reclassification journal entries that you have identified through your audit procedures, and the adjusting journal entries have been posted to the College's accounts. The adjustments and reclassifications to the original trial balance presented for audit are included in the *Summaries of Recorded Adjustments and Reclassifications*. These adjustments and reclassifications are attached as Appendices A and B, respectively.
34. During the course of your audits, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Supplementary Information

35. With respect to supplementary information presented in relation to the College's basic financial statements as a whole:
 - a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. There are no significant assumptions or interpretations regarding the measurement or presentation of such information.
 - e. When supplementary information is not presented with the audited College's basic financial statements, we will make the College's audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.
36. With respect to Management's Discussion and Analysis, the Schedule of the College's Proportionate Share of the Net Pension Liability, the Schedule of the College's Contributions, and the Schedule of the College's Proportionate Share of the Total OPEB Liability presented as required by the GASB to supplement the financial statements:
 - a. We acknowledge our responsibility for the presentation of such required supplementary information.
 - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. There are no significant assumptions or interpretations regarding the measurement or presentation of such information.

Compliance Considerations

In connection with your audit conducted in accordance with *Government Auditing Standards*, we confirm that:

37. Management is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
38. Management is responsible for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to the College.
39. Management is not aware of any instances of identified and suspected fraud and noncompliance with laws, regulations, and provisions of contracts and grant agreements that have a material effect on the financial statements.
40. Management is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
41. Management acknowledges its responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.
42. Management has a process to track the status of audit findings and recommendations.
43. Management has identified for the auditor all previous audits, attestation engagements and other studies related to the objectives of the audit.
44. Management is not aware of any investigations or legal proceedings that have been initiated with respect to the period under audit.
45. Management acknowledges its responsibilities as it relates to non-audit services performed by the auditor as described in the Engagement Letter, including that it assumes all management responsibilities; oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; evaluates the adequacy and results of the services performed; and accepts responsibility for the results of the services.

In connection with your audit of Federal awards conducted in accordance with Subpart F of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), we confirm that:

46. Management is responsible for complying, and has complied, with the requirements of the Uniform Guidance.
47. Management is responsible for understanding and complying with the requirements of laws, regulations, and provisions of contracts and grant agreements related to each of its Federal programs.
48. Management is responsible for the design, implementation, and maintenance of, and has designed, implemented, and maintained, effective internal control over compliance for Federal programs that provides reasonable assurance that the College is managing Federal awards in compliance with Federal and state statutes, regulations, and the terms and conditions of the Federal and state awards that could have a material effect on its Federal and state programs.

49. Management is responsible for the preparation of the Schedule of Expenditures of Federal Awards (SEFA); acknowledges and understands its responsibility for the presentation of the SEFA in accordance with the Uniform Guidance; believes that the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance; asserts that the methods of measurement or presentation have not changed from those used in the prior period, or if the methods of measurement or presentation have changed, the reasons for such changes have been communicated; and is responsible for any significant assumptions or interpretations underlying the measurement or presentation of the SEFA.
50. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance compliance audit.
51. Management has identified and disclosed to the auditor the requirements of Federal and state statutes, regulations, and the terms and conditions of Federal awards that are considered to have a direct and material effect on each major program.
52. Management has made available all Federal awards (including amendments, if any) and any other correspondence relevant to Federal and state programs and related activities that have taken place with Federal and state agencies or pass-through entities.
53. Management has identified and disclosed to the auditor that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of Federal awards.
54. Management believes that the College has complied with the direct and material compliance requirements.
55. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to Federal program financial reports and claims for advances and reimbursements.
56. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.
57. Management has disclosed to the auditor that there were no communications from Federal and state awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
58. Management has disclosed to the auditor all findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
59. Management has received no information on the status of the follow-up on prior audit findings by Federal and state awarding agencies and pass-through entities, including all management decisions.
60. There are no subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
61. Management is not aware of any known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report.

62. Management is not aware of any changes in internal control over compliance or other factors that might significantly affect the College's system of internal control that have occurred subsequent to the period covered by the auditor's report.
63. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
64. The copies of Federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the Federal agency or pass-through entity, as applicable.
65. Management has charged costs to Federal awards in accordance with applicable cost principles.
66. We assert that the College did not experience any mandatory or discretionary triggering events related to the calculation of its financial ratios.
67. Management is responsible for, and has accurately prepared, the Summary Schedule of Prior Audit Findings to include all findings required to be included by the Uniform Guidance.
68. The reporting package does not contain protected personally identifiable information.
69. Management has accurately completed the appropriate sections of the data collection form.

