

**WESTERN COMMUNITY COLLEGE AREA
BOARD OF GOVERNORS**

INFORMAL MEETING

Wednesday, December 15, 2021, 9:30 a.m.
Coral E. Richards Boardroom
Scottsbluff Campus

MISSION STATEMENT

“WNCC assures learning opportunities for all – enriching lives, invigorating communities, creating futures”

PROPOSED AGENDA

- A. Call to Order**
- B. Roll Call**
- C. Community Comments**
- D. Board Chairperson Comments**
- E. Welcome** – Chair Klemke
- F. Introduction of Meeting Facilitator** – President Marrin
 - 1. Dr. Geri Anderson
- G. Meeting Overview**
 - 1. Review of Strategic Planning Process
 - 2. SLOT Analysis
- H. Next Regular Meeting:** Wednesday, December 15, 2021, 1:00 p.m., Coral E. Richards Boardroom, Western Nebraska Community College, Scottsbluff Campus, 1601 East 27th Street, Scottsbluff, Nebraska.
- I. Adjournment**

**WESTERN COMMUNITY COLLEGE AREA
BOARD OF GOVERNORS
DECEMBER 15, 2021
AGENDA**

INFORMAL MEETING – 9:30 A.M.

Western Nebraska Community College
Scottsbluff Campus
Coral E. Richards Boardroom
1601 East 27th Street, Scottsbluff, Nebraska

REGULAR MEETING 1:00 P.M.

Western Nebraska Community College
Scottsbluff Campus
Coral E. Richards Boardroom
1601 East 27th Street, Scottsbluff, Nebraska

Meeting Information: <http://go.wncc.edu/BoardofGovernors>

Zoom Link: <https://wncc.zoom.us/j/96234417570>

MISSION STATEMENT

***“WNCC assures learning opportunities for all – enriching lives,
invigorating communities, creating futures”***

PROPOSED AGENDA

A. Call to Order

B. Roll Call

C. Community Comments

D. Board Chairperson Comments

E. Consent Calendar

1. Review Contents of Consent Calendar
 - a. Agenda
 - b. Excuse Absent Board Member(s)
 - c. Minutes – November 17, 2021
2. Claims:
 - a. WCCA Unrestricted Fund - \$2,840,768.53
 - b. WCCA Restricted Fund - \$39,392.78
 - c. WCCA Federal Fund - \$5,734.00
 - d. WCCA Agency Fund - \$883.79
 - e. WCCA Loan Fund - 0 -
 - f. WCCA Plant Fund - \$24,212.17
 - g. WCCA Auxiliary Fund - \$248,193.00
 - h. City Planning Commission Reports
3. **Approval** of Consent Calendar
4. Consideration of Items Extracted from Consent Calendar
Scottsbluff/Gering United Chamber of Commerce

F. Board Member Mileage and/or Expense Reimbursement

Approval of Board Member Mileage and/or Expense Reimbursement

1. Dr. Margaret Crouse \$221.76
Mr. R.J. Savely, Jr. \$1,607.91 (ACCT Conference)

G. Bid Consent Calendar

1. Review of Bid Consent Calendar – no bids

H. Personnel Consent Calendar

1. Review Contents of Personnel Consent Calendar
 - a. Resignation(s):
 - i. Mr. Ryan Anderson, Senior Technical Support Specialist, Information Technology Department, Scottsbluff Campus Effective December 21, 2021
 - b. Appointment(s):
 - i. Ms. Jovana Cardiel Ramirez, Admissions Counselor, Scottsbluff Campus Effective January 2, 2022
 - ii. Ms. Alexandra Lutz, Admissions Counselor, Scottsbluff Campus Effective January 2, 2022
2. **Approval** of Personnel Consent Calendar
3. Consideration of Items Extracted from Personnel Consent Calendar

I. Western Community College Area Board Of Governors

1. **Reports and Recommendations from the Risk Management Committee** – Ms. Richards
 - a. Natural Resources District Hazard Mitigation Plan
Approval of Resolution to adopt the most recent and FEMA approved version of the North Platte NRD Multi-Jurisdictional Hazard Mitigation Plan update
2. **Reports and Recommendations from the Audit Committee** - Mr. Savely
Acceptance of 2021 & 2020 Audited Annual Reports
 - a. F.T.E.
 - b. Financial

J. Institutional Reports

1. CollegeNow! – Ms. Mai Lee Olsen
2. PTK Presentation/Report – Ms. Winters and WNCC PTK President
3. Student Report – Ms. Shelby Cordes
4. Faculty Report – Mr. Croft, Ms. Winters

5. Nebraska Community College Association – Dr. Perkins, Dr. Crouse
6. Association of Community College Trustees – Dr. Perkins
7. Western Nebraska Community College Foundation – Ms. Anderson

K. Board Member Comments

L. President Comments

M. Executive Session

1. Collective Bargaining

N. Open Meeting

O. Upcoming Meetings and Events

1. 2022 National Legislative Summit
February 6-9, 2022, Washington, DC
2. 2022 Governance Leadership Institute
March 23-25, 2022, Philadelphia, PA
3. 2022 HLC Annual Conference
April 1-5, 2022, Chicago, IL
4. AACC Annual Conference
April 30 – May 3, 2022, New York, NY

P. Next Regular Meeting: Wednesday, January 19, 2022, 1:00 p.m., Coral E. Richards Boardroom, Scottsbluff Campus, 1601 East 27th Street, Scottsbluff, NE

Q. Adjournment

**WESTERN COMMUNITY COLLEGE AREA
BOARD OF GOVERNORS**

MINUTES

Wednesday, November 17, 2021
1:02 p.m.

The Western Community College Area Board of Governors held a Regular Board meeting at 1:02 p.m. on Wednesday, November 17, 2021 in the Coral E. Richards Boardroom, at Western Nebraska Community College, Scottsbluff Campus, located at 1601 East 27th Street, in the City of Scottsbluff, in the County of Scotts Bluff, in the State of Nebraska, as per the publicized notice in the Star-Herald, on Wednesday, November 10, 2021.

A current agenda was available in the College President's office and the Board Secretary's office on the Scottsbluff Campus at the time of the publicized notice.

AREA BOARD

Karen S. Anderson, Vice Chair	Present
Margaret R. Crouse	Present
Linda A. Guzman-Gonzales (arrived at 1:07 p.m.)	Present
F. Lynne Klemke, Chair (via Zoom)	Present
Allan D. Kreman	Present
Kimberly A. Marcy.....	Present
William M. Packard.....	Present
M. Thomas Perkins.....	Present
Coral E. Richards.....	Present
R. J. Savely, Jr	Present
Richard G. Stickney	Present

QUORUM

Chair Klemke declared a quorum was present for the transaction of business.

COMMUNITY COMMENTS

Chair Klemke asked for comments from the community. Pursuant to Board Policy BP-101, Chair Klemke reminded community members who wish to make comments that each speaker will be limited to a five-minute presentation. There were no public comments.

BOARD CHAIRPERSON COMMENTS

Chair Klemke announced that for public information there is a copy of the Nebraska Open Meetings Act available on the table at the back of the room.

CONSENT CALENDAR

Chair Klemke reviewed the contents of the Consent Calendar, which includes the following items:

1. Review Contents of Consent Calendar
 - a. Agenda
 - b. Excuse Absent Board Member(s)
 - c. Minutes, October 20, 2021

2. Claims
 - a. WCCA Unrestricted Fund - \$2,309,519.05
 - b. WCCA Restricted Fund - \$8,484.88
 - c. WCCA Federal Fund - \$2,982.55
 - d. WCCA Agency Fund - \$3,623.70
 - e. WCCA Loan Fund - 0 -
 - f. WCCA Plant Fund - \$356,397.48
 - g. WCCA Auxiliary Fund - \$243,094.13
 - h. City Planning Commission Reports
 - i. City of Gering (TIF)
2. Consideration of Items Extracted from Consent Calendar
 - a. State of the Valley Luncheon – Ms. Anderson

CONSENT CALENDAR

Approval

Chair Klemke inquired if there were any items on the Consent Calendar which any Board member wished to have extracted for separate consideration. Ms. Anderson requested extraction of the item payable to the Scottsbluff/Gering United Chamber of Commerce.

Dr. Perkins MOVED to approve the Amended Consent Calendar as presented. SECONDED by Dr. Crouse. The vote was, Yes: Anderson, Crouse, Kreman, Marcy, Packard, Perkins, Richards, Savely, Stickney, Klemke. No: None. Abstain: None. Absent: Guzman-Gonzales. Motion carried.

CONSENT CALENDAR

Consider Item(s) Extracted

Ms. Anderson reported that the expense payable to the Scottsbluff/Gering United Chamber of Commerce represents payment in the amount of \$20.00 for WNCC staff attendance at the State of the Valley Luncheon. Ms. Anderson explained that she is the Executive Director of the Scottsbluff/Gering United Chamber of Commerce.

Ms. Richards MOVED to approve the extracted item payable to the Scottsbluff/Gering United Chamber of Commerce. SECONDED by Mr. Savely. The vote was, Yes: Crouse, Guzman-Gonzales, Kreman, Marcy, Packard, Perkins, Richards, Savely, Stickney, Klemke. No: None. Abstain: Anderson. Absent: None. Motion carried.

Board Member Mileage and/or Expense Reimbursement

Approval of Board Member Mileage and/or Expense Reimbursement

Ms. Anderson MOVED to approve the following travel expenses: Dr. Margaret Crouse for \$2,748.43 (ACCT Leadership Congress) and Ms. Lynne Klemke for \$90.72. SECONDED by Mr. Savely. The vote was, Yes: Kreman, Marcy, Packard, Perkins, Richards, Savely, Stickney, Anderson, Guzman-Gonzales. No: None. Abstain: Crouse, Klemke. Absent: None. Motion carried.

Mr. Stickney MOVED to approve the following travel expenses: Mr. Allan Kreman for \$65.52, Ms. Kimberly Marcy for \$213.92. SECONDED by Ms. Richards. The vote was, Yes: Packard, Perkins, Richards, Savely, Stickney, Anderson, Crouse, Guzman-Gonzales, Klemke. No: None. Abstain: Kreman, Marcy. Absent: None. Motion carried.

Approval of Board Member Mileage and/or Expense Reimbursement (cont.)

Mr. Kreman MOVED to approve the following travel expenses: Mr. R.J. Savely, Jr. \$100.80, Mr. Richard Stickney \$73.05. SECONDED by Ms. Guzman-Gonzales. The vote was, Yes: Perkins, Richards, Anderson, Crouse, Guzman-Gonzales, Kreman, Marcy, Packard, Klemke. No: None. Abstain: Savely, Stickney. Absent: None. Motion carried.

Bid Consent Calendar

Review of Bid Consent Calendar

22-SE-03 Microsoft Subscription Services

Company	City/State	Total Amount
ScholarBuys (current contract provider)	Carpentersville, IL	\$54,281.84
V3 IT	Naperville, IL	\$53,404.59
CDW	Vernon Hills, IL	\$55,637.06
Zones Connect	Auburn, WA	\$170,449.37

Approval of Bid Consent Calendar

Consider Item(s) Extracted

Chair Klemke inquired if there were any items on the Bid Consent Calendar which any Board member wished to have extracted for separate consideration. Ms. Richards requested extraction of Bid 22-SE-03 Microsoft Subscription Services. As this was not the low bid, additional information was requested.

Ms. Koski reported that ScholarBuys has knowledge of the current environment. This is helpful when annual Microsoft true-up is required. ScholarBuys is able to help identify and recommend the right licensing with Microsoft based upon usage. ScholarBuys has coordinated discovery conversations with Microsoft experts on new products and changes to existing products at no charge. ScholarBuys routinely reviews the college licenses to ensure the right fit based on changes in Microsoft's licensing mode. These reviews are extremely valuable to develop the necessary strategic plans in comparison to Microsoft's continuous releases and pricing model.

If the college changed vendors, there is a change in license contracts under which we provision accounts within Microsoft's licenses center. With a new vendor contract, licenses would have to be transferred from the old contract to the new contract and ensure there is no disruption in services. By staying with ScholarBuys, no changes in the license center must be made.

Dr. Perkins MOVED to approve the extracted item payable to ScholarBuys, the current contract provider, in the amount of \$54,281.84. SECONDED by Dr. Packard. The vote was, Yes: Perkins, Richards, Savely, Stickney, Anderson, Crouse, Guzman-Gonzales, Kreman, Marcy, Packard, Klemke. No: None. Abstain: None. Absent: None. Motion carried.

22-FAC-07 WNCC Farmland Lease

Company	City/State	Total Amount
PLP Enterprises, LLC Court Merrigan	Torrington, WY	\$50/acre (\$625.00 annual cash rent)

The current lease agreement is 1/3 cash of total crop revenue. This will be a multi-year agreement and the lease provides all equipment and labor to maintain the property. No other bids were received.

Mr. Savely MOVED to approve Bid 22-FAC-07 WNCC Farmland Lease, \$50 per acre to PLP Enterprises, LLC. SECONDED by Ms. Anderson. The vote was, Yes: Richards, Savely, Stickney, Anderson, Crouse, Guzman-Gonzales, Kreman, Marcy, Packard, Perkins, Klemke. Abstain: None. Absent: None. Motion carried.

Personnel Consent Calendar

Review Contents of Personnel Consent Calendar

Resignation(s):

- a. Resignation(s): no resignations
- b. Appointment(s):
 - i. Mr. James Linn, Associate Systems Administrator, Scottsbluff Campus
Effective, November 1, 2021
 - ii. Ms. Jennifer Mills, Medical Laboratory Technician Instructor/
Program Director Trainee, Scottsbluff Campus
Effective, August 15, 2022
 - iii. Dr. Janna Oakes, Dean of Instruction – Teaching, Learning, and
Online Education, Scottsbluff Campus
Effective, January 3, 2022

Approval of Personnel Consent Calendar

Mr. Savely MOVED to approve the Personnel Consent Calendar as presented. SECONDED by Ms. Richards. The vote was, Yes: Savely, Stickney, Anderson, Crouse, Guzman-Gonzales, Kreman, Marcy, Packard, Perkins, Richards, Klemke. No: None. Abstain: None. Absent: None. Motion carried.

Consideration of Items Extracted from Personnel Consent Calendar

No items were extracted from the Personnel Consent Calendar.

Western Community College Area Board of Governors

Presentation of Nebraska Public Power District Scholarship

Chair Klemke introduced Ms. Melody Baily, NPPD Retail Account Manager. Ms. Baily reported that she has the privilege of presenting a check in the amount of \$15,000 for student scholarships. The funds are a result of the 30th annual Wells Fargo Golf Tournament facilitated to raise funds for community college students to assist with tuition. A grand total of \$355,635 has been raised thus far for WNCC students. Ms. Baily stated that the Nebraska economy is strong and expressed appreciation for WNCC, as some of the students become NPPD employees. This is a statewide event and \$1,788,321.00 has been raised over the course of this tournament.

Jennifer Reisig, Foundation Executive Director shared data about the scholarship. As of August of this year they found that 273 students between 2000 and 2021 have received scholarships as a result of this program.