NORTHWEST COLLEGE

Shaman Quinn, Financial Aid and Scholarship Director

Mark Grant, Finance Director

Lisa Watson, President

APPENDIX A

NORTHWEST COLLEGE

Summary of Recorded Adjustments
June 30, 2023

Number	Name	Account Number	Debit	Credit
1	OPEB Expense (Total)	OPEB EXP GF01	\$ 213,982	
	Bal Sheet : Deferred Out OPEB	19-510-000000-2214 GF01		1,903,919
	Bal Sheet : Accrued Net OPEB	19-510-000000-3065 GF01	6,852,696	
	Bal Sheet : Deferred In OPEB	19-510-000000-3066 GF01		5,162,759
	To record the adjustment for GASB Statement No. 75 in the current year.		\$ 7,066,678	\$ 7,066,678
2	Pension Expense (Total)	PENSION EXP GF01		\$ 169,395
	Employer Contributions	ER CONTRIBUTIONS GF01		403,721
	Bal Sheet : Deferred Out Pension	19-510-000000-2213 GF01	307,916	
	Bal Sheet : Accrued Net Pension	19-510-000000-3063 GF01		2,186,042
	Bal Sheet : Deferred In Pension	19-510-000000-3064 GF01	2,451,242	
	To record the adjustment for GASB Statement No. 68 in the current year.		\$ 2,759,158	\$ 2,759,158
3	Bal Sheet : Fund Balance Account	10-510-000000-5000 GF01		\$ 356
	College Serv : Misc Expense	10-510-621042-9360 GF01	356	
	Bal Sheet : Fund Balance Account	61-510-000000-5000 GF01		77,034
	Foundation Grants : Fund Balance Account	61-510-486101-5000 GF01	34,544	
	Foundation Grants : Fund Balance Account	61-510-486101-5000 GF01		34,544
	Foundation Grants : Transfer Out	61-510-486101-9364 GF01	34,544	
	Bill Price Grant Funds : Fund Balance Account	61-510-486110-5000 GF01	42,490	
	Bill Price Grant Funds : Fund Balance Account	61-510-486110-5000 GF01		42,490
	Bill Price Grant Funds : Transfer Out	61-510-486110-9364 GF01	42,490	
	Development : Misc Expense	61-510-651046-9360 GF01		3
	Passthru Priv Schlr : Fund Balance Account	61-510-814005-5000 GF01	3	
	Bal Sheet : Fund Balance Account	72-510-000000-5000 GF01	77,034	
	Bal Sheet : Transfer In	72-510-000000-7492 GF01		77,034
	Provided by Client: To properly roll equity in the current year.		\$ 231,461	\$ 231,461
4	Local Rev : A/R General Receivables	19-510-110200-2011 GF01	\$ 1,004,372	
	Local Rev : A/R PYR Balance Due	19-510-110200-2018 GF01	348,328	
	Local Rev : Fall Deferred Revenue	19-510-110200-2027 GF01		1,004,372
	Local Rev : Mill Levy - District Tax	19-510-110200-6410 GF01		348,328
	To adjust property taxes for FY23.		\$ 1,352,700	\$ 1,352,700