Approval of 2022-23 Academic Calendar

Dr. Wilson shared the proposed 2022-23 Academic Calendar included in the meeting information. Fall Semester 2022 timeline is August 15 – December 20 (last contract day for faculty (173-220 day), Spring Semester 2023 timeline is January 9 - May 17 (last contract day for faculty (173-220 day), and Summer Semester 2023 timeline is May 24 (220-day contract day resumes for faculty) to August 8. Dr. Wilson stated that the calendar is similar to this year's calendar and entertained comments or questions. In response to an inquiry, Dr. Wilson confirmed that the calendar includes 175 contract days for faculty as well as the 220 day option for some faculty. In the absence of additional discussion, Chair Klemke entertained a motion to approve the 2022-23 Academic Calendar.

Mr. Savely MOVED to approve the 2022-23 Academic Calendar as presented. SECONDED by Ms. Marcy. The vote was, Yes: Stickney, Anderson, Crouse, Guzman-Gonzales, Kreman, Marcy, Packard, Perkins, Richards, Savely, Klemke. No: None. Abstain: None. Absent: None. Motion carried.

Approval of Board Member Conference Registration/Travel 2022 Higher Learning Commission Annual Conference

Chair Klemke reported that the 2022 Higher Learning Commission Annual Conference is scheduled April 1-5, 2022 in Chicago, Illinois. Ms. Karen Anderson and Dr. William Packard, members of the Board HLC Committee have agreed to attend the conference. Chair Klemke entertained a motion for approval of registration and travel expenses for the two Board members.

Mr. Stickney MOVED to approve the 2022 Higher Learning Commission Annual Conference registration and travel expenses for Ms. Karen Anderson and Dr. William Packard. SECONDED by Ms. Guzman-Gonzales. The vote was, Yes: Crouse, Guzman-Gonzales, Kreman, Marcy, Perkins, Richards, Savely, Stickney, Klemke. No: None. Abstain: Anderson, Packard. Absent: None. Motion carried.

Approval of Board of Governors Informal Meeting December 15, 2021, 9:30 a.m. – noon, Scottsbluff Campus

Chair Klemke reported an Informal Board meeting has been scheduled December 15, 2021, 9:30 a.m. to noon in the Coral E. Richards Boardroom. The meeting has been scheduled so that work can continue with Dr. Geri Anderson as the strategic plan process begins. Chair Klemke entertained a motion for approval of the December 15, 2021 Informal Board meeting.

Ms. Guzman-Gonzales MOVED to approve the Informal Board meeting scheduled December 15, 2021, 9:30 a.m. to noon on the Scottsbluff Campus. SECONDED by Ms. Richards. The vote was, Yes: Guzman-Gonzales, Kreman, Marcy, Packard, Perkins, Richards, Savely, Stickney, Anderson, Crouse, Klemke. No: None. Abstain: None. Absent: None. Motion carried.

Reports and Recommendations from the Executive Committee

Approval of District Boundaries as Part of the Redistricting Process Following the 2020 Census

Chair Klemke explained that this item is regarding the possible change of district boundaries as a result of the 2020 Census. Mr. Kelly and Ms. Richards recently spoke with Dr. Josie Gatti-Schafer, Director, Center for Public Affairs Research UNOmahaCPAR. Ms. Schafer is overseeing the redistricting process for the college. Mr. Kelly reported that there is no change to the district boundaries that Board members are serving. The number of voters has changed, but the actual boundary lines did not change. In District Four, population is the highest with 17,562 and District One population is the lowest with 15,986. The goal is to equalize the number of people in each district. Mr. Kelly contacted the Secretary of State's election office and was informed that they recognize it is not practical or possible to get that number exactly equal. They concede that if the total difference in population is

less than ten percent among people in a district; that is acceptable and meets their standard. Mr. Kelly explained that today, the Board is asked to approve the district map that has been presented and once approved, the UNOmaha staff will move forward with finalizing the maps and preparing appropriate documents for the Secretary of State and each county.

Chair Klemke entertained a motion to approve the redistricting map as presented. Mr. Savely MOVED to approve the redistricting map as presented. SECONDED by Ms. Richards. The vote was, Yes: Kreman, Marcy, Packard, Perkins, Richards, Savely, Stickney, Anderson, Crouse, Guzman-Gonzales, Klemke. No: None. Abstain: None. Absent: None. Motion carried.

Board Secretary Position

Chair Klemke reported that in 2019, the Board had approved separation of the Board secretary position from the President's office. The position was posted but no appropriate candidates applied. Chair Klemke explained that no action is necessary, this is just a reminder that separation of the two positions and responsibilities will move forward.

Reports and Recommendations from the Finance and Facilities Committee

Approval of Resolution to Continue Membership in the Nebraska Community College Insurance Trust for a Three Year Period

Ms. Koski reported this is a request to approve a resolution to continue membership in the Nebraska Community College Insurance Trust for another three year period. The insurance trust is actually the risk management pool created for all of the community colleges and has been successful since it was started. The trust contracts with the Nebraska Risk Management Association to administer the program, they are full administrators for both K-12 and the community college systems. The college has been pleased with the work that has been done and it saves each college a great amount of work. They have assisted in acquiring competitive pricing for the various insurance coverages for the college. Ms. Koski recommended the Board consider approval of the Resolution to extend membership in the Nebraska Community College Insurance Trust for an additional three year period; July 1, 2022 through June 30, 2025.

Ms. Anderson MOVED to approve the Resolution to extend membership in the Nebraska Community College Insurance Trust for an additional three-year period, July 1, 2022 through June 30, 2025. SECONDED by Mr. Savely. The vote was, Yes: Marcy, Packard, Perkins, Richards, Savely, Stickney, Anderson, Crouse, Guzman-Gonzales, Kreman, Klemke. No: None. Abstain: None. Absent: None. Motion carried.

Approval of Proposed 2022-2023 Academic Year Student Charges Tuition and Fees – Room and Board

Ms. Koski reported that after visiting with various groups and a review committee, the recommendation was to leave the tuition and mandatory fees as they stand with no increase. Course fees had a few changes. ADNR saw significant changes but others were reduced so in total, there was only a \$36.00 change in that category. Auto Body had additional costs identified due to the increase in cost of materials nationally and Surg-Tech had changes related to fees.

In response to an inquiry, Ms. Koski confirmed that room and board rates did increase last year. The meal plan will see a 3% increase this year. The cost of products continues to rise and availability of products is a concern as well, but the meal program continues to do well.

Mr. Marrin added that holding the tuition allows review of enrollments and gives enrollment management staff as much opportunity as possible to promote the college next fall. Additionally, review of

fees and the higher priced areas allows us to compensate and we are doing that reasonably well. If we raise tuition in the future, we look at elasticity of demand as well. What will that do to the demand, to an in-state student, to a border state student? We may raise the price \$5, but lose \$10 worth of students, so we need to be mindful of that and we need to keep in the array, so that we don't get too far behind.

In response to an inquiry regarding increasing the cost of specific programs because of the differential and wages, such as the Nursing program, Mr. Marrin explained that would involve the class cost, not the tuition.

Tuition and Fees per credit hour - \$0.00 increase

Resident Tuition \$106.50
Border State Tuition (CO, WY, SD) \$109.50
Non-Resident Tuition \$110.50
High School Partnership Tuition \$53.25
Student Activity Fee: \$3.00
Facility Fee: \$9.00
Scholarship Fee: \$5.50
High School Partnership Fee \$8.75

Chair Klemke entertained a motion for approval of the 2022-23 Tuition and Fee rates for 2022-23. Ms. Anderson MOVED for approval of the Tuition and Fee rates for 2022-23 as presented. SECONDED by Dr. Perkins. The vote was, Yes: Packard, Perkins, Richards, Savely, Stickney, Anderson, Crouse, Guzman-Gonzales, Kreman, Marcy, Klemke. No: None. Abstain: None. Absent: None. Motion carried.

Room and Board per semester – 2.58% average increase

Pioneer:

Double with 14-meal plan \$3,373
Double with 19-meal plan \$3,559
Addition Double with 14-meal plan \$3,696
Addition Double with 19-meal plan \$3,882
Addition Triple with 14-meal plan \$3,373
Addition Triple with 19-meal plan \$3,559

Conestoga:

Single with 14-meal plan \$4,257
Single with 19-meal plan \$4,443
Super Single with 14-meal plan \$4,501
Super Single with 19-meal plan \$4,687
Double with 14-meal plan \$3,937
Double with 19-meal plan \$4,123

Sidney:

Double with no meal plan \$1,618

Room and Board - Meal Plans per semester – 3% increase

10 meal plan \$1,573
14 meal plan \$2,270
19 meal plan \$2,456

Chair Klemke entertained a motion for approval of the Room and Board rates for 2022-23. Ms. Anderson MOVED for approval of the Room and Board rates for 2022-23 as presented. SECONDED by Mr. Stickney. The vote was, Yes: Perkins, Richards, Savely, Stickney, Anderson, Crouse, Guzman-Gonzales, Kreman, Marcy, Packard, Klemke. No: None. Abstain: None. Absent: None. Motion carried.

Institutional Reports

Stacking and Scaffolding Classes

Stacking

Dr. Wilson reported that stacking refers to sections or courses that are happening at the same time. Listed below are definitions of the different modalities and the types of sections offered.

Blended - classes include some on-campus, in-person class meetings combined with online teaching and learning.

Face-to-Face - Classes will be exclusively on-campus, in-person class meetings at one of the WNCC campuses.

ITV (Interactive Video) - The instructor is located at the host campus, but students are able to attend the course on a different campus than the host campus, using classes set up with the ITV technology.

Online (Asynchronous) - Instruction courses allow students to participate in the course at their own preferred time. There is no set time for classes to meet. An instructor posts videos, discussion forums and other activities that the students complete on their own time.

Virtual (Synchronous) - Instruction classes have a set time to take place. Instructors and students are online at the same time. Students and the instructor are all online at the same time for "2-way livestream" courses.

Hy-Flex – "Hybrid Flexible" - Each class session and learning activity is offered in-person, synchronously online, and asynchronously online and will view the video later. Students can decide how to participate.

Stacked - More than one section meets at the same time in the same classroom (may be the same course, may be different courses.)

In response to an inquiry, Dr. Grant shared possible methods for confirming attendance. Perhaps measure hits on a video that students logged in to view, use a participation point such as a quiz that can be completed online, note students who signed in to the class session, etc.

"Scaffolding" or Stackable Degrees

Dr. Grant reported that scaffolding is adding different credentials together to form larger credentials. An example of the section numbering and coding used with scaffolding or stackable degree courses was reviewed. Dr. Grant added that a student can attend WNCC for one year and earn a diploma. If they return a second year, they can work on earning an Associate of Applied Science even if they return a year after earning a diploma. Dr. Grant mentioned that students should work with an advisor or Career Pathways staff to ensure they are taking courses in the proper sequence.

Section Numbering and Coding:

S1 – Section meets the 1st 8 weeks of the spring term

S2 – Section meets the 2nd 8 weeks of the spring term

F1 – Section meets the 1st 8 weeks of the fall term; F2 – Section meets the 2nd 8 weeks of the fall term

Location Codes: Indicates on which campus the course is held or if the section is online

ALL - Alliance Campus

SCB - Scottsbluff Campus

SID - Sidney Campus

ONL – Online

Section Code Descriptions:

Description	Section Alpha	Section Number
Alliance Campus Face to Face	AL	01, 02, 03, etc
Scottsbluff Campus Face to Face	SC	01, 02, 03, etc
Sidney Campus Face to Face	SI	01, 02, 03, etc
Online Sections	IN	01, 02, 03, etc
Virtual Section (Synchronous)	AL, SC, SI	01V, 02V, 03V, etc
ITV Sections	A, B, S	XXXX

Example of a Stacked Section

COURSE	SECTION	TITLE	CR.	START	END	DAYS	RM	INSTRUCTOR
ARTS 1050	A0269	Intro to Art History & Criticism I	3	12:30pm	1:45pm	T, Th	121	Khanevskaya
ARTS 1050	B0269	Intro to Art History & Criticism I	3	12:30pm	1:45pm	T, Th	D7	Khanevskaya
ARTS 1050	S0269	Intro to Art History & Criticism I	3	12:30pm	1:45pm	T, Th	112	Khanevskaya
ARTS 1050	AL01V	Intro to Art History & Criticism I	3	12:30pm	1:45pm	T, Th		Khanevskaya
ARTS 1050	SI01V	Intro to Art History & Criticism I	3	12:30pm	1:45pm	T, Th		Khanevskaya

**The instructor would be located in Room D7 on the Scottsbluff campus, so students can drive to either Sidney, in Room 112 or Alliance in Room 121 to participate via ITV or join virtually.

Award Definitions

Certificate – 12-18 credit hours (16 for financial aid) in a specific area

Diploma – 24-48 credit hours in a specific area and some General Education (Written communication, Math, Personal Development, Social or Lab Science and Oral Communication)

Associate of Applied Science (AAS) – Minimum of 60 credit hours – 43-45 of coursework in a specific area + 15-17 hours of general education. Primarily prepares students for careers in applied technology, business, health, physical education and the social sciences. Students should be able to transfer part or all of an AAS degree, but additional credits of general education may be required at the destination institution.

Associate Degree of Nursing (AD-N) – 72 credit hours of nursing and general education courses. Graduates are eligible to take the National Council Licensure Examination for the Registered Nurse.

Associate of Arts (AA) or Associate of Fine Arts (AFA) – Minimum of 60 credit hours – 28-29 credits in a specific area + 31-32 credits of general education. Students are prepared for careers or advanced study at a four-year college or university.

Associate of Science (AS) – Minimum of 60 credit hours – 26-27 credits in a specific area + 33-34 credits of general education. Students are prepared for careers or advanced study at a four-year college or university.

Micro-credential – Credential that addresses a subset of field-specific knowledge, skills, or competencies; often developmental with relationships to other micro-credentials and field credentials.

Badge – Recognition designed to be displayed as a marker of accomplishment, activity, achievement, skill, interest, association, or identity. The disadvantage of a badge is that there are no national standards in place, but could be a good retention tool.

Dr. Grant referenced material included in the meeting information that contains examples from a few programs with the stacking option.

Example of Possible Credentials in Programs

Diesel, Truck, and Heavy Equipment Technology – Certificate, Diploma, Associate of Applied Science
Business Technology – Options: Executive Assistant, Information Technology Technical Support, Medical Office Management, and Staff Accountant – Certificate, Diploma, Associate of Applied Science
Human Services – Certificate, Associate of Applied Science, Associate of Arts

Student Report – Ms. Shelby Cordes

Ms. Cordes reported that students have been busy participating in activities on all three campuses. Ms. Cordes shared information about various student activities/events.

- The men's and women's athletic teams had great seasons.
- A Halloween dance party was scheduled in the Residence Hall.
- Several students participated in the November TRIO First Generation Day.
- Bellevue University sponsored a cupcake day and shared information about opportunities and scholarships with Bellevue University.
- Student Engagement featured a program using watercolors to encourage students to showcase their talents. The event was fun and a number of faculty and staff joined the students in the activity.
- Sidney campus clubs hosted several fun trick or treat activities.
- The Criminal Justice Club hosted Doves in helping to raise awareness of domestic violence.
- PTK participated in Cleaning up Scottsbluff, and plan to participate in the upcoming Turkey Trot Run.
- United Leaders partnered with Multicultural Inclusion Services to recognize missing, murdered indigenous women as part of the Native American Indigenous Month, which is November.
- Ms. Cordes thanked all who have donated to the Cougar Cupboard to provide help with food insecurity. Donations are appreciated and welcome at all campus sites.
- During finals week, several stress reducing activities have been planned. Cougar Council will be preparing finals bags for students that will be distributed throughout the week.
- The late night breakfast is scheduled in the Bishop Dining Hall, Monday, December 13 at 9:00 p.m.