Continued

Appendix A, Continued

Number	Name	Account Number	Debit	Credit
5	Wyo Endow Chal Match : LT Invest HBO	41-510-814199-1180 GF01	\$ 3,000,000	
	Wyo Endow Chal Match : Investment Income	41-510-814199-7410 GF01		3,000,000
	Provided by Client: To adjust for error in posting Wyoming Endowment Challenge Match FY23 investment results.		\$ 3,000,000	\$ 3,000,000
6	Tuition & Fees : InState Cr Tuition	10-510-110601-6110 GF01	\$ 1,409,221	
	NWC : Academic Scholarships	10-510-811021-9610 GF01		2,168,032
	Food Service : 19 Meal Plan	12-510-911010-7330 GF01	758,811	
	Provided by Client: To post the scholarship allowance based on client-prepared calculation.		\$ 2,168,032	\$ 2,168,032
7	Revenue Bonds : Accum Amortization	74-510-947499-2220 GF01		\$ 10,778
	Revenue Bonds : Lease/Bond Payable	74-510-947499-3330 GF01	243,567	
	Revenue Bonds : Current Lease/Bond Payable	74-510-947499-3331 GF01	237,487	
	Revenue Bonds : Current Lease/Bond Payable	74-510-947499-3331 GF01		243,567
	Revenue Bonds : Accrued Interest	74-510-947499-3350 GF01	65,238	
	Revenue Bonds : Accrued Interest	74-510-947499-3350 GF01		60,143
	Revenue Bonds : Bond Interest	74-510-947499-9991 GF01		237,487
	Revenue Bonds : Bond Interest	74-510-947499-9991 GF01		65,238
	Revenue Bonds : Bond Interest	74-510-947499-9991 GF01	60,143	
	Revenue Bonds : Amortization Exp	74-510-947499-9992 GF01	10,778	
	Provided by Client: To adjust NWCBA amounts to final.		\$ 617,213	\$ 617,213
8	Bal Sheet : Cash Account	10-510-000000-1000 GF01	\$ 7,519	
	Bal Sheet : Due To/Due Frm Cont Ed	10-510-000000-1915 GF01		3,975
	Bal Sheet : Due To/Due From Gen Restricted	10-510-000000-1922 GF01	50,000	
	Bal Sheet : Due To/Due Frm Federal Fund	10-510-000000-1925 GF01		3,866
	Bal Sheet : Due To/Frm Agency Schlr	10-510-000000-1961 GF01		270
	Bal Sheet : Due To/Due Frm Plant Fund	10-510-000000-1970 GF01	50,000	
	Bal Sheet : A/P Account	10-510-000000-3000 GF01	270	
	Social Sci Div : Soc Security - FICA	10-510-111400-8620 GF01	21	
	Biology : Supplies - Education	10-510-111714-9110 GF01	301	
	Stu Serv OneTime : Misc Support	10-510-599999-9456 GF01		50,000
	Plant One Time : Misc Support	10-510-799999-9456 GF01		50,000
	Trap Vil Main : Due To/Due Frm Bond Constr	12-510-912060-1971 GF01		20,209
	Trap Vil Main : Transfer Out	12-510-912060-9364 GF01	20,209	
	Bal Sheet : Due To/Due Frm Current Fund	15-510-000000-1910 GF01	3,975	
	Wyo Works CDL : CEU Tuition	15-510-161507-6150 GF01		3,975
	Bal Sheet : Due To/Due Frm Current Fund	22-510-000000-1910 GF01		50,000
	Bal Sheet : Due To/Due Frm Federal Fund	22-510-000000-1925 GF01		79,701
	Instruction Support : Fund Balance Account	22-510-111116-5000 GF01		160,398
	Instruction Support : Fund Balance Account	22-510-111116-5000 GF01	20,600	
	Instruction Support : Cap Equip >5000	22-510-111116-9867 GF01	20,600	