Faculty Report – Mr. Croft, Ms. Winters,

Ms. Winters stated that they appreciate the opportunity to give reports at the Board meetings and always willing to take information and questions back to the faculty assembly.

Ms. Winters reported that recently, Mr. Lorin King represented WNCC at the National Association of Biology Teachers Conference in Atlanta.

Last week Dr. Patrick Newell and Dr. Nat Johnson took students in Varsity Vocalize and Cougar Rock on tour, along with Violette Briggs representing Theater West and Yelena Khanevskaya representing visual arts. They performed for students and provided workshops in art and theater as part of a dual mission to provide community outreach while recruiting students to WNCC. Around fifty admission cards were completed by perspective students. Tuition remission scholarships continue to be a big draw for students to attend WNCC while touring provides current students with excellent experience performing in various venues.

November 15, Patrick Newell was the clinician/coordinator of the Western Trails Conference Honor Choir held this year at Morrill High School. Seventy-five students attended from the seven high schools

that were participants of the conference. The event culminated in a performance at the end of the day.

Violette Kjeldgaard, Theater instructor, was a guest director for Scottsbluff and Gering High Schools earlier this month and will be judging two upcoming competitions this week-end and next week for the Nebraska School Activities Association.

Nat Johnson worked with the Mitchell High School Jazz Band in September and returned a week before Veteran's Day to work with their concert band on military and patriotic music they had planned for their Veteran's Day program.

Bill Loring shared information regarding the Nebraska Space Grant. WNCC has worked with NASA since 2008 through the Nebraska Space Grant. Each state has a Space Grant which works with students of all ages. Michaela Lucas, Associate Director for NASA Nebraska Space Grant and EPSCoR Office visited WNCC and asked instructors if they were interested in re-establishing a relationship. Instructor, Dr. Bill Spurgeon (now retired), volunteered to be the local coordinator.

NASA Nebraska has eleven academic affiliates, only three are community colleges – Western Nebraska, Metropolitan, and Nebraska Indian. Only affiliates can participate in the activities of NASA Nebraska. The benefits include student fellowships, research, and faculty training or course development. All granted projects must have relevance to the NASA mission directorates. This can vary widely from basic science, agricultural, environmental, robotics, to computer science.

WNCC instructors have sponsored a variety of student fellowship research projects. A few examples are: astronomy data and age of stars, evaluating reaction catalysts for methane production from manure, and the effect of cleanliness of microscope slides.

Many projects have been sponsored by IT instructors Bill Loring and Bill Spurgeon, several of which were robotics related. Bill Loring has four student fellowships in robotics this year.

Some of Bill Loring's projects include: 3D printing, robotics and Computer Science curriculum development. The curriculum project is a Higher Education Mini Grant: Using off the Shelf Robotics Kits to Enhance Computer Science Curriculum and Whole Brain Learning.

NASA higher education grants have included purchasing equipment, instructor training, or course development. Many of these improvements have involved hands-on projects and adding an Intro to Robotics course.

Students apply for NASA fellowships in the spring. They create their own project plan and submit progress reports during the school year. Each student gives a presentation at the spring meeting of the Nebraska Academy of Sciences held at Wesleyan University in Lincoln. The students give an oral presentation to a diverse audience of undergraduate and graduate students and faculty from many different disciplines. Most students have not attended a technical conference or have given a technical presentation. This conference gives them exposure to a wealth of peer networking and information.

The relationship WNCC has with the NASA Nebraska Space Grant has improved courses, kept faculty and labs up to date, and has given students an opportunity to get hands-on research experience early in their academic career.

Two weeks ago, Jane Kelly and Amy Winters were involved in District DECCA as judges for the event.

Nebraska Community College Association – Dr. Perkins, Dr. Crouse

Dr. Perkins and Dr. Crouse stated that they had no report at this time.

Association of Community College Trustees – Dr. Perkins

Dr. Perkins stated that he had no report at this time.

Western Nebraska Community College Foundation – Ms. Anderson

Ms. Reisig reported that the Homecoming Celebration this past month included the Alumni Awards Banquet. Several well deserved awards were handed out at the banquet. At the recent quarterly Foundation Board Meeting, the Foundation Faculty and Staff Opportunity Grant was reviewed and awarded to the Behavioral Health Department to help bring Mr. Vance Johnson to the area. Mr. Johnson talked about his mental health and addiction struggles. This was a great event for the community.

Ms. Reisig thanked the Board of Governors for meeting with the Foundation Board. A summary of discussions will be forwarded at a later date.

Foundation staff recently attended a non-profit storytelling conference in California. Alena Haun has been working with the Financial Aid office to distribute the second round of scholarships. Ms. Reisig stated that she was surprised by the number of scholarships that are awarded but not accepted. Part of the process of scholarship distribution is to confirm that the student does not have unaccepted scholarship funds. If a student has not accepted an award, they are contacted to inquire whether they know they have a scholarship and how they can accept it.

Board Member Comments

Mr. Stickney commented that the morning meeting with the Foundation Board was a positive experience and the facilitator was good.

President Comments

President Marrin reported that on Tuesdays, the Executive Planning Team meets with students for lunch in the dining hall. This has been a great opportunity to interact with the students and to hear about things that need to be improved as well as what is working on our campuses. The students are engaging and their outlook is encouraging. Overall, this has been a truly positive experience.

The Hispanic Advisory Council has been reinstated and meets regularly. Maricia Guzman and Allison Judy have been assisting with scheduling and drafting agendas for the meetings. The meetings are an opportunity to hear concerns and gain insight into the needs of the Hispanic community. The group will also serve as one of the focus groups for the Strategic Planning process.

President Marrin thanked the Board for agreeing to meet with Dr. Geri Anderson in December. This meeting is a part of the Strategic Planning process. The Strategic Plan is vital to the operations of the college. The plan provides guidance and direction for decisions that are made, why specific resources are being utilized and to what end. It all has to work together and should be used on a daily basis.

The meeting with the Foundation Board was very productive. The two boards agreed that an annual meeting would be beneficial.

The Nebraska Community College Association, along with a sponsored legislature is working toward accessing funds set aside for COVID relief. The 150 million (25 million each) would be divided among the six colleges to be used for the purchase or renovation of buildings. These funds are vital to the continued development of the workforce. There is a need for construction and electrical wiring training as well as expansion of the welding and allied health programs. This is a great opportunity and Senator Stinner's support is appreciated.

The Higher Learning Commission Annual Conference is scheduled in April 2022. A small group from WNCC will be in attendance. President Marrin stressed the importance of staying connected and stated he is grateful that WNCC will be represented at the event. WNCC recently received notification that February 12, 2024 has been set as the assurance review date for the college.

Recess

Chair Klemke declared a fifteen minute recess at 2:38 p.m.

Open Meeting

Chair Klemke declared the Open meeting in session at 2:49 p.m.

Executive Session-2022 – 2023 Collective Bargaining

Dr. Crouse MOVED, Pursuant to Section 84-1410 of the Reissue of the Revised Statutes, known as the Nebraska Public Meetings Law that the Board hold a closed session with Mr. John Marrin, Ms. Susan Verbeck, Ms. Lynne Koski, Ms. Kathy Ault, and Mr. Phil Kelly, attorney, for the purpose of discussion of the 2022-2023 Collective Bargaining.

She further moved that this closed session is clearly necessary for the protection of the public interest and for the prevention of needless injury to the reputation of an individual(s) and that strategy sessions with respect to Collective Bargaining are specifically authorized by the Nebraska Public Meetings Law. Ms. Richards SECONDED the motion.

The vote was, Yes: Perkins, Richards, Savely, Stickney, Anderson, Crouse, Guzman-Gonzales, Kreman, Marcy, Packard, Klemke. No: None. Abstain: None. Absent: None. Motion carried.

Chair Klemke stated the reason for the Executive Session is for the purpose of discussing the 2022-2023 Collective Bargaining. The Board of Governors and those so named in the motion adjourned to an Executive Session at 2:52 p.m.

The Executive Session ended at 3:12 p.m.

Open Meeting

Chair Klemke declared the Open meeting in session at 3:12 p.m.

Executive Session-Personnel Matters – Evaluation of the College President

Mr. Stickney MOVED, pursuant to Section 84-1410 of the Reissue of the Revised Statutes, known as the Nebraska Public Meetings Law that the Board hold a closed session with Mr. John Marrin, for the purpose of discussion of Personnel Matters.

He further moved that this closed session is clearly necessary for the protection of the public interest and for the prevention of needless injury to the reputation of an individual(s), and that Mr. Marrin has not requested a public meeting and has consented to discussion in closed session, and that evaluation of the job performance of a person is specifically authorized by the Nebraska Public Meetings Law. Mr. Savely SECONDED the motion.

The vote was, Yes: Richards, Savely, Stickney, Anderson, Crouse, Guzman-Gonzales, Kreman, Marcy, Packard, Perkins, Klemke. No: None. Abstain: None. Absent: None. Motion carried.

Chair Klemke stated the reason for the Executive Session is Personnel Matters. The Board of Governors and those so named in the motion adjourned to an Executive Session at 3:14 p.m.

The Executive Session ended at 3:34 p.m.

Open Meeting

Chair Klemke declared the Open meeting in session at 3:34 p.m.

Upcoming Meetings and Events

1. 2022 National Legislative Summit
February 6-9, 2022, Washington, DC
2. 2022 HLC Annual Conference (early bird registration rates end February 1, 2022)
April 1-5, 2022, Chicago, IL

Next Regular Meeting: Wednesday, December 15, 2021, 1:00 p.m., Coral E. Richards Boardroom, Scottsbluff Campus, 1601 East 27th Street, Scottsbluff, NE

Adjournment

The meeting was adjourned by unanimous consent at 3:37 p.m.

F. Lynne Klemke, Chairperson

Susan L. Verbeck, Secretary

**WESTERN NEBRASKA COMMUNITY COLLEGE
MONTHLY DOCKET
November 2021**

Cost Center Description	Vendor	Amount	Description
Institutional Expense	CASH-PLATTE VALLEY BANK	154,030.36	Nov 15th sm/hr payrolls
Institutional Expense	CASH-PLATTE VALLEY BANK	499,824.54	Nov 19th mo payroll
Institutional Expense	CASH-PLATTE VALLEY BANK	137,080.89	Nov 30th sm/hr payrolls
	Net Payroll Total	790,935.79	
Institutional Expense	FICA/FEDERAL TAX PAYABLE	43,261.97	Nov 15th sm/hr payrolls
Institutional Expense	FICA/FEDERAL TAX PAYABLE	188,339.80	Nov 19th mo payroll
Institutional Expense	FICA/FEDERAL TAX PAYABLE	38,377.83	Nov 30th sm/hr payrolls
	FICA/Federal Tax Payable Total	269,979.60	
Institutional Expense	TIAA/CREF SRA & 457B	20,617.23	Nov 15th sm/hr payrolls
Institutional Expense	TIAA/CREF SRA & 457B	148,930.74	Nov 19th mo payroll
Institutional Expense	TIAA/CREF SRA & 457B	21,157.53	Nov 30th sm/hr payrolls
	TIAA/CREF SRA & 457B Total	190,705.50	
Institutional Expense	REGIONAL CARE	18,060.04	Nov FSA Claims
	Regional Care Payable Total	18,060.04	
Institutional Liability	NE DEPT OF REVENUE	42,691.09	Oct state income tax w/h
Institutional Liability	MT DEPT OF REVENUE	423.25	Oct state income tax w/h
Institutional Liability	CA DEPT OF REVENUE	18.34	Q3 state income tax w/h
	State Withholding Payable Total	43,132.68	
	Payroll Checks Reissued Total	178.73	
	Student Refunds Total	69,198.71	
	Emergency Relief Funds Total	801,650.00	
Institutional Liability	STATE OF NEBRASKA	3,365.49	Unclaimed Property Remittance
	Escheatment Payable Total	3,365.49	
Institutional Expense	VISA	46,922.80	Card Ending 7002
Institutional Expense	STAPLES	2,537.25	Supplies
Institutional Expense	CAPITAL ONE/WALMART	3,948.86	Supplies
Institutional Expense	BANK OF MONTREAL	140.00	Purchase Cards
	Clearing - CC / P-Card Total	53,548.91	
Institutional Expense	BLUE CROSS BLUE SHIELD NEBRASKA	173,682.20	Group 202310,202311 Prm
	Health Insurance Payable Total	173,682.20	
Institutional Expense	DEARBORN NATIONAL LIFE INSURANCE	6,006.71	Group M000900014 Prm
	Life Insurance Payable Total	6,006.71	
Institutional Expense	EQUITABLE LIFE INSURANCE AMERICA	4,222.89	October 21 Premium
	Long Term Disability Payable Total	4,222.89	
Institutional Liability	LIFESECURE INSURANCE	1,535.05	Group 00932V 10-21 Prm
	Long Term Care Insurance Pay Total	1,535.05	
Institutional Liability	WNCC - FOUNDATION	1,512.00	Nov 21 Contributions
	Foundation / Endowment Payable Total	1,512.00	

Cost Center Description	Vendor	Amount	Description
	Family Support Payable Total	550.00	
Institutional Liability	WNCC - LOAN FUND	809.05	November 15 Payrolls
Institutional Liability	WNCC - LOAN FUND	593.88	November 19 Loans
	Employee Loans Payable Total	1,402.93	
Institutional Expense	AMERICAN FAMILY LIFE ASSURANCE	4,424.28	Acct #AZW31 10-21 Cat Prm
	Supplemental Health Payable Total	4,424.28	
Institutional Expense	VISION SERVICE PLAN	3,109.52	Acct #300093250001 Oct
	Vision Care Payable Total	3,109.52	
	Misc Payroll Deductions Total	2,162.39	
Institutional Liability	CHEYENNE COUNTY TREASURER	309.08	Tax Corrections
	County Taxes Total	309.08	
Institutional Liability	VETERAN'S VOC REHAB	50.00	Debt letter
Institutional Expense	COMPLETE PAYMENT RECOVERY SERVICES	1,286.59	Fund Recovery CK #212991
	Miscellaneous Refunds Total	1,336.59	
Institutional Expense	NEBRASKA DEPARTMENT LABOR	64.75	Tax Acct #0162320009
	Unemployment Total	64.75	
Accounting Services	PAYPAL MANAGER	2,602.63	Credit card fees
Accounting Services	NELNET	982.01	Nelnet fees
	Administrative Costs Total	3,584.64	
Institutional Expense	QUADIENT FINANCE USA, NEOFUNDS, TOTALFUNDS	1,950.00	Postage meter lease
Institutional Expense	FEDERAL EXPRESS	62.57	#6200-9241-0
Institutional Expense	QUADIENT FINANCE USA, NEOFUNDS, TOTALFUNDS	1,000.00	Postage meter
	Postage Total	3,012.57	
Admissions	PRINT BROKER	2,497.75	Sports Packs/Admissions
Marketing & Public Relations	RURAL RADIO	1,200.00	Advertising
Marketing & Public Relations	ADVERTAINMENT PRODUCTIONS, LLC	456.00	Digital Theatre
Marketing & Public Relations	SCOTTSBLUFF SCREENPRINTING EMBROIDERY,	500.00	Pawsatively Pink Shirts
Sidney Campus	ALEX YVONNE SCHMUNK	8.05	Fall Feast Meal
Sidney Campus	ALEX YVONNE SCHMUNK	410.00	Fall Feast Meal
Institutional Expense	LEE BHM, SCOTTSBLUFF ADV, SCOTTSBLUFF STAR HER/	27.21	#1048313/Advertising
Institutional Expense	OMAHA WORLD HERALD	404.94	#1014897/Advertising
	Advertising Total	5,503.95	
Bus & Comm Education - Scb	LEE BHM, SCOTTSBLUFF ADV, SCOTTSBLUFF STAR HER/	675.00	#1042893/Advertising
Bus & Comm Education - Scb	LEE BHM, SCOTTSBLUFF ADV, SCOTTSBLUFF STAR HER/	675.00	#1042893/Advertising
Bus & Comm Education - Scb	LEE BHM, SCOTTSBLUFF ADV, SCOTTSBLUFF STAR HER/	675.00	#1042893/Advertising
VP of Human Resources	HIGHEREDJOBS. COM	2,265.00	Unlimited Postings Renew
VP of Human Resources	LEE BHM, SCOTTSBLUFF ADV, SCOTTSBLUFF STAR HER/	2,161.20	#1045613/Advertising
Institutional Expense	PRINT BROKER	1,057.60	Business Cards
Institutional Expense	CAPITAL BUSINESS SYSTEMS, INC.	289.08	Cannon Copier Supplies
Institutional Expense	PRINT BROKER	198.85	Business Cards
Area	LEE BHM, SCOTTSBLUFF ADV, SCOTTSBLUFF STAR HER/	5.18	#1048209/Advertising
	Publishing & Printing Total	8,001.91	
ABE Regular	NORTHWEST NEBRASKA COMMUNITY ACTION PARTNER:	80.00	July Internet/Phone
ABE Regular	NORTHWEST NEBRASKA COMMUNITY ACTION PARTNER:	80.00	October Internet/Phone
Institutional Expense	ALLO COMMUNICATIONS LLC	1,088.63	#12376