Continued

Appendix A, Continued

Number	Name	Account Number	Debit	Credit
8	Instruction Support : Cap Exp to CIP	22-510-111116-9869 GF01		\$ 20,600
	Instruction Support : Cap Exp to CIP	22-510-111116-9869 GF01		14,242
	Wolsborn Environ : Fund Balance Account	22-510-114400-5000 GF01	14,242	
	Wolsborn Environ : Cap Equip >5000	22-510-114400-9867 GF01	14,242	
	WY Innovation Partner : Contractual	22-510-487022-9250 GF01	183,267	
	WY Innovation Partner : Cap Exp to CIP	22-510-487022-9869 GF01		183,267
	Enroll Serv : Support In	22-510-551022-7433 GF01	50,000	
	Motor Pool : Fund Balance Account	22-510-641982-5000 GF01	205,257	
	Motor Pool : Cap Exp to CIP	22-510-641982-9869 GF01		205,257
	Motor Pool : Vehicles	22-510-641982-9870 GF01	205,257	
	Bal Sheet : Cash Account	25-510-000000-1000 GF01	215,254	
	Bal Sheet : Due To/Due Frm Current Fund	25-510-000000-1910 GF01	3,565	
	Bal Sheet : Due To/Due From Gen Restricted	25-510-000000-1922 GF01	79,701	
	Bal Sheet : Fund Balance Account	25-510-000000-5000 GF01		159,402
	WY NASA Space 22 : Cash Account	25-510-152502-1000 GF01		8,971
	Perkins 23 : Cash Account	25-510-152541-1000 GF01		705
	Perkins 23 : Fund Balance Account	25-510-152541-5000 GF01	44,900	
	Perkins 23 : Soc Security - FICA	25-510-152541-8620 GF01		21
	Perkins 23 : Cap Equip >5000	25-510-152541-9867 GF01	44,900	
	Perkins 23 : Cap Exp to CIP	25-510-152541-9869 GF01		44,900
	TANF Workforce 23 : Cash Account	25-510-162521-1000 GF01		4,575
	TANF Workforce 23 : Grant Aid	25-510-162521-9604 GF01	3,975	
	AE Out-of-Schl Youth 23 : Cash Account	25-510-172512-1000 GF01		5,972
	AE 2023 : Cash Account	25-510-172558-1000 GF01		19,173
	AE 2023 : A/R General Receivables	25-510-172558-2011 GF01	10,616	
	AE 2023 : Federal Grant Revenue	25-510-172558-6530 GF01		5,193
	AE 2023 : State Grant Rev	25-510-172558-6610 GF01		5,424
	Impact 307 23 : Cash Account	25-510-312515-1000 GF01		3,252
	CHEMS Grant : Cash Account	25-510-312533-1000 GF01	17,413	
	INBRE 22 : Cash Account	25-510-452514-1000 GF01		2,996
	INBRE 22 : Supplies-Education	25-510-452514-9110 GF01	867	
	INBRE 24 : Cash Account	25-510-452526-1000 GF01		2,944
	INBRE 24 : A/R General Receivables	25-510-452526-2011 GF01	2,944	
	INBRE 24 : Sub-Contract Rev	25-510-452526-6541 GF01		2,944
	INBRE 23 : Cash Account	25-510-452531-1000 GF01		5,605
	INBRE 23 : A/R General Receivables	25-510-452531-2011 GF01	5,605	
	INBRE 23 : Sub-Contract Rev	25-510-452531-6541 GF01		5,605
	INBRE 23 Mod1 : Cash Account	25-510-452538-1000 GF01		80,069
	INBRE 23 Mod1 : Due To/Due Frm Current Fund	25-510-452538-1910 GF01	301	
	INBRE 23 Mod1 : A/R General Receivables	25-510-452538-2011 GF01	68,818	
	INBRE 23 Mod1 : Fund Balance Account	25-510-452538-5000 GF01	34,801	
	INBRE 23 Mod1 : Sub-Contract Rev	25-510-452538-6541 GF01		68,818
	INBRE 23 Mod1 : Repair/Replace	25-510-452538-9273 GF01		301
	INBRE 23 Mod1 : Training/Development	25-510-452538-9380 GF01		867
	INBRE 23 Mod1 : Lab/Classroom Equipment	25-510-452538-9820 GF01	34,801	
	INBRE 23 Mod1 : Cap Exp to CIP	25-510-452538-9869 GF01		34,801
	TRIO 23 : Cash Account	25-510-532501-1000 GF01		17,212
	TRIO 22 : Cash Account	25-510-532510-1000 GF01		5,461
	MSUB UISFL 22 : Cash Account	25-510-552503-1000 GF01		213
	Gear UP 22 : Cash Account	25-510-552517-1000 GF01		12,628
	Gear Up 23 : Cash Account	25-510-552523-1000 GF01		65,261
	MSUB UISFL 23 : Cash Account	25-510-552539-1000 GF01		5,148
	Bal Sheet : Due To/Due Frm Current Fund	61-510-000000-1910 GF01	270	
	Foundation Grants : Cap Equip >5000	61-510-486101-9867 GF01	34,544	
	Foundation Grants : Cap Exp to CIP	61-510-486101-9869 GF01		34,544
	Named Endow Found : Out-State Travel Employee	61-510-486108-9330 GF01		270