Cost Center Description	Vendor	Amount	Description
Institutional Expense	CENTURYLINK	754.72	#320007592
Institutional Expense	CENTURYLINK	54.38	#3082540298022
Institutional Expense	CENTURYLINK	123.62	#3082541018019
Institutional Expense	CENTURYLINK	240.17	#3082541028211
Institutional Expense	CENTURYLINK	126.62	#3082542132039
Institutional Expense	CENTURYLINK	5.73	#320276265
Institutional Expense	CHICAGO IMPORTING	167.48	#230523 Holiday Supplies
Institutional Expense	VERIZON WIRELESS	900.35	#483208547-00001
Telephone Total		3,621.70	
Institutional Expense	ACTION COMMUNICATIONS	320.00	Batteries for Radios
Institutional Expense	CENTURYLINK	898.38	#308F360140143
Institutional Expense	DAS STATE ACCOUNTING - CENTRAL FINANCE	541.15	#5882832/October Internet
Institutional Expense	ACTION COMMUNICATIONS	55.00	November Internet
Institutional Expense	CHARTER COMMUNICATIONS HOLDINGS LLC	117.98	#8356151000182935
Data Connectivity T1 Total		1,932.51	
VP of Human Resources	CANFIELD TARA	437.08	Interview Expenses
VP of Human Resources	OAKES JULIANNA	263.20	Interview Expenses
VP of Human Resources	SCOTTSBLUFF HOSPITALITY LLC	339.90	Jana Oakes
Non-employee Expense Total		1,040.18	
Information Services	EBSCO INFORMATION SERVICES	4,608.24	#CG6082175 eBook Subscrip
Information Services	EBSCO INFORMATION SERVICES	2,379.34	#CG-F-60821-00/Library
Information Services	AMERICAN LIBRARY ASSOCIATION	300.00	#0155340 Membership
Information Services	AMERICAN LIBRARY ASSOCIATION	668.00	#1100004110 Choice Review
Dues & Subscriptions Total		7,955.58	
Teaching and Learning	SHEFFIELD WILLIAM T	200.00	NCA Travel Cash
Conference Registrations Total		200.00	
Men's Baseball	TWIN CITY LEGION BOOSTER CLUB,	1,500.00	West Nebr Field of Dreams
Women's Softball	TWIN CITY LEGION BOOSTER CLUB,	1,500.00	West Nebr Field of Dreams
Greens/Field Rental Total		3,000.00	
Autobody Technology	VEHICLE SERVICE GROUP LLC	50.00	Short-Paid Invoice
Health Information Technology	COMM ON ACCRED FOR HEALTH INFORMATION EDUCATI	3,000.00	2022 Accreditation Fee
Institutional Expense	REGIONAL CARE	445.50	Bill #48909 Cafeteria Pln
Institutional Expense	TWIN CITIES DEVELOPMENT ASSOCIATION	300.00	Membrship Dues 21-22
Institutional Expense	NATIONAL STUDENT CLEARINGHOUSE	150.00	#10014345/StudentTracker
Memberships, Dues & Subs Total		3,945.50	
Residence Life Coordinator	MOUNTAIN VISION PIZZA	26.10	Student Life 11-16-21
Residence Life Coordinator	BONUCHI MOLLY A	200.00	Meal Money/Holiday Break
Student Meals Total		226.10	
Nursing	SEILER JENNIFER THERESA	3,326.25	NP Course Reimbursment
Tuition Total		3,326.25	
Sidney Building & Grounds	BLACK HILLS GAS DISTRIBUTION, LLC	1,283.01	#8832512625
Natural Gas Total		1,283.01	
Scottsbluff Building & Grounds	NEBRASKA PUBLIC POWER DISTRICT	25,813.06	#3110100216502
Sidney Building & Grounds	SIDNEY, CITY	197.90	#39009001
Sidney Building & Grounds	SIDNEY, CITY	174.77	#39010001
Sidney Building & Grounds	SIDNEY, CITY	2,476.44	#38220001
Sidney Building & Grounds	WHEAT BELT PUBLIC POWER DISTRICT	734.62	#9652

Cost Center Description	Vendor	Amount	Description
	Electricity Total	29,396.79	
Scottsbluff Building & Grounds	B H INVESTMENTS,	1,549.75	#130815
Scottsbluff Building & Grounds	SCOTTSBLUFF, CITY	293.47	#025696201
Sidney Building & Grounds	SIDNEY SOFT WATER, CULLIGAN	89.85	#1008411
Sidney Building & Grounds	SIDNEY SOFT WATER, CULLIGAN	29.95	#1034251
Sidney Building & Grounds	SIDNEY SOFT WATER, CULLIGAN	348.80	#1035631
Sidney Building & Grounds	SIDNEY, CITY	270.10	#39009001
Sidney Building & Grounds	SIDNEY, CITY	394.00	#39010001
Sidney Building & Grounds	SIDNEY, CITY	194.90	#39011001
Sidney Building & Grounds	SIDNEY, CITY	312.50	#36402001
Sidney Building & Grounds	SIDNEY, CITY	3,078.40	#38220001
Alliance Building & Grounds	FLOOSTER WATER, CULLIGAN WATER CONDITIONING	9.50	#961587
	Water & Sewer Total	6,571.22	
Outreach Coordinator	OUR LADY GUADALUPE CATHOLIC CHURCH	1,100.00	December 2021 Rent
	Rent - Buildings Total	1,100.00	
Online Learning & Services	BLACKBOARD	66,816.00	#300152/SAAS Program
	Licenses Total	66,816.00	
Scottsbluff Building & Grounds	CRESCENT ELECTRIC SUPPLY	649.58	LED Lamps
Scottsbluff Building & Grounds	CRESCENT ELECTRIC SUPPLY	284.96	Gelamps
Scottsbluff Building & Grounds	CRESCENT ELECTRIC SUPPLY	139.37	Elements/Safety Switch
Scottsbluff Building & Grounds	CRESCENT ELECTRIC SUPPLY	29.99	Headlamp
Scottsbluff Building & Grounds	BORDER STATES INDUSTRIES	96.90	Floodlight/Supplies
Scottsbluff Building & Grounds	CRESCENT ELECTRIC SUPPLY	250.00	Bulbs
Scottsbluff Building & Grounds	CRESCENT ELECTRIC SUPPLY	166.32	Gelamps
Sidney Building & Grounds	CRESCENT ELECTRIC SUPPLY	292.94	Ballasts
Sidney Building & Grounds	CRESCENT ELECTRIC SUPPLY	263.52	Bulbs
	Bldg Maintenance - Electrical Total	2,173.58	
Scottsbluff Building & Grounds	SNELL SERVICES	230.00	Repair Seal
Scottsbluff Building & Grounds	DENNIS SUPPLY	31.88	Pocket Thermometer
Scottsbluff Building & Grounds	JOHNSON CONTROLS	1,209.72	Service Chiller Circuit 2
Scottsbluff Building & Grounds	JOHNSON CONTROLS	3,227.68	Boiler Repairs
Scottsbluff Building & Grounds	DENNIS SUPPLY	2,853.43	Reznor Radiant Burners
	Bldg Maintenance - HVAC Total	7,552.71	
Scottsbluff Building & Grounds	HONEYWAGON EXPRESS LLC	350.00	Trap Cleaning
Scottsbluff Building & Grounds	JOHNSON CONTROLS	390.38	Troubleshoot Water System
Scottsbluff Building & Grounds	DENNIS SUPPLY	85.65	Float Assembly
Scottsbluff Building & Grounds	SCOTTSBLUFF WINNELSON	460.00	Sensor Faucets
Scottsbluff Building & Grounds	CARR TRUMBULL LUMBER	4.49	Supplies
Scottsbluff Building & Grounds	CARR TRUMBULL LUMBER	26.32	Supplies
Scottsbluff Building & Grounds	CARR TRUMBULL LUMBER	2.99	Supplies
Scottsbluff Building & Grounds	CARR TRUMBULL LUMBER	7.98	Supplies
Sidney Building & Grounds	AMAZON CAPITAL SERVICES	137.08	Water Descaler
	Bldg Maintenance - Plumbing Total	1,464.89	
Scottsbluff Building & Grounds	AMAZON CAPITAL SERVICES	15.82	Speed Queen Timer Knob
Scottsbluff Building & Grounds	BENZEL'S PEST CONTROL	110.00	Pest Control
Scottsbluff Building & Grounds	LAWSON PRODUCTS	105.21	Supplies
Scottsbluff Building & Grounds	PROTEX CENTRAL	93.10	Fire Alarm Service
Scottsbluff Building & Grounds	MENARD'S	115.15	Supplies
Scottsbluff Building & Grounds	MENARD'S	7.92	Supplies
Scottsbluff Building & Grounds	CARR TRUMBULL LUMBER	3.68	Supplies
Scottsbluff Building & Grounds	CONSERV FLAG CO.	429.46	US/Nebraska Flags
Scottsbluff Building & Grounds	DON SCHMIDT CARPET	655.00	Vinyl Tile/Cove Base
Scottsbluff Building & Grounds	MENARD'S	6.56	Supplies
Scottsbluff Building & Grounds	MENARD'S	61.95	Supplies
Scottsbluff Building & Grounds	MENARD'S	42.38	Supplies

Cost Center Description	Vendor	Amount	Description
Scottsbluff Building & Grounds	MENARD'S	29.97	Supplies
Scottsbluff Building & Grounds	MENARD'S	7.99	Supplies
Scottsbluff Building & Grounds	MENARD'S	15.82	Supplies
Scottsbluff Building & Grounds	TWIN CITY ROOFING SHEET METAL	428.70	Repair Roof Leak
Scottsbluff Building & Grounds	CARR TRUMBULL LUMBER	4.56	Supplies
Scottsbluff Building & Grounds	CARR TRUMBULL LUMBER	27.99	Supplies
Scottsbluff Building & Grounds	CARR TRUMBULL LUMBER	3.79	Supplies
Scottsbluff Building & Grounds	CARR TRUMBULL LUMBER	48.47	Supplies
Scottsbluff Building & Grounds	CARR TRUMBULL LUMBER	1.69	Supplies
Scottsbluff Building & Grounds	CARR TRUMBULL LUMBER	145.98	Supplies
Scottsbluff Building & Grounds	CARR TRUMBULL LUMBER	242.93	Supplies
Scottsbluff Building & Grounds	CARR TRUMBULL LUMBER	2.84	Supplies
Scottsbluff Building & Grounds	CARR TRUMBULL LUMBER	9.08	Supplies
Scottsbluff Building & Grounds	CARR TRUMBULL LUMBER	19.01	Finance Charge 10-27-2021
Scottsbluff Building & Grounds	MELCHIOR CONTRACTING LLC	575.00	Patching
Scottsbluff Building & Grounds	PROTEX CENTRAL	176.40	Fire Alarm Service
Scottsbluff Building & Grounds	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	116.25	#0000532/Bluffs Facility
Scottsbluff Building & Grounds	GARYS CLEANING ALLIANCE	2,368.17	Water Loss
Scottsbluff Building & Grounds	DOOR CLOSER SERVICE LLC	25.00	CAT Keys Cut
Scottsbluff Building & Grounds	DOOR CLOSER SERVICE LLC	19.50	Keys Cut
Scottsbluff Building & Grounds	MENARD'S	9.98	Supplies
Scottsbluff Building & Grounds	MENARD'S	59.98	Locking Key Cabinet
Scottsbluff Building & Grounds	MENARD'S	146.00	Laser Distance Meter
Scottsbluff Building & Grounds	MENARD'S	43.98	Velcro
Scottsbluff Building & Grounds	MENARD'S	3.98	Supplies
Scottsbluff Building & Grounds	MENARD'S	4.86	Venthood Clasp
Scottsbluff Building & Grounds	MENARD'S	1.91	Supplies
Scottsbluff Building & Grounds	MENARD'S	15.72	Gloves
Scottsbluff Building & Grounds	NEBRASKA SAFETY FIRE EQUIPMENT	898.00	Flush Hydrants
Sidney Building & Grounds	FINNEYS	54.96	Supplies
Sidney Building & Grounds	BOMGAARS SUPPLY	16.97	#053-012-2
Bldg Maintenance - General Total		7,171.71	
Scottsbluff Building & Grounds	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	33.14	#10031
Scottsbluff Building & Grounds	SCOTTSBLUFF WINNELSON	184.87	Union Thread
Scottsbluff Building & Grounds	CARR TRUMBULL LUMBER	21.89	Supplies
Scottsbluff Building & Grounds	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	33.14	#10031
Scottsbluff Building & Grounds	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	33.14	#10031
Scottsbluff Building & Grounds	MENARD'S	25.92	Supplies
Scottsbluff Building & Grounds	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	33.14	#10031
Scottsbluff Building & Grounds	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	33.14	#10031
Scottsbluff Building & Grounds	RAPID FIRE PROTECTION, ADTECH	640.00	Sprinkler Inspection
Sidney Building & Grounds	21ST CENTURY EQUIPMENT	80.54	Scraper Blade
Land Maintenance Total		1,118.92	
VP of Educational Services	SCHMIDT CALEB A.	100.00	Piano Tuning 10-29-2021
VP of Educational Services	SCHMIDT CALEB A.	300.00	Piano Tuning 11-05-2021
Computer Services	AMAZON CAPITAL SERVICES	157.21	Computer Supplies
Computer Services	AMAZON CAPITAL SERVICES	58.09	Computer Supplies
Computer Services	CONNECTING POINT	196.00	Toner
Computer Services	CONNECTING POINT	99.00	Toner
Computer Services	CROSSROADS MUSIC LLC	423.36	Mic Supplies
Computer Services	MENARD'S	48.42	Supplies
Computer Services	AMAZON CAPITAL SERVICES	282.00	Coax Cable
Colleague	ENTRINSIK, INC.	6,361.00	Informer License/Support
R & M - Office Equipment Total		8,025.08	
CDL	HOME DEPOT CREDIT SERVICES	97.36	Supplies
School Transportation	FLOYDS TRUCK CENTER	11.61	Cabin Filter
School Transportation	SCOTTSBLUFF MOTOR CO. , TEAM AUTO	89.95	Wheel Alignment
School Transportation	SCOTTSBLUFF MOTOR CO. , TEAM AUTO	84.51	Service
School Transportation	COVER JONES MOTOR	134.95	Battery 2013 Impala
School Transportation	BOMGAARS SUPPLY	23.99	#053-012-2
School Transportation	MENARD'S	98.70	Supplies
School Transportation	FLOYDS TRUCK CENTER	2,603.50	Bleed Brakes/Repairs