Continued

Appendix A, Continued

Number	Name	Account Number	Debit	Credit
8	Bill Price Grant Funds : Cap Equip >5000	61-510-486110-9867 GF01	\$ 42,490	
	Bill Price Grant Funds : Cap Exp to CIP	61-510-486110-9869 GF01		42,490
	Bal Sheet : Due To/Due Frm Current Fund	70-510-000000-1910 GF01		50,000
	WCCC Major Maint : Due To/Due Frm Bond Constr	70-510-767020-1971 GF01		1,627,234
	WCCC Major Maint : Deferred Revenue	70-510-767020-3050 GF01		530,724
	WCCC Major Maint : State Appropriation	70-510-767020-6310 GF01	530,724	
	WCCC Major Maint : Transfer Out	70-510-767020-9364 GF01	1,627,234	
	Aux Furniture/Fixtures : Support In	70-510-912203-7433 GF01	50,000	
	Bal Sheet : Cash Account	71-510-000000-1000 GF01		1,270,932
	Bal Sheet : Due To/Due Frm Auxiliary Fund	71-510-000000-1912 GF01	20,209	
	Bal Sheet : Due To/Due Frm Plant Fund	71-510-000000-1970 GF01	1,629,616	
	Bal Sheet : Fund Balance Account	71-510-000000-5000 GF01		1,566,054
	Sci/Math Bldg : Fund Balance Account	71-510-767600-5000 GF01	197,038	
	Sci/Math Bldg : Transfer In	71-510-767600-7492 GF01		197,038
	Sci/Math Bldg : Consultants Fees	71-510-767600-9222 GF01	650	
	Sci/Math Bldg : Cap Exp to CIP	71-510-767600-9869 GF01		197,038
	Sci/Math Bldg : Remodeling	71-510-767600-9940 GF01	86,790	
	Sci/Math Bldg : Replacements	71-510-767600-9960 GF01	109,598	
	Colter Hall : Fund Balance Account	71-510-767601-5000 GF01	375	
	Colter Hall : Transfer In	71-510-767601-7492 GF01		375
	Colter Hall : Consultants Fees	71-510-767601-9222 GF01	375	
	Colter Hall : Cap Exp to CIP	71-510-767601-9869 GF01		375
	Admin Bldg ORB : Due To/Due Frm Plant Fund	71-510-767602-1970 GF01		2,382
	Admin Bldg ORB : Fund Balance Account	71-510-767602-5000 GF01	2,382	
	Rodeo : Fund Balance Account	71-510-767607-5000 GF01	269,865	
	Rodeo : Transfer In	71-510-767607-7492 GF01		269,865
	Rodeo : Consultants Fees	71-510-767607-9222 GF01	6,202	
	Rodeo : Cap Exp to CIP	71-510-767607-9869 GF01		269,865
	Rodeo : Remodeling	71-510-767607-9940 GF01	4,992	
	Rodeo : Replacements	71-510-767607-9960 GF01	258,671	
	Fab Bldg : Transfer In	71-510-767608-7492 GF01		3,150
	Library : Fund Balance Account	71-510-767611-5000 GF01	49,179	
	Library : Transfer In	71-510-767611-7492 GF01		49,179
	Library : Cap Exp to CIP	71-510-767611-9869 GF01		49,179
	Library : Replacements	71-510-767611-9960 GF01	49,179	
	Student Center : Cash Account	71-510-767612-1000 GF01	1,450,785	
	Student Center : Advance Construction	71-510-767612-2231 GF01	7,125	
	Student Center : Fund Balance Account	71-510-767612-5000 GF01		15,404
	Student Center : State Appropriation	71-510-767612-6310 GF01		7,125
	Student Center : Support In	71-510-767612-7433 GF01		500,000
	Student Center : Transfer In	71-510-767612-7492 GF01		63,102
	Campus PLANNING : Fund Balance Account	71-510-767622-5000 GF01	163,565	
	Campus PLANNING : Transfer In	71-510-767622-7492 GF01		163,565
	Campus PLANNING : Consultants Fees	71-510-767622-9222 GF01	11,626	
	Campus PLANNING : Cap Exp to CIP	71-510-767622-9869 GF01		163,565
	Campus PLANNING : Remodeling	71-510-767622-9940 GF01	151,939	
	Lewis & Clark Hall : Fund Balance Account	71-510-767623-5000 GF01	62,041	
	Lewis & Clark Hall : Transfer In	71-510-767623-7492 GF01		62,041
	Lewis & Clark Hall : Cap Exp to CIP	71-510-767623-9869 GF01		62,041
	Lewis & Clark Hall : Remodeling	71-510-767623-9940 GF01	62,041	
	Ag Pavilion ER : Fund Balance Account	71-510-767624-5000 GF01	39,585	
	Ag Pavilion ER : Transfer In	71-510-767624-7492 GF01		39,585
	Ag Pavilion ER : Consultants Fees	71-510-767624-9222 GF01	38,155	
	Ag Pavilion ER : Cap Exp to CIP	71-510-767624-9869 GF01		39,585
	Ag Pavilion ER : Remodeling	71-510-767624-9940 GF01	1,430	