Cost Center Description	Vendor	Amount	Description
School Transportation	SAFELITE FULLFILLMENT,	400.00	Windsheild Installation
School Transportation	TREVTANN LLC	123.41	Fleet Wash
School Transportation	SCOTTSBLUFF MOTOR CO. , TEAM AUTO	80.45	Service
School Transportation	SCOTTSBLUFF MOTOR CO. , TEAM AUTO	886.79	Servi/Trans Flush/Battery
School Transportation	SAFELITE FULLFILLMENT,	85.00	Windsheild Repair
School Transportation	SIDNEY GLASS	500.20	Windshield/Backglass Inst
School Transportation	FLOYDS TRUCK CENTER	302.73	Express Assessment
School Transportation	KNOW HOW LLC	10.34	Marker Lamp
School Transportation	MONUMENT CAR WASH	175.50	Fleet Wash
School Transportation	MONUMENT CAR WASH	302.03	Fleet Wash
School Transportation	KNOW HOW LLC	143.99	Car Battery
R & M - Vehicles Total		6,155.01	
Medical Lab Tech / Phlebotomy	AMERICAN SOCIETY FOR CLINICAL PATHOLOGY, ASCP	150.00	Program Report Phlebotomy
Medical Lab Tech / Phlebotomy	AMERICAN SOCIETY FOR CLINICAL PATHOLOGY, ASCP	150.00	Program Report Lab Tech
Accreditation Total		300.00	
Nursing	AMAZON CAPITAL SERVICES	43.48	Label Maker Tape
Surgical Technology	ELWELL MARCENE L	129.70	Reimburse/Storage Totes
Bus & Comm Education - Scb	AMAZON CAPITAL SERVICES	59.98	3 Ring Binders
Bus & Comm Education - Scb	AMAZON CAPITAL SERVICES	16.99	Truck Driver T-Shirt
Information Services	AMAZON CAPITAL SERVICES	115.17	Library Supplies
Student Life & Engagement	QUILL	151.70	#3010541
Residence Life Coordinator	HOBBY LOBBY STORES	61.85	#9309997
VP of Administrative Services	AMAZON CAPITAL SERVICES	13.95	Evaluation Guide
VP of Administrative Services	DOCU-SHRED LLC	140.00	Shredding Service
VP of Administrative Services	AMAZON CAPITAL SERVICES	69.75	Guide Book
VP of Administrative Services	AMAZON CAPITAL SERVICES	87.84	Privacy Screens
VP of Administrative Services	AMAZON CAPITAL SERVICES	45.98	Sympathy/Birthday Cards
VP of Administrative Services	AMAZON CAPITAL SERVICES	14.44	Screen Protectors
Accounting Services	RR DONNELLEY SONS	278.59	Year end tax forms
Emergency Response	SYSCO DENVER, SUPPLIES ON FLY	33.98	Food for Resale
VP of Human Resources	STUART R. TRITT	36.90	Badges/Plates/holders
VP of Human Resources	STUART R. TRITT	26.40	Badges/Plates/holders
Sidney Campus	EAKES	49.92	Supplies
Sidney Campus	EAKES	7.49	Supplies
Sidney Campus	EAKES	28.26	Pens
Sidney Campus	EAKES	25.99	Covers
Alliance Campus	NEBRASKA TOTAL OFFICE	21.07	Supplies
Foundation Office Operations	AMAZON CAPITAL SERVICES	20.99	Sympathy Cards
Foundation Office Operations	US POSTAL SERVICE	487.20	Holiday Stamps/Foundation
Office Materials Total		1,967.62	
VP of Human Resources	PANHANDLE WORKSITE WELLNESS COUNCIL	70.00	Jenny Keener/Patsy Yager
Wellness Materials Total		70.00	
Automotive Technology	KNOW HOW LLC	41.38	Supplies
Automotive Technology	KNOW HOW LLC	79.99	Supplies
Automotive Technology	KNOW HOW LLC	19.15	Supplies
Automotive Technology	KNOW HOW LLC	189.99	Pig Mat
Automotive Technology	KNOW HOW LLC	40.48	Brake Wheel Cylinders
Automotive Technology	KNOW HOW LLC	36.99	Socket Set
Automotive Technology	KNOW HOW LLC	36.99	Socket Set
Automotive Technology	KNOW HOW LLC	17.09	Electrical Connector
Autobody Technology	KNOW HOW LLC	45.49	Supplies
Autobody Technology	LOGOZ, LLC	1,160.00	Shirts/Hoodies-Auto Body
Autobody Technology	STURDEVANTS - ALLIANCE	22.59	Velcro Pads
Autobody Technology	STURDEVANTS - ALLIANCE	121.75	Supplies
Autobody Technology	STURDEVANTS - ALLIANCE	121.75	Supplies
Autobody Technology	THORN ENTERPRISES LLC	141.60	Hardened Top Dye
Autobody Technology	WHOLESALE MOTIVE SERVICE	106.95	Supplies
Autobody Technology	WHOLESALE MOTIVE SERVICE	41.90	Supplies
Autobody Technology	WHOLESALE MOTIVE SERVICE	220.94	Supplies
Autobody Technology	WHOLESALE MOTIVE SERVICE	(20.95)	Credit Return

Cost Center Description	Vendor	Amount	Description
Autobody Technology	SNAP ON INDUSTRIAL	534.52	Auto Body Tools/PO 4357
Autobody Technology	SNAP ON INDUSTRIAL	33.12	Auto Body Tools/PO 4357
Autobody Technology	SNAP ON INDUSTRIAL	412.60	Auto Body Tools/PO 4357
Autobody Technology	WHOLESALE MOTIVE SERVICE	68.14	Supplies
Autobody Technology	WHOLESALE MOTIVE SERVICE	188.83	Supplies
Diesel Technology	KNOW HOW LLC	24.40	Oilers
Welding	MATHESON TRI-GAS	132.71	#A6116/Welding Supplies
Welding	AIRGAS	1,688.00	Welding Sticks
Welding	BOMGAARS SUPPLY	434.91	#053-012-2
Welding	MATHESON TRI-GAS	98.67	#A6116 - Welding
Welding	MATHESON TRI-GAS	172.88	#A6116 - Welding
Welding	MATHESON TRI-GAS	125.79	#A6116 - Welding
Welding	MENARD'S	57.90	Supplies
Welding	MATHESON TRI-GAS	378.13	#A6116/Welding
Welding	MATHESON TRI-GAS	273.70	#A6116/Welding
Welding	SCOTTSDLUFF SCREENPRINTING EMBROIDERY,	1,180.00	Welding T-Shirts
Welding	B C STEEL	1,143.66	Welding Supplies
Aviation	BOMGAARS SUPPLY	22.45	#053-012-2
Aviation	MATHESON TRI-GAS	39.22	#A6118 - Aviation
Aviation	KEVINS CUSTOM ELECTRIC	712.00	Repair Air Compressor
Aviation	E S	92.39	Supplies
Powerline	BORDER STATES INDUSTRIES	249.50	Tapp Connectors
Powerline	BORDER STATES INDUSTRIES	105.90	Splicers
Powerline	STURDEVANTS - ALLIANCE	131.34	Powerline Supplies
Nursing	POCKET NURSE	279.92	Vinyl Gloves/PO 4058
Paramedic Training	ELEVATED SCREENPRINTING APPAREL, LLC	348.00	Embroidery-Garments EMS
Surgical Technology	ASSOCIATION SURGICAL TECHNOLOGISTS,	1,482.00	Printed Gold Bundles
Speech/Theatre	HOME DEPOT CREDIT SERVICES	425.87	Supplies
Speech/Theatre	MENARD'S	149.94	Supplies
Speech/Theatre	AMAZON CAPITAL SERVICES	45.79	Screenplays/Theatre
Speech/Theatre	HOBBY LOBBY STORES	72.94	#9309997
Speech/Theatre	AMAZON CAPITAL SERVICES	16.99	Screenplay
Speech/Theatre	JW PEPPER SON, INC.	14.75	Sheet Music
Vocal Music	JW PEPPER SON, INC.	81.99	Sheet Music
Vocal Music	JW PEPPER SON, INC.	61.99	Sheet Music
Vocal Music	SWEETWATER SOUND	44.64	Cables
Vocal Music	HOME DEPOT CREDIT SERVICES	27.39	Supplies
Vocal Music	JW PEPPER SON, INC.	12.00	Sheet Music
Vocal Music	JW PEPPER SON, INC.	61.99	Sheet Music
Vocal Music	JW PEPPER SON, INC.	90.00	Sheet Music
Vocal Music	PROHS NATHAN S	154.00	Alterations
Instrumental Music	CROSSROADS MUSIC LLC	59.97	Snark Tuners
Instrumental Music	CROSSROADS MUSIC LLC	52.99	Guitar Stand
Instrumental Music	CROSSROADS MUSIC LLC	226.98	Wood Clave/Tuners
Instrumental Music	AMAZON CAPITAL SERVICES	59.95	Bowtie Sets
Instrumental Music	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	26.64	#1009440
Allied Health	AMAZON CAPITAL SERVICES	30.55	Crutches
Information Services	CLARK PRINTING LLC	258.00	Library Pens
Information Services	CLARK PRINTING LLC	682.50	Earbuds
Information Services	DEMCO	56.44	#260014400/Library
Information Services	AMAZON CAPITAL SERVICES	54.21	Chromebook Chargers
Student Life & Engagement	QUILL	19.99	#3010541
Student Life & Engagement	QUILL	22.49	#3010541
Student Life & Engagement	QUILL	10.99	#3010541
Men's Basketball	WYOMING YOUTH BASKETBALL, WYBA	150.00	Border Wars Tournament
Men's Baseball	SCOTTSDLUFF SCREENPRINTING EMBROIDERY,	2,217.00	Baseball T-Shirts
Men's Baseball	CARR TRUMBULL LUMBER	23.44	Baseball Field Supplies
Men's Baseball	SCOTTSDLUFF SCREENPRINTING EMBROIDERY,	640.00	Baseball/Socks,Belts
Men's Baseball	VERIZON WIRELESS	40.01	#483208547-00001
Women's Basketball	WYOMING YOUTH BASKETBALL, WYBA	150.00	WBB Border Wars
Women's Basketball	SCOTTSDLUFF SCREENPRINTING EMBROIDERY,	280.00	Mens Basketball/Printing
Women's Basketball	SCOTTSDLUFF SCREENPRINTING EMBROIDERY,	448.00	T Shirts-Lady Hoops
Women's Softball	SCOTTSDLUFF SCREENPRINTING EMBROIDERY,	312.00	Softball/T-Shirts
Women's Softball	SCOTTSDLUFF SCREENPRINTING EMBROIDERY,	652.50	Softball/Stirrups,Belts
Women's Softball	VERIZON WIRELESS	40.01	#483208547-00001

Educational Materials Total

20,609.70

Cost Center Description	Vendor	Amount	Description
Student Services Administraton	COMMEMORATIVE BRANDS,	24.08	Degree/Diploma
Student Services Administraton	COMMEMORATIVE BRANDS,	74.05	Degree/Diploma
Graduation Materials Total		98.13	
Information Services	AMAZON CAPITAL SERVICES	24.95	Library DVD's
Information Services	AMAZON CAPITAL SERVICES	92.95	Library DVD's
Information Services	AMAZON CAPITAL SERVICES	(2.03)	Credit Memo
Information Services	AMAZON CAPITAL SERVICES	(0.03)	Credit Memo
Information Services	AMAZON CAPITAL SERVICES	12.99	Library DVD
Information Services	AMAZON CAPITAL SERVICES	67.92	Library DVD's
Information Services	AMAZON CAPITAL SERVICES	(0.03)	Credit for 1LW3-GPM1-G64Y
Information Services	AMAZON CAPITAL SERVICES	9.99	DVD/Library
Information Services	AMAZON CAPITAL SERVICES	24.95	DVD/Library
Information Services	AMAZON CAPITAL SERVICES	101.04	DVD's/Library
Audio Visual Materials Total		332.70	
Information Services	AMAZON CAPITAL SERVICES	52.80	Library Books
Information Services	AMAZON CAPITAL SERVICES	35.00	Library Books
Information Services	AMAZON CAPITAL SERVICES	(1.00)	Credit Memo
Information Services	YBP LIBRARY SERVICES	418.43	#11184-10
Information Services	AMAZON CAPITAL SERVICES	41.48	Library Books
Information Services	AMAZON CAPITAL SERVICES	446.86	Library Books
Information Services	YBP LIBRARY SERVICES	26.80	#11184-10
Information Services	YBP LIBRARY SERVICES	122.16	#11184-10
Information Services	YBP LIBRARY SERVICES	60.47	#11184-10
Information Services	YBP LIBRARY SERVICES	553.12	#11184-10
Books Total		1,756.12	
Computer Services	AMAZON CAPITAL SERVICES	559.80	Graphics Drawing Tablets
Computer Supplies Total		559.80	
Sidney Building & Grounds	WNCC - SIDNEY PETTY CASH	5.13	Replenish Petty Cash
Maintenance Supplies Total		5.13	
Scottsbluff Building & Grounds	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	794.40	#0000532/Bluffs
Scottsbluff Building & Grounds	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	613.38	#0000532/Bluffs
Scottsbluff Building & Grounds	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	1,123.90	#0000532/Bluffs Facility
Scottsbluff Building & Grounds	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	(47.20)	#0000532/ Bluffs/Crd Mm
Scottsbluff Building & Grounds	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	24.98	#269951
Scottsbluff Building & Grounds	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	24.98	#269951
Scottsbluff Building & Grounds	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	529.40	#0000532/Bluff Facility
Sidney Building & Grounds	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	54.58	#325484
Sidney Building & Grounds	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	26.28	#325484
Sidney Building & Grounds	ALEX YVONNE SCHMUNK	4.89	Dishsoap
Sidney Building & Grounds	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	84.00	#325486/Bluffs Facility
Sidney Building & Grounds	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	260.36	#0000532/Bluffs Facility
Sidney Building & Grounds	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	8.70	#325486/Bluffs Facility
Sidney Building & Grounds	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	54.58	#325484
Sidney Building & Grounds	EAKES	55.40	Trash Bags
Custodial Supplies Total		3,612.63	
Athletic Director	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	30.15	#695930
Laundry Supplies Total		30.15	
CDL	WEX BANK, WRIGHT EXPRESS	472.57	#0464-00-753323-5
School Transportation	WESTERN COOPERATIVE	352.79	#3884005
School Transportation	WESTERN COOPERATIVE	(23.50)	Fed Gas/Diesel Tax
School Transportation	FRENCHMAN VALLEY FARMERS COOPERATIVE	30.45	#119606/Fuel
School Transportation	WESTERN COOPERATIVE	624.34	#3884005/Fuel
School Transportation	WESTERN COOPERATIVE	(39.13)	Fed Gas/Diesel Tax
School Transportation	WEX BANK, WRIGHT EXPRESS	6,011.26	#0464-00-753323-5