Continued

Appendix A, Continued

Number	Name	Account Number	Debit	Credit
8	Campus Paving : Cash Account	71-510-767626-1000 GF01		\$ 161,760
	Campus Paving : Fund Balance Account	71-510-767626-5000 GF01	417,669	
	Campus Paving : Transfer In	71-510-767626-7492 GF01		416,352
	Campus Paving : Consultants Fees	71-510-767626-9222 GF01	59,758	
	Campus Paving : Cap Exp to CIP	71-510-767626-9869 GF01		416,352
	Campus Paving : Remodeling	71-510-767626-9940 GF01	27,260	
	Campus Paving : Replacements	71-510-767626-9960 GF01	329,333	
	Cody Hall : Fund Balance Account	71-510-767627-5000 GF01	2,439	
	Cody Hall : Transfer In	71-510-767627-7492 GF01		2,439
	Cody Hall : Consultants Fees	71-510-767627-9222 GF01	2,439	
	Cody Hall : Cap Exp to CIP	71-510-767627-9869 GF01		2,439
	Moyer CC AC : Fund Balance Account	71-510-767634-5000 GF01	173,119	
	Moyer CC AC : Transfer In	71-510-767634-7492 GF01		173,119
	Moyer CC AC : Consultants Fees	71-510-767634-9222 GF01	25,864	
	Moyer CC AC : Cap Exp to CIP	71-510-767634-9869 GF01		173,119
	Moyer CC AC : Remodeling	71-510-767634-9940 GF01	82,456	
	Moyer CC AC : Replacements	71-510-767634-9960 GF01	64,800	
	Ashley Hall : Cash Account	71-510-767638-1000 GF01		18,093
	Ashley Hall : Fund Balance Account	71-510-767638-5000 GF01	18,093	
	Ashley Hall : Consultants Fees	71-510-767638-9222 GF01	1,536	
	Ashley Hall : Cap Exp to CIP	71-510-767638-9869 GF01		18,093
	Ashley Hall : Remodeling	71-510-767638-9940 GF01	16,558	
	Yellwstn Bldg : Fund Balance Account	71-510-767641-5000 GF01	122,016	
	Yellwstn Bldg : Transfer In	71-510-767641-7492 GF01		122,016
	Yellwstn Bldg : Consultants Fees	71-510-767641-9222 GF01	10,110	
	Yellwstn Bldg : Cap Exp to CIP	71-510-767641-9869 GF01		122,016
	Yellwstn Bldg : Remodeling	71-510-767641-9940 GF01	41,625	
	Yellwstn Bldg : Replacements	71-510-767641-9960 GF01	70,281	
	Campus Landscaping : Fund Balance Account	71-510-767646-5000 GF01	64,092	
	Campus Landscaping : Transfer In	71-510-767646-7492 GF01		65,409
	Campus Landscaping : Consultants Fees	71-510-767646-9222 GF01	1,363	
	Campus Landscaping : Contractual	71-510-767646-9250 GF01	1,411	
	Campus Landscaping : Cap Exp to CIP	71-510-767646-9869 GF01		65,409
	Campus Landscaping : Replacements	71-510-767646-9960 GF01	62,635	
	Soccer Field Hse : Support In	71-510-767648-7433 GF01	500,000	
	Trap Vil Main : Transfer In	71-510-912060-7492 GF01		20,209
	Bal Sheet : Buildings	72-510-000000-2320 GF01		100,775
	Bal Sheet : Bldg Accum Depr	72-510-000000-4002 GF01	97,910	
	Bal Sheet : Depreciation - BLDG	72-510-000000-9885 GF01	2,865	
	Provided by Client: To record adjustments for various different areas (fixed assets, grant revenue and expenditures, etc.).			
			\$ 10,568,528	\$ 10,568,528
9	Local Rev : Unearned Mineral Production Receipts	10-510-110200-2027 GF01		\$ 1,834,148
	Local Rev : A/R General Receivables	19-510-110200-2011 GF01		1,568,844
	Local Rev : Fall Deferred Revenue	19-510-110200-2027 GF01	1,655,429	
	Local Rev : Mill Levy - District Tax	19-510-110200-6410 GF01	1,747,563	
	To correct property tax accounts in accordance with Senate File 60.			
			\$ 3,402,992	\$ 3,402,992

Continued

Appendix A, Continued

Number	Name	Account Number	Debit	Credit
10	GASB 96 Interest Expense	SBITA INT EXP GF01	\$ 2,089	
	Right to Use Subscription Asset	ROU SBITA ASSET GF01	150,490	
	SBITA Accumulated Amortization	SBITA ACC AMORT GF01		55,103
	GASB 96 Amortization Expense	SBITA AMORT EXP GF01	55,103	
	SBITA Liability - Long Term	SBITA LIAB - LT GF01		18,535
	SBITA Liability - Short Term	SBITA LIAB - ST GF01		17,465
	Bal Sheet : Prepays	19-510-000000-2230 GF01		95,388
	Inst Support OneTime : Computer Equipment	19-510-699999-9830 GF01		21,191
	To record GASB Statement No. 96 SBITA adjustments for FY23.		\$ 207,682	\$ 207,682