Cost Center Description	Vendor	Amount	Description
	Vehicle Fuel Total	7,428.78	
Area	DOUGLAS, KELLY, OSTDIEK, A PROFESSIONAL	312.00	#20200677.001
Area	DOUGLAS, KELLY, OSTDIEK, A PROFESSIONAL	3,841.50	#20210099.001
	Legal Total	4,153.50	
Athletic Director	FORT COLLINS RADIOLOGIC ASSOCIATES PC	36.00	
Athletic Director	ORTHOPAEDIC SPINE CENTER ROCKIES, PC	25.00	
Athletic Director	ORTHOPAEDIC SPINE CENTER ROCKIES, PC	104.19	
Athletic Director	ORTHOPAEDIC SPINE CENTER ROCKIES, PC	318.98	
Athletic Director	SMART SPORTS MEDICINE LLC	325.00	
	Medical Total	809.17	
VP of Educational Services	FEIL HALLIE L	408.69	Reimburse/Student Meals
VP of Educational Services	BEVERLY ACKERMAN, ACKERMAN CATERING	374.00	CSC Joint Luncheon
VP of Educational Services	SAFEWAY	159.17	#50562
Automotive Technology	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	20.78	#248361
Automotive Technology	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	38.89	#228530
Automotive Technology	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	37.74	#248360
Automotive Technology	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	37.74	#248360
Automotive Technology	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	38.89	#228530
Automotive Technology	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	37.74	#248360
Automotive Technology	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	37.74	#248360
Automotive Technology	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	37.74	#248360
Autobody Technology	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	20.78	#248361
Autobody Technology	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	20.78	#248361
Autobody Technology	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	20.78	#248361
Autobody Technology	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	20.78	#248361
Welding	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	7.30	#248362
Welding	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	7.30	#248362
Welding	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	7.30	#248362
Welding	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	7.30	#248362
Aviation	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	118.69	#360890
Aviation	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	42.94	#325480
Aviation	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	118.69	#360890
Aviation	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	42.94	#325480
Aviation	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	118.69	#360890
Aviation	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	42.94	#325480
Aviation	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	111.57	#360890
Paramedic Training	KEY WEST CONSULTING LLC	1,000.00	October Directorship Fee
Instrumental Music	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	33.60	#269952
Instrumental Music	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	33.60	#269952
CDL	WPCI	50.00	WNCC DOT
CDL	WPCI	75.00	WNCCCTDS
CDL	B C STEEL	366.24	Sheet Metal Fabrication
Child Care	COMMUNITY ACTION PARTNERSHIP WESTERN NEBRASKA	2,147.00	October Child Care
Student Life & Engagement	CARLSON KRISTINA BINARD	1,200.00	Consultant Fees
Student Life & Engagement	WHITING SIGNS	162.00	Wall Backdrop
Financial Aid	NEBRASKA STUDENT LOAN PROGRAM	192.50	Verification 2021-2022
Counseling	WESTBROOK-BOYD DAWN A.	360.00	ASL Interpreting Service
Counseling	WESTBROOK-BOYD DAWN A.	180.00	ASL Interpreting Service
Counseling	WESTBROOK-BOYD DAWN A.	135.00	ASL Interpreting Service
Counseling	WESTBROOK-BOYD DAWN A.	270.00	ASL Interpreting Service
Counseling	WESTBROOK-BOYD DAWN A.	129.37	Book Reimbursement
Scottsbluff Building & Grounds	HVS LLC, STOR-AUL SCOTTSBLUFF	600.00	Rental Units
Scottsbluff Building & Grounds	PS CONTAINERS LLC, PRAIRIE STORAGE	150.00	Unit LFIU December Rent
Scottsbluff Building & Grounds	PS CONTAINERS LLC, PRAIRIE STORAGE	150.00	Unit ZENU December Rent
Scottsbluff Building & Grounds	ADVANCE SERVICES, INC.	556.80	#102086
Scottsbluff Building & Grounds	FBG SERVICE FBG SERVICE	23,735.00	October Monthly Cleaning
Scottsbluff Building & Grounds	FBG SERVICE FBG SERVICE	7,432.00	October Monthly Cleaning
Sidney Building & Grounds	FBG SERVICE FBG SERVICE	4,548.00	Myshield Treatments Oct
Sidney Building & Grounds	FBG SERVICE FBG SERVICE	3,975.00	October Monthly Cleaning
Sidney Building & Grounds	FBG SERVICE FBG SERVICE	712.00	Myshield Treatments Oct
Alliance Building & Grounds	FBG SERVICE FBG SERVICE	2,240.00	October Monthly Cleaning
Alliance Building & Grounds	FBG SERVICE FBG SERVICE	712.00	Myshield Treatments Oct
Safety Director	STERICYCLE	559.96	#6036823

Cost Center Description	Vendor	Amount	Description
Safety Director	STERICYCLE	596.20	#6036823
Safety Director	SCOTTSBLUFF, CITY	8,324.03	School Resource Officer
Safety Director	STERICYCLE	587.80	#6036823
VP of Human Resources	ONESOURCE BACKGROUND CHECK	143.00	PLUS6812EDU-20211031
VP of Human Resources	ONESOURCE BACKGROUND CHECK	86.00	PLUS6812PT-20211031
VP of Human Resources	ONESOURCE BACKGROUND CHECK	237.50	PLUS6812-20211031
Marketing & Public Relations	HOWARD CURTIS	295.00	Spring 2021 Video Updates
Marketing & Public Relations	RAGGIO SPENCER	3,000.00	Website Hosting
Marketing & Public Relations	25TH HOUR COMMUNICATIONS	3,000.00	Marketing Services
Marketing & Public Relations	25TH HOUR COMMUNICATIONS	3,000.00	Marketing Services
Sidney Campus	ADVANCE SERVICES, INC.	326.25	#101592
Sidney Campus	ADVANCE SERVICES, INC.	326.25	#101592/Sidney
Sidney Campus	ADVANCE SERVICES, INC.	17.40	#101592
Alliance Campus	ADVANCE SERVICES, INC.	282.75	#133491/Alliance
Alliance Campus	ADVANCE SERVICES, INC.	348.00	#133491/Alliance
Athletic Director	A A PORTA POTTIES	405.00	3 Rentals-September
Athletic Director	SCOTTSBLUFF SCREENPRINTING EMBROIDERY,	200.00	Custom Banners
Athletic Director	WPCI	577.50	Drug Testing/Athletics
Institutional Expense	ANDERSON GERI J	1,250.00	Intro Shared Governance
Institutional Expense	HAMPTON INN	599.38	Mtg Room/Catering
Colleague	PARSEC GROUP	5,400.00	Technical Consultant
Colleague	HASHLEY JAMES A	675.00	IT Support
Colleague	ELLUCIAN LP	125.00	Consultant Fees
Colleague	ELLUCIAN LP	1,200.00	Emergency Support
Area	ANDERSON GERI J	1,250.00	Intro Shared Governance
Area	HAMPTON INN	599.38	Mtg Room/Catering
Foundation Office Operations	HOBBY LOBBY STORES	5.84	#9309997
Alumni Office	HOBBY LOBBY STORES	21.57	#9309997
Alumni Office	HOBBY LOBBY STORES	(58.27)	Credit Returns
Alumni Office	SAFEWAY	40.35	#50562
Alumni Office	SHEFFIELD MARY	37.14	Reimburse/Conf Meal
Outside Services Total		86,503.30	
Safety Director	SOS INTERMEDIATE HOLDING, ALLIED UNIVERSAL	3,529.62	Security per Contract
Safety Director	SOS INTERMEDIATE HOLDING, ALLIED UNIVERSAL	3,429.36	Security per Contract
Safety Director	SOS INTERMEDIATE HOLDING, ALLIED UNIVERSAL	3,429.36	Security per Contract
Safety Director	SOS INTERMEDIATE HOLDING, ALLIED UNIVERSAL	3,707.86	Security per Contract
Safety Director	SOS INTERMEDIATE HOLDING, ALLIED UNIVERSAL	3,428.29	Security per Contract
Safety Director	SOS INTERMEDIATE HOLDING, ALLIED UNIVERSAL	3,522.13	Security per Contract
Security Services Total		21,046.62	
Student Life & Engagement	AMAZON CAPITAL SERVICES	261.99	Apparel
Student Success	HOBBY LOBBY STORES	44.14	#9309997
Program Development Total		306.13	
Admissions	PEPSI COLA WESTERN NEBRASKA	210.60	#53081
Recruitment Total		210.60	
Men's Basketball	BEVANS MITCHELL	7,500.00	MBB Officials Reg IX Pay
Men's Soccer	HUTCHINSON HAL	237.23	Casper Home Game
Men's Soccer	BISSELL JOHN E	425.00	Assignor Fee Fall 2021
Men's Soccer	HUTCHINSON HAL	266.04	Region IX Playoffs 10-23
Men's Soccer	MARTINEZ SPENCER	150.00	Region IX Playoffs 10-23
Men's Soccer	RAGER JAMES DAVID	399.04	Region IX Playoffs 10-23
Men's Soccer	HUTCHINSON HAL	289.85	Soccer Umpire 09-03-2021
Men's Soccer	HUTCHINSON HAL	4.00	Reimburse/Banking Fee
Women's Basketball	JEFF GOTTO, COLORADO COLLEGIATE OFFICIALS	8,975.00	WBB 20-21 Officials Fees
Women's Soccer	HUTCHINSON HAL	237.23	Casper Home Game
Women's Soccer	BISSELL JOHN E	375.00	Assignor Fee Fall 2021
Women's Soccer	HUTCHINSON HAL	289.85	Soccer Umpire 09-03-2021
Officiating & Referees Total		19,148.24	
VP of Educational Services	WINTERS AMY	152.32	Mileage/Leadership Conf

Cost Center Description	Vendor	Amount	Description
	Commercial Transportation Total	152.32	
Sidney Campus	WNCC - SIDNEY PETTY CASH	26.00	Replenish Petty Cash
	Area Travel Total	26.00	
Men's Basketball	E-470 PUBLIC HWY AUTHORITY	4.65	Toll Fees
Women's Basketball	E-470 PUBLIC HWY AUTHORITY	4.65	Toll Fees
	Commercial Transport - Recruit Total	9.30	
Speech/Theatre	HAMPTON INN	96.00	Shandi Anderson
Dean of Workforce Development	GREGORY CHARLES	8.66	Reimburse/Lincoln Trip
VP of Human Resources	AULT KATHY	128.36	Lincoln Trip Exp 10-28-21
	Lodging and Meals Total	233.02	
Medical Lab Tech / Phlebotomy	KELLOGG JENNIFER	285.63	Reimburse/MLT 11-07-2021
	Personal Vehicle Mileage Total	285.63	
Powerline	BORDER STATES INDUSTRIES	827.62	Crimp Tools Mechanical x2
Powerline	BORDER STATES INDUSTRIES	772.98	End Covers x5/Link Sticks
Surgical Technology	HOME DEPOT CREDIT SERVICES	274.08	Minor Equipment
Surgical Technology	HOME DEPOT CREDIT SERVICES	(51.28)	Credit Return
Surgical Technology	AMAZON CAPITAL SERVICES	745.40	Metal Shelves x5 Qty
	Minor Equipment Total	2,568.80	
Powerline	BORDER STATES INDUSTRIES	958.00	HT Impact Kits x2 Qty
Powerline	BORDER STATES INDUSTRIES	2,090.58	Arm Assy/w Jib Adaptor
Powerline	BORDER STATES INDUSTRIES	2,526.30	End Covers x5/Link Sticks
Allied Health	SERVICE DRUG, INC.	1,327.73	Electric Hospital Bed
Scottsbluff Building & Grounds	ELECTRONIC CONTRACTING	10,000.10	PLEX Audiovisual Project
Sidney Building & Grounds	SANDBERG IMPLEMENT	7,655.12	Kubota Accessories
VP of Human Resources	INA ALERT	18,733.66	Security Camera Install
	Equipment Total	43,291.49	
Unrestricted Fund Total		2,840,768.53	
Foundation Marathon	HOWARD CURTIS	125.00	Marathon Highlights
Foundation Marathon	LEE BHM, SCOTTSBLUFF ADV, SCOTTSBLUFF STAR HER/	14,172.60	#1053369/Mon Marathon
	Advertising Total	14,297.60	
Foundation Operations	MENARD'S	6.07	Supplies
	Bldg Maintenance - General Total	6.07	
Foundation Operations	WESTERN COOPERATIVE	100.00	Student emergency fund pmt
	Educational Materials Total	100.00	
National Science Foundation Gr	AMAZON CAPITAL SERVICES	299.00	Portable Monitor
Foundation Marathon	HOBBY LOBBY STORES	(37.96)	Credit Returns
	Other Expense Total	261.04	
BHECN Grant	JOHNSON VANCE E	2,000.00	Speaking Fees
National Science Foundation Gr	MOUNTAIN VISION PIZZA	21.99	STEM Connect 10-27-21
Foundation Operations	JOHNSON VANCE E	2,500.00	Speaking Fees
Foundation Operations	DACOSTA CHRISTIAN	50.00	Cello Performance
Foundation Operations	GERING, CITY	2,918.54	146 Dinner Meals
Foundation Operations	HAUCK EMILY M	50.00	Oboe Performance
Foundation Operations	KUXHAUSEN KYLE	150.00	Percussion Performance
Foundation Operations	BENNETT DANIEL	150.00	Percussion Performance