Draft 10/30/2023

APPENDIX B

NORTHWEST COLLEGE

**Summary of Recorded Reclassifications
June 30, 2023**

Number	Name	Account Number	Debit	Credit
1	Bal Sheet : Deferred Out OPEB	19-510-000000-2214 GF01	\$ 7,128,165	
	Bal Sheet : Advance Construction	19-510-000000-2231 GF01	17,905,781	
	Bal Sheet : Accrued Net OPEB	19-510-000000-3065 GF01		20,521,403
	Bal Sheet : Deferred In OPEB	19-510-000000-3066 GF01		4,512,543
	To reclassify beginning deferred inflows, deferred outflows, and accrued net OPEB to prior-year ending figures.			
			\$ 25,033,946	\$ 25,033,946
2	Bal Sheet : Payroll Cash	10-510-000000-1001 GF01		\$ 100,016
	Bal Sheet : Payroll Cash	10-510-000000-1010 GF01	100,016	
	Provided by Client: To reclassify cash per the encumbered payroll schedule.			
			\$ 100,016	\$ 100,016
3	Pension Expense (Total)	PENSION EXP GF01	\$ 169,395	
	Employer Contributions	ER CONTRIBUTIONS GF01	403,721	
	Instr OneTime : GASB Pension	19-510-199999-8619 GF01		259,390
	Aca Support OneTime : GASB Pension	19-510-499999-8619 GF01		25,640
	Stu Serv OneTime : GASB Pension	19-510-599999-8619 GF01		91,563
	Inst Support OneTime : GASB Pension	19-510-699999-8619 GF01		122,525
	Plant One Time : GASB Pension	19-510-799999-8619 GF01		48,328
	Auxiliary : GASB Pension	19-510-999999-8619 GF01		25,670
	Provided by Client: To reclassify pension expense among the functional expense categories.			
			\$ 573,116	\$ 573,116
4	OPEB Expense (Total)	OPEB EXP GF01		\$ 213,982
	Instr OneTime : GASB OPEB	19-510-199999-8639 GF01	96,848	
	Aca Support OneTime : GASB OPEB	19-510-499999-8639 GF01	9,566	
	Stu Serv OneTime : GASB OPEB	19-510-599999-8639 GF01	34,194	
	Inst Support OneTime : GASB OPEB	19-510-699999-8639 GF01	45,749	
	Plant OneTime : GASB OPEB	19-510-799999-8639 GF01	18,039	
	Auxiliary OneTime : GASB OPEB	19-510-999999-8639 GF01	9,586	
	Provided by Client: To reclassify OPEB expense among the functional expense categories.			
			\$ 213,982	\$ 213,982

Continued

Appendix B, Continued

Number	Name	Account Number	Debit	Credit
5	State Support : State Appropriation	10-510-110000-6310 GF01	\$ 495,317	
	State Support : Supl Approp	10-510-110000-6323 GF01		495,317
	To reclassify fourth-quarter health insurance amounts received from the WCCC.		\$ 495,317	\$ 495,317
6	Student Center : Misc Income	71-510-767612-7420 GF01		\$ 500,000
	Student Center : Support In	71-510-767612-7433 GF01	500,000	
	Provided by Client: To balance transfers to \$0 for presentation purposes.		\$ 500,000	\$ 500,000
7	State Support : Supl Approp	10-510-110000-6323 GF01	\$ 478,922	
	Faculty Salaries : Full Time Faculty	10-510-111075-8110 GF01		399,833
	Faculty Salaries : State Health/Life	10-510-111075-8630 GF01		79,089
	MHP Only for ARPA Reclass - Revenue	25-510-000000-MHPR GF01		478,922
	MHP Only for ARPA Reclass - Expense	25-510-111075-MHPE GF01	478,922	
	Provided by Client: To reclassify and record Wyoming Investment in Nursing faculty + scholarship and reimbursable health insurance monies as Federal ARPA expenditures per changes made from the WCCC.		\$ 957,844	\$ 957,844



To: Lisa Watson, President
 From: Lisa Smith, Institutional Research Manager
 Subject: 2022-23 WCCC Postsecondary Education Options Program Report Summary on Concurrent and Dual Enrollment
 Date: November 3, 2023

Wyoming community colleges annually submit concurrent enrollment (CE) and dual (DE) enrollment information to the Wyoming Community College Commission (WCCC). The most recent full report can be found on the [WCCC website](#) under Post Secondary Options, 2022-2023. Below are highlights.

Concurrent and dual enrollment courses count for both high school and college credit:

- **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 through distance learning technology (on-line, video conferencing, etc.).

University of Wyoming offers limited dual enrollment opportunities.

ENROLLMENT

College and UW Unduplicated Headcounts and Credit Hour Enrollment Concurrent (CE) and Dual (DE) Enrollment							
Academic Year	College	Headcount Number		Credit Hours			
		CE Headcount	DE Headcount	CE Credit Hours Enrolled	CE Credit Hours Completed*	DE Credit Hours Enrolled	DE Credit Hours Completed*
2022-2023	CC	755	532	3,480	3,250	4,389	3,498
2022-2023	CWC	674	243	4,595	4,291	1,589	1,318
2022-2023	EWC	961	245	7,047	6,770	1,593	1,427
2022-2023	LCCC	1,237	538	7,272	6,352	3,190	2,585
2022-2023	NWC	294	411	1,539	1,473	3,270	2,981
2022-2023	NWCCD	1,676	604	10,364	9,269	4,975	4,309
2022-2023	WWCC	828	830	4,989	4,754	5,544	4,934
2022-2023	UW		52			435	411
State Totals		6,425	3,455	39,286	36,159	24,985	21,463

*Credit hours completed are those completed with a grade of A, B, C, S or P

In 2022-23, Northwest College enrolled **536 students in 4809 concurrent or dual credits, averaging 9 credits per student** (294 students in 1539 concurrent credits; 411 students in 3270 dual credits).