Cost Center Description	Vendor	Amount	Description
Foundation Marathon	LOGOZ, LLC	2,535.00	Shirts-Marathon
Foundation Marathon	LOGOZ, LLC	4,382.54	Shirts/Tanks-Marathon
Outside Services Total		14,758.07	
Foundation Operations	CENTRAL PLAINS CENTER FOR SERVICES	1,320.00	Reimburse unused scholarship
Foundation Operations	EDUCATION QUEST FOUNDATION	1,500.00	Reimburse unused scholarship
Foundation Operations	WOODLIN HIGH SCHOOL	2,250.00	Reimburse unused scholarship
Foundation Operations	WYOMING RURAL ELECTRIC ASSOCIATION	2,000.00	Reimburse unused scholarship
Foundation Operations	EDUCATION QUEST FOUNDATION	2,900.00	Reimburse unused scholarship
Scholarship Expense Total		9,970.00	
Restricted Fund Total		39,392.78	
Student Support Svcs 2020-21	O'HALLORAN TERRENCE R	2,867.00	TRIO Programs Site Visit
Veterans Upward Bound 2020-21	O'HALLORAN TERRENCE R	2,867.00	TRIO Programs Site Visit
Other Expense Total		5,734.00	
Federal Fund Total		5,734.00	
Theatre Club	AMAZON CAPITAL SERVICES	131.40	Murder Mysteries
Cultural Diversity	AMAZON CAPITAL SERVICES	25.00	Popcorn Trays
Cultural Diversity	MOUNTAIN VISION PIZZA	18.99	United Leaders 11-05-21
Residence Hall Council	HOBBY LOBBY STORES	35.47	#9309997
Student Special Activities-Scb	4IMPRINT, NELSON MARKETING	515.59	#965571/Promo Items
Campus Activities Board - SID	SAFEWAY	27.35	#50562
LEAD / NSLS	MOUNTAIN VISION PIZZA	129.99	Career Pathways 11-09-21
Expense - Agency Total		883.79	
Agency Fund Total		883.79	
Unexpended Plant Funds	CHEYENNE COUNTY TREASURER	82.17	Tax Corrections
County Taxes Total		82.17	
Hazmat	HORSLEY SPECIALTIES	24,130.00	Roof Abatement
Outside Services Total		24,130.00	
Plant Fund Total		24,212.17	
Institutional Liability	NEBRASKA DEPT OF REVENUE	1,194.51	October sales tax payable
Sales Tax Payable Total		1,194.51	
Food Service	AHLERS BAKING	79.95	Food for Resale
Food Service	AHLERS BAKING	80.97	Food for Resale
Food Service	BIMBO BAKERIES USA, EARTHGRAINS	110.35	Food for Resale
Food Service	MOUNTAIN VISION PIZZA	233.79	Dining Hall 10-29-2021
Food Service	MOUNTAIN VISION PIZZA	83.38	Dining Hall 10-27-21
Food Service	MOUNTAIN VISION PIZZA	99.99	Dining Hall 10-29-21
Food Service	SHAMROCK FOODS	939.37	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	2,690.32	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	3,784.58	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	3,266.24	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	2,172.80	Food for Resale
Food Service	PEPSI COLA WESTERN NEBRASKA	198.66	#51939/Cafeteria
Food Service	PEPSI COLA WESTERN NEBRASKA	219.24	#51939/Cafeteria
Food Service	PEPSI COLA WESTERN NEBRASKA	229.57	#51939/Cafeteria
Food Service	SAFEWAY	15.95	#50562
Food Service	BIMBO BAKERIES USA, EARTHGRAINS	168.40	Food for Resale
Food Service	BIMBO BAKERIES USA, EARTHGRAINS	154.40	Food for Resale
Food Service	PEPSI COLA WESTERN NEBRASKA	411.01	#51939
Food Service	PEPSI COLA WESTERN NEBRASKA	146.23	#51939
Food Service	PEPSI COLA WESTERN NEBRASKA	313.34	#51939

Cost Center Description	Vendor	Amount	Description
Food Service	SHAMROCK FOODS	580.76	Food for Resale
Food Service	SHAMROCK FOODS	580.57	Food for Resale
Food Service	SHAMROCK FOODS	424.34	Food for Resale
Food Service	SHAMROCK FOODS	661.86	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	1,242.43	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	4,226.39	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	2,910.48	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	2,347.11	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	2,707.12	Food for Resale
Food Service	NEW CARBON LLC	35.00	Food for Resale
Food Service	BIMBO BAKERIES USA, EARTHGRAINS	120.20	Food for Resale
Food Service	BIMBO BAKERIES USA, EARTHGRAINS	94.30	Food for Resale
Food Service	SHAMROCK FOODS	751.39	Food for Resale
Food Service	SHAMROCK FOODS	74.01	Food for Resale
Food Service	SHAMROCK FOODS	799.66	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	4,647.98	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	3,164.49	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	545.75	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	254.50	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	1,131.03	Food for Resale
Food Service	PEPSI COLA WESTERN NEBRASKA	168.26	#51939
Food Service	PEPSI COLA WESTERN NEBRASKA	302.15	#51939
Food Service	AHLERS BAKING	41.97	Food for Resale
Food Service	MOUNTAIN VISION PIZZA	45.68	Dining Hall 11-16-2021
Food Service	MOUNTAIN VISION PIZZA	312.39	Dining Hall 11-12-2021

Food for Resale Total 43,568.36

Food Service	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	45.17	#271500
Food Service	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	59.26	#251930
Food Service	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	18.08	#251930
Food Service	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	45.17	#271500
Food Service	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	96.94	#251930
Food Service	SHAMROCK FOODS	680.83	Food for Resale
Food Service	SHAMROCK FOODS	281.59	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	319.92	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	187.83	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	102.40	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	37.14	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	128.58	Food for Resale
Food Service	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	192.00	#WEST100/Bluff Facility
Food Service	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	96.94	#251930
Food Service	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	59.26	#251930
Food Service	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	45.17	#271500
Food Service	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	12.04	#351930
Food Service	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	59.26	#251930
Food Service	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	46.35	#WESTE100/Bluffs
Food Service	SYSCO DENVER, SUPPLIES ON FLY	64.29	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	514.93	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	425.89	Food for Resale
Food Service	SHAMROCK FOODS	104.85	Food for Resale
Food Service	SHAMROCK FOODS	22.57	Food for Resale
Food Service	SHAMROCK FOODS	392.01	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	387.42	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	151.97	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	160.56	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	201.17	Food for Resale
Food Service	SYSCO DENVER, SUPPLIES ON FLY	672.51	Food for Resale
Food Service	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	70.00	#WESTE100/Bluffs Facility
Food Service	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	144.00	#WESTE100/Bluffs Facility
Food Service	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	48.00	#WESTE100/Bluffs Facility
Food Service	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	15.45	#WESTE100/Bluffs Facility
Food Service	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	64.26	#WESTE100/Bluffs Facility
Food Service	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	96.94	#251930
Food Service	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	45.17	#271500
Food Service	IDEAL LINEN, BLUFFS FACILITY IDEAL LINEN	96.94	#251930

Non-consumable Supplies Total 6,192.86

Cost Center Description	Vendor	Amount	Description
Bookstore	AMAZON CAPITAL SERVICES	392.91	Books/Bookstore
Bookstore	INGRAM INDUSTRIES, INGRAM BOOK	89.90	#20W6038/Text Books
Bookstore	INGRAM INDUSTRIES, INGRAM BOOK	45.90	#20W6038/Text Books
	Text Books Total	528.71	
Bookstore	WNCC - SIDNEY PETTY CASH	29.00	Replenish Petty Cash
	Text Book Refunds Total	29.00	
Bookstore	PENS ETC.	463.80	Store Spllies
Bookstore	SCIENCE INTERACTIVE GROUP LLC	2,339.50	Chemistry Kits
Bookstore	AMAZON CAPITAL SERVICES	474.00	Printers/Bookstore
Bookstore	AMAZON CAPITAL SERVICES	595.64	Microsoft Office Packs
Bookstore	AMAZON CAPITAL SERVICES	1,694.30	Bookstore Store Supplies
Bookstore	CONSUMER PRIORITY SERVICE, CPS	1,170.00	Laptops X15 Qty
	Central Store Supplies Total	6,737.24	
Bookstore	AMAZON CAPITAL SERVICES	15.84	Sausage Gravy
Bookstore	CARMEN'S BURRITOS SONS	96.00	Food for Resale
Bookstore	CARMEN'S BURRITOS SONS	89.00	Food for Resale
Bookstore	CARMEN'S BURRITOS SONS	96.00	Food for Resale
Bookstore	CARMEN'S BURRITOS SONS	96.00	Food for Resale
Bookstore	CASH WA DISTRIBUTING	24.80	#806099/Bookstore
Bookstore	CASH WA DISTRIBUTING	715.06	#806099/Bookstore
Bookstore	CASH WA DISTRIBUTING	(66.05)	Credit Memo
Bookstore	CHICAGO IMPORTING	469.78	#230523/Bistro Supplies
Bookstore	PEPSI COLA WESTERN NEBRASKA	111.45	#53553/Bookstore
Bookstore	BIG RED NEBRASKA POPCORN	69.40	Popcorn/Bookstore
Bookstore	CASH WA DISTRIBUTING	999.91	#806099/Bookstore
Bookstore	CASH WA DISTRIBUTING	26.55	#806099/Bookstore
Bookstore	AMAZON CAPITAL SERVICES	91.90	Protein Powder
Bookstore	CARMEN'S BURRITOS SONS	91.00	Food for Resale
Bookstore	CARMEN'S BURRITOS SONS	96.00	Food for Resale
Bookstore	CARMEN'S BURRITOS SONS	96.00	Food for Resale
Bookstore	CARMEN'S BURRITOS SONS	96.00	Food for Resale
Bookstore	CARMEN'S BURRITOS SONS	96.00	Food for Resale
Bookstore	CARMEN'S BURRITOS SONS	96.00	Food for Resale
Bookstore	PENS ETC.	10.32	Store Spllies
Bookstore	PEPSI COLA WESTERN NEBRASKA	352.60	#51943
Bookstore	PEPSI COLA WESTERN NEBRASKA	176.65	#53553
Bookstore	PEPSI COLA WESTERN NEBRASKA	146.00	#51943
Bookstore	CARMEN'S BURRITOS SONS	99.50	Food for Resale
Bookstore	CARMEN'S BURRITOS SONS	96.00	Food for Resale
Bookstore	CARMEN'S BURRITOS SONS	97.50	Food for Resale
Bookstore	CARMEN'S BURRITOS SONS	97.50	Food for Resale
Bookstore	CARMEN'S BURRITOS SONS	97.50	Food for Resale
Bookstore	CASH WA DISTRIBUTING	677.28	#806099/Bookstore
Bookstore	PEPSI COLA WESTERN NEBRASKA	792.62	#51943
Bookstore	CASH WA DISTRIBUTING	777.22	#806099/Bookstore
Bookstore	PEPSI COLA WESTERN NEBRASKA	484.85	#51943
Athletic Enterprises	MOORE DEBORAH J	360.00	Lollipops
	Candy Total	7,576.18	
Food Service	SHIFT4 PAYMENTS	41.29	Shift4 credit card fees
Bookstore	SHIFT4 PAYMENTS	616.59	Shift4 credit card fees
	Administrative Costs Total	657.88	
Bookstore	UNITED PARCEL SERVICE	257.65	Shipper #A365Y9
Bookstore	UNITED PARCEL SERVICE	419.16	Shipper #A365Y9
Bookstore	UNITED PARCEL SERVICE	100.87	Shipper #A365Y9
Bookstore	NEBRASKA BOOK	12.61	#442610/Receipt Paper
	Postage Total	790.29	

Cost Center Description	Vendor	Amount	Description
Athletic Enterprises	WORLDWIDE TICKETS LABELS	927.21	Basketball Tickets
Publishing & Printing Total		927.21	
Residence Hall	ALLO COMMUNICATIONS LLC	6,938.71	#4598
Residence Hall	CHARTER COMMUNICATIONS HOLDINGS LLC	105.12	#8356150710015138
Sidney Housing	CHARTER COMMUNICATIONS HOLDINGS LLC	127.39	#8356150710068988
Sidney Housing	CHARTER COMMUNICATIONS HOLDINGS LLC	127.39	#8356150710068996
Cable TV Total		7,298.61	
Residence Hall	DENNIS SUPPLY	10.65	Capacitors
Residence Hall	NEBRASKA SAFETY FIRE EQUIPMENT	235.00	Service Call
Residence Hall	FBG SERVICE FBG SERVICE	2,989.00	October Monthly Cleaning
Residence Hall	FBG SERVICE FBG SERVICE	3,837.00	October Monthly Cleaning
Residence Hall	MENARD'S	62.37	Supplies
Residence Hall	APPLIANCE GUY LLC	70.00	Service Call
Residence Hall	DOOR CLOSER SERVICE LLC	316.84	Mortise Cylinders
Residence Hall	DOOR CLOSER SERVICE LLC	12.00	Recombinate Lock
Residence Hall	MENARD'S	4.99	Barrell Bolt
Residence Hall	MENARD'S	18.99	Vinyl Divider
Food Service	SNELL SERVICES	145.00	Unplug Floor Drain
Food Service	BENZEL'S PEST CONTROL	84.09	Pest Control
Insurance Claims	TWIN CITY ROOFING SHEET METAL	72,744.25	Re-Roofing Project
Bldg Maintenance - General Total		80,530.18	
Bookstore	AMAZON CAPITAL SERVICES	7.99	Dot Stickers
Bookstore	AMAZON CAPITAL SERVICES	13.69	LED Bulbs/Bookstore
Bookstore	NEBRASKA BOOK	75.00	#442610/Receipt Paper
Office Materials Total		96.68	
Adult Education - LB 366	GOODRICH CANDACE	5.52	Reimburse/Paper Ream
Educational Materials Total		5.52	
Food Service	BELL KENT R	119.97	Reimburse/Work Pants
Food Service	SCOTTSBLUFF SCREENPRINTING EMBROIDERY,	108.00	Food Service/Polos
Food Service	JAMES LYNN WARREN, SIMPLY CLEAN	145.85	Dishwasher Repairs
Cafeteria Materials Total		373.82	
Insurance Claims	DKJR ROOFING, LLC	91,685.95	HVAC/Roof Replacement
Outside Services Total		91,685.95	
Auxiliary Fund Total		248,193.00	
November Expenses		3,159,184.27	

**WESTERN NEBRASKA COMMUNITY COLLEGE
BOARD MEMBER MILEAGE AND/OR EXPENSE REIMBURSEMENT
November 2021**

Cost Center Description	Vendor	Amount	Description
Area	CROUSE MARGARET	110.88	NCCA Conference 10-03-21
Area	CROUSE MARGARET	110.88	BOB 10-19-2021
	CROUSE MARGARET Total	221.76	
Area	SAVELY RAYMOND J	482.58	ACCT Congress 10-12-2021
Area	SAVELY RAYMOND J	1,011.09	ACCT Congress 10-12-2021
Area	SAVELY RAYMOND J	114.24	ACCT Congress 10-12-2021
	SAVELY RAYMOND J Total	1,607.91	
Bus & Comm Education - Scb	SCOTTSBLUFF GERING UNITED CHAMBER COMM	225.00	Insert in Newsletter
Institutional Expense	SCOTTSBLUFF GERING UNITED CHAMBER COMM	120.00	State of the Valley Lunch
Institutional Expense	SCOTTSBLUFF GERING UNITED CHAMBER COMM	120.00	Sugar Factory Tour
	SCOTTSBLUFF GERING UNITED CHAMBER COMM	465.00	
	Total Board Expenses	2,294.67	

**WESTERN NEBRASKA COMMUNITY COLLEGE
BOARD MEMBER MILEAGE AND/OR EXPENSE REIMBURSEMENT
November 2021**

Cost Center Description	Vendor	Amount	Description
Area	CROUSE MARGARET	110.88	NCCA Conference 10-03-21
Area	CROUSE MARGARET	110.88	BOB 10-19-2021
	CROUSE MARGARET Total	221.76	
Area	SAVELY RAYMOND J	482.58	ACCT Congress 10-12-2021
Area	SAVELY RAYMOND J	1,011.09	ACCT Congress 10-12-2021
Area	SAVELY RAYMOND J	114.24	ACCT Congress 10-12-2021
	SAVELY RAYMOND J Total	1,607.91	
Bus & Comm Education - Scb	SCOTTSBLUFF GERING UNITED CHAMBER COMM	225.00	Insert in Newsletter
Institutional Expense	SCOTTSBLUFF GERING UNITED CHAMBER COMM	120.00	State of the Valley Lunch
Institutional Expense	SCOTTSBLUFF GERING UNITED CHAMBER COMM	120.00	Sugar Factory Tour
	SCOTTSBLUFF GERING UNITED CHAMBER COMM	465.00	
	Total Board Expenses	2,294.67	



**Western Nebraska
Community College**

Scottsbluff Campus

1601 E. 27th Street
Scottsbluff, NE 69361
p 308.635.3606
p 800.348.4435
f 308.635.6100

Sidney Campus

371 College Drive
Sidney, NE 69162
p 308.254.5450
p 800.222.9682
f 308.254.7444

Alliance Campus

1750 Sweetwater Avenue
Alliance, NE 69301
p 308.763.2000
p 888.559.9622
f 308.763.2012

wncc.edu

December 8, 2021

Mr. Ryan T. Anderson
Senior Technical Support Specialist

Dear Mr. Anderson,

I have accepted your resignation of employment as Senior Technical Support Specialist in our Information Technology Department effective December 21, 2021. I will recommend its approval at the December 2021 meeting of the Board of Governors for the Western Community College Area.