- Students from **all public schools in NWC's service area** participated in concurrent and/or dual enrollment, as well as students from **local alternative, virtual, and private high schools and homeschool**.
- NWC students **completed 96% of concurrent enrolled credits** with a grade of C- or higher (compared to 92% for all community colleges).
- NWC students **completed 91% of dual enrolled credits** with a grade of C- or higher (compared to 86% for all community colleges and UW).

COLLEGE REVENUE

Academic Year	College	Revenue					
		CE School District	CE BOCES/BOCHES	CE Total (All Revenue Sources)	DE School District	DE BOCES/BOCHES	DE Total (All Revenue Sources)
2022-2023	CC		\$ 513,897	\$ 513,897		\$ 650,238	\$ 670,955
2022-2023	CWC	\$ 6,552	\$ 474,705	\$ 481,257		\$ 259,244	\$ 259,244
2022-2023	EWC	\$ 848,820		\$ 848,820	\$ 211,162		\$ 211,162
2022-2023	LCCC	\$ 661,290		\$ 661,290	\$ 40,146		\$ 40,146
2022-2023	NWC	\$ 241,420		\$ 241,420	\$ 147,853	\$ 18,424	\$ 176,358
2022-2023	NWCCD	\$ 1,511,648		\$ 1,511,648		\$ 291,102	\$ 291,102
2022-2023	WWCC	\$ 467,250	\$ 38,745	\$ 505,995	\$ 166,016	\$ 704,459	\$ 905,333
2022-2023	UW				\$ 74,767		\$ 77,489
System Totals		\$ 3,736,980	\$ 1,027,347	\$ 4,764,327	\$ 639,944	\$ 1,923,476	\$ 2,631,789

Concurrent enrollment revenue from the school districts covers **tuition and fees**. **Dual enrollment revenue** from the school districts covers **mandatory and additional course fees but not tuition**. Big Horn County School District #3 BOCES pays Greybull dual enrollment fees. Park County School District #1 BOCES offsets tuition costs for Powell dual enrollment.

For reference, though not included as revenue for this chart, colleges received \$129 for every one credit hour enrolled in the FY23 funding model.

COLLEGE EXPENDITURES

Academic Year	College	Expenditures			
		Total CE Payment to School District	CE Expenditures Total**	Total DE Payment to School District	DE Expenditures Total**
2022-2023	CC		\$ 211,196		\$ 1,596,193
2022-2023	CWC	\$ 5,481	\$ 802,680		\$ 478,958
2022-2023	EWC		\$ 1,560,262		\$ 682,832
2022-2023	LCCC	\$ 661,290	\$ 1,287,014		\$ 1,295,887
2022-2023	NWC	\$ 241,420	\$ 728,442		\$ 1,975,395
2022-2023	NWCCD	\$ 1,511,648	\$ 1,911,468		\$ 1,692,160
2022-2023	WWCC		\$ 945,535		\$ 2,757,137
2022-2023	UW*		\$ -		\$ -
System Totals		\$ 2,419,839	\$ 7,446,597	\$ -	\$ 10,478,562

*UW does not track expenditures by course

**Community college concurrent expenditures include student services expenses prorated by credit hours taken by concurrent enrollment students. Community college dual enrollment expenditures include student services and instructional expenses prorated by credit hours taken by dual enrollment students.

Revenue from and **expenditures** paid to school districts for **concurrent enrollment** are **equal**. Total **concurrent expenditures** include **5.6% of the student services budget**, since 5.6% of all NWC credits taken in 2022-23 were concurrent. Total **dual expenditures** include **12.0% of the combined student services and instructional expenses**, since 12.0% of all NWC enrolled credits were dual.



MEMORANDUM

November 14, 2023

TO: Lisa Watson, President
FROM: Dave Erickson, Interim Vice President for Academic Affairs
SUBJECT: FYI of removal of course fee

FYI: Removal of course fee changes

I am notifying you of removal of course fee changes as identified in the attached chart.

Thank you.

A handwritten signature in blue ink, appearing to read "Dave Erickson".

COURSE FEE REMOVALS
Presented to the Board of Trustees on November 14, 2023

Removal of Fees (for informational purposes only)

Program	Course	Amount (Per Student)	Rationale
Computer Science	COSC 1030 Computer Science	Now \$0	Dr Tim Glatzer is the new instructor for this course. He will be using a free programming environment so there is no charge to the students.
Computer Science	COSC 1010 Intro to Computer Science	Now \$0	After Dr. Raymond Floyd's death, we have decided to use MATLAB programming environment for this course. There is a yearly maintenance fee for this program, but after conferencing with Tim Porter and Anna Cragoe we decided to use the old fully paid for version in the fall. This decision may change in future semesters, if a new instructor is hired OR if the updated version of MATLAB is deemed necessary.