I wish you the best of luck in all your future endeavors.

Sincerely,

John Marrin
College President

c: WCCA Board Secretary, Scottsbluff Campus
WNCC Human Resources Office, Scottsbluff Campus



**Western Nebraska
Community College**

Scottsbluff Campus

1601 E. 27th Street
Scottsbluff, NE 69361
p 308.635.3606
p 800.348.4435
f 308.635.6100

Sidney Campus

371 College Drive
Sidney, NE 69162
p 308.254.5450
p 800.222.9682
f 308.254.7444

Alliance Campus

1750 Sweetwater Avenue
Alliance, NE 69301
p 308.763.2000
p 888.559.9622
f 308.763.2012

wncc.edu

December 8, 2021

Jovana Cardiel

Dear Ms. Cardiel:

I am pleased to inform you that you have been selected to fill the full-time position of Admissions Counselor for Western Nebraska Community College. This position is based out of the Scottsbluff Campus.

Your employment will be ratified at the December 2021 meeting of the Western Community College Area Board of Governors. The wage for this full-time position for the twelve-month fiscal year, i.e., July 1, 2021, through June 30, 2022, is \$16.07 per hour. Your employment, beginning January 2, 2022, will include the following fringe benefits (prorated down from a fiscal year):

1. Family plan health insurance (Blue Cross/Blue Shield).
2. Sick leave (12 days per fiscal year -- accumulative to 90 working days).
3. Personal leave (3 days per fiscal year).
4. Vacation (15 days per fiscal year).
5. Life insurance (\$50,000 in coverage provided, supplemental coverage available).
6. Long-term disability insurance.
7. Retirement plan (TIAA/CREF -- employee shall contribute 7%, 8%, or 9% of monthly income, and this contribution will be matched by the Board); and
8. Tuition remission (per Board policy specifications).

Jovana, I am pleased with your selection as Admissions Counselor for Western Nebraska Community College, and I am sure you will prove to be an asset to the Western Community College Area in this position. If I can be of any assistance to you, please do not hesitate to contact me.

Sincerely,

John Marrin, MBA
Interim College President

c: WCCA Board Secretary, Scottsbluff Campus
WNCC Human Resources Office, Scottsbluff Campus

Jovana Cardiel Ramirez

@E

Education:

Associates of Arts- Human Services *Western Nebraska Community College- Graduated May 8, 2021*

Bachelor of Arts- Psychological Sciences *Chadron State College- Anticipated Graduation Date: May 2023*

Experience:

ADMINISTRATIVE SERVICES EXECUTIVE SECRETARY

Western Nebraska Community College (Administration Office): 7/2021

- Attend to front desk tasks: I welcome and provide assistance to visitors, faculty, and students on a daily basis. Switchboard: Direct callers to departments, assist to Spanish speaking callers, reserve/sign-in and sign-out school vehicles, make room reservations using 25LIVE, attend to students/staff & faculty
- Provide direct supervision of work-study students
- Put special projects together provided by my supervisor that includes the use of Excel, Word, manual/electronic filing, copier, scanning, laminating, labeling, and creativity
- Handle mail/packages for all three WNCC campuses and meter any outgoing mail/packages
- Receive, sort, and log packages from different carriers for the staff/faculty and students on campus
- Call for service on copiers, vending machines, vehicles, I utilize critical thinking and problem solving
- Put in online orders for staff & faculty from different places when needed (Ex. Amazon)
- Communicate with co-workers to get daily tasks achieved

OFFICE OF STUDENT LIFE WORK STUDY

Western Nebraska Community College (Office of Student Life): 2/2021-5/2021

- Provided assistance to the Office of Student Life with day-to-day needs
- Provided assistance to the Dean of Students on how to better serve underrepresented students
- Designed and developed diversity window displays (New Lunar Year, Black History Month, Holi, Women's History Month, Autism Awareness Month, Day of Silence (LGTQ+), Asian American and Pacific Islander Month)
- Planned and coordinated diversity & inclusion activities for each month
- Assisted Spanish-speaking families visiting WNCC Admissions by translating what was being said to Spanish-speaking families and made sure that they had a full comprehension

TEAM MEMBER/TEAM LEADER OF THE U.S. MARKET AND THE LATINA MARKET

Younique: 2/2018-8/2020

- Encouraged women by helping them uplift, empower, validate, and to build self-esteem through encouraging beauty and most importantly through building connections that would lead to helping women become leaders themselves.
- Raise money by making sales and help raise awareness for women who have been sexually assaulted by sharing related information on social media and on Facebook lives.
- *Mission of Sales-* Provide hope and healing for women who have been sexually assaulted.

Awards/Honors:

- Phi Theta Kappa Honor Society- *Active Member*
- The National Society of Leadership and Success- *Active Member*
- Soroptimist Award
- Dean's List- (Fall 2020)
- WNCC Staying on Course Award
- WNCC Student Achievement Award

Community Service:

- Highway Trash Pickup (2020)- *Volunteer*
- Trunk or Treat (2019)- *Volunteer*
- Scottsbluff Christmas Parade (2019)- *Volunteer*
- Panhandle Humane Society (2018)- *Volunteer*
- Riverside Discovery Center (2018)- *Volunteer*



**Western Nebraska
Community College**

Scottsbluff Campus

1601 E. 27th Street
Scottsbluff, NE 69361
p 308.635.3606
p 800.348.4435
f 308.635.6100

Sidney Campus

371 College Drive
Sidney, NE 69162
p 308.254.5450
p 800.222.9682
f 308.254.7444

Alliance Campus

1750 Sweetwater Avenue
Alliance, NE 69301
p 308.763.2000
p 888.559.9622
f 308.763.2012

wncc.edu

December 8, 2021

Alexandra Lutz

Dear Ms. Lutz:

I am pleased to inform you that you have been selected to fill the full-time position of Admissions Counselor for Western Nebraska Community College. This position is based out of the Scottsbluff Campus.

Your employment will be ratified at the December 2021 meeting of the Western Community College Area Board of Governors. The wage for this full-time position for the twelve-month fiscal year, i.e., July 1, 2021, through June 30, 2022, is \$17.00 per hour. Your employment, beginning January 2, 2022, will include the following fringe benefits (prorated down from a fiscal year):

1. Family plan health insurance (Blue Cross/Blue Shield).
2. Sick leave (12 days per fiscal year -- accumulative to 90 working days).
3. Personal leave (3 days per fiscal year).
4. Vacation (15 days per fiscal year).
5. Life insurance (\$50,000 in coverage provided, supplemental coverage available).
6. Long-term disability insurance.
7. Retirement plan (TIAA/CREF -- employee shall contribute 7%, 8%, or 9% of monthly income, and this contribution will be matched by the Board); and
8. Tuition remission (per Board policy specifications).

Alex, I am pleased with your selection as Admissions Counselor for Western Nebraska Community College, and I am sure you will prove to be an asset to the Western Community College Area in this position. If I can be of any assistance to you, please do not hesitate to contact me.

Sincerely,

John Marrin, MBA
Interim College President

c: WCCA Board Secretary, Scottsbluff Campus
WNCC Human Resources Office, Scottsbluff Campus

ALEXANDRA LUTZ

I would like to become a dedicated key staff member in the position of the Admissions Counselor at WNCC and give back to the higher education institution that has made such a personal impact on me.

AREAS OF EXPERTISE

Writing and Verbal Skills • Colleague • Self Motivated • Event Scheduling • Creativity • Collaboration • Planning and Time Management • Organization • Detail-Oriented • Interpersonal Skills • Multitasking • Higher Education • Guest Services • Training and Supervision • Student Orientation • Administrative • Sales • Leadership • Critical Thinking • Problem Solving • Microsoft Outlook • Public Speaking • Early Childhood Education

PROFESSIONAL EXPERIENCE

Western Nebraska Community College, Scottsbluff, NE

Athletics Executive Secretary and Insurance Coordinator, 2019-present

- Assist, as necessary, with the smooth daily operation of the office, responding to telephone and walk-inquiries and providing referrals as appropriate.
- Provide administrative support for the Athletic Director. Responsibilities include:
 - Scheduling appointments, including large group meetings;
 - Making travel arrangements, including car, airline, and hotel reservations; processing travel requests and expense reports; and creating and maintaining filing systems, electronic and hard copy, as necessary.
- Providing information for unpaid claims to medical providers via computer system, email or mail.
- Responding to student athlete billing questions as necessary.
- Communicating with parents/guardians about insurance process and procedures.
- Creating and maintaining a master bus traveling schedule for all teams.

Western Nebraska Community College, Scottsbluff, NE

Educational Services Specialist, 2018-2019

- Using the institutional software and tools available and with minimal supervision
- Establish and implement workflow patterns and standards related to course/section scheduling, room assignments, and other processes.
- Identify and resolve data input and reporting errors and serve as the subject matter expert on all academic scheduling related issues; make recommendations regarding policies and procedures impacting the academic mission of the institution.
- Using the institutional software available, write reports and query data for use in determining activities such as faculty workload, course enrollment planning, and space utilization.
- Create spreadsheets to analyze and manage data used in institutional curriculum and workload decision-making.
- Assist Educational Services, faculty, and other units with processes supporting the academic and student service missions of the institution.
- Provide support for bi-monthly Academic Practices Committee, including scheduling meetings, managing the agenda, and providing a permanent record of meetings.
- Serve as primary contact for internal and external contacts with the office; serve as a resource for and provide information to the faculty, staff, current and former students, and constituents from outside agencies on myriad policies and processes related to enrollment and curriculum.
- Provide administrative support for the Dean of Instruction. Responsibilities include:
 - Scheduling appointments, including large group meetings;
 - Making travel arrangements, including car, airline, and hotel reservations; processing travel requests and expense reports; and creating and maintaining filing systems, electronic and hard copy, as necessary.

- Thorough knowledge and extensive use of Microsoft Word, Presentation, Excel and Outlook.
- Assist, as necessary, with the smooth daily operation of the office, responding to telephone and walk-inquiries and providing referrals as appropriate.

La Petite Academy, Albuquerque, NM

Lead Preschool Teacher, 2017-2018

- Plan activities that simulate growth and development in all major developmental areas.
- Responsible for managing twelve children between the ages of three to four.
- Communicate with parents and guardians on a regular basis via annual assessments, quarterly meetings and monthly face-to-face or phone conversations.
- Participated in monthly faculty meetings.
- Responsible for completing monthly trainings.

Western Nebraska Community College, Scottsbluff, NE

Student Employment-Administrative Assistant, 2016-2017

- Dedicated to creating and maintaining adjunct files.
- Knowledge in Colleague.
- Responsible for creating, distributing and scanning Class Climate Surveys, a survey dedicated to student feedback.
- Dedicated to maintaining master syllabi by updating the syllabi monthly due to the changes made by the Curriculum Council.
- Thorough knowledge and extensive use of Microsoft Word, Presentation, Excel and Outlook.

EDUCATION

- **Western Nebraska Community College**, Scottsbluff, NE
 - Associate of Arts, Early Childhood Education
- **Central Community College, Columbus, NE**
 - General Studies

REFERENCES

- **Available upon request.**

MEMORANDUM

TO: Risk Management Committee

FROM: Lynne D. Koski (Vice President of Administrative Services)

DATE: November 17, 2021

RE: Natural Resources District Hazard Mitigation Plan

Josh Vesper, Facilities Operations Assistant Director and Safety Coordinator, submitted the Western Nebraska Community College (WNCC) hazard mitigation plan to be included in the North Platte District mitigation plan. For WNCC to be eligible for FEMA grant funding, to assist with funding the identified projects, or recover from a natural disaster, approval from the WCCA Board of Governors and Board President signature is required.

Phil Kelly reviewed the executive summary and resolution and recommends moving forward with approval.



September 30, 2021

RE: North Platte NRD Hazard Mitigation Plan Update – Public Review and Adoption

Dear Hazard Mitigation Planning Participant:

The 2021 North Platte NRD Hazard Mitigation Plan has begun its Public Review Period and the current draft is available for review online. This draft includes the latest revisions that were discussed at the second round of meetings. **You may review the draft at the project website:** <https://jeo.com/npnrd-hmp>

The draft is available for public comment from **Thursday, September 30 to Thursday, October 21, 2021**. At the end of the Public Review Period, the complete plan will be submitted to the Nebraska Emergency Management Agency (NEMA) and the Federal Emergency Management Agency (FEMA) for final approval. This is your last opportunity to review the plan and submit to JEO any requested changes or corrections, prior to its submission to NEMA and FEMA.

Please carefully review this draft with your local planning team and verify that the information therein is accurate to the best of your knowledge. Please inform JEO as soon as possible should you desire any changes. To request changes, you can mark up a section, scan it, and email it to akohel@jeo.com; fax it to (402) 435-4110; or use the comment box on the project website. If JEO does not receive changes from you by Thursday, October 21, we will assume that your jurisdiction has reviewed this section and approves of it as written.

At this time, jurisdictions may also adopt the plan locally. Adoption would apply to the eventual FEMA-approved version of the plan. Attached is an example resolution that you may use or adapt to fit your local needs.

After local adoption and FEMA approval, your jurisdiction will become eligible for FEMA project grant funding to assist with implementation of actions in this plan. The adopted resolution must be returned to JEO Consulting Group, Inc. for submittal to NEMA/FEMA. Send a copy of the signed, adopted resolution to JEO Consulting Group via email at akohel@jeo.com; fax to (402) 435-4110; or mail to:

JEO Consulting Group, Inc.
Attn: Anthony Kohel
2000 Q Street, Suite 500
Lincoln, Nebraska 68503

Thank you for helping us provide your community with an accurate and comprehensive hazard mitigation plan.

Sincerely,

Phil Luebbert, Project Manager

Encl: Adoption resolution example

RESOLUTION NUMBER _____

WHEREAS, the Federal Disaster Mitigation Act of 2000 was signed in to law on October 30, 2000, placing new emphasis on state and local mitigation planning for natural hazards and requiring communities to adopt a hazard mitigation action plan to be eligible for pre-disaster and post-disaster federal funding for mitigation purposes; and

WHEREAS, a Multi-Jurisdictional Hazard Mitigation Plan was prepared by the North Platte Natural Resources District, with assistance from JEO Consulting Group, Inc.

WHEREAS, the purpose of the mitigation plan was to lessen the effects of disasters by increasing the disaster resistance of the counties and participating jurisdictions located within the planning boundary by identifying the hazards that affect Western Nebraska Community College and prioritize mitigation strategies to reduce potential loss of life and property damage from those hazards, and

WHEREAS, FEMA regulations require documentation that the plan has been formally adopted by the governing body of Western Nebraska Community College in the form of a resolution and further requesting approval of the plan at the Federal Level; and

NOW, THEREFORE, the governing body of Western Nebraska Community College does herewith adopt the most recent and FEMA approved version of the North Platte NRD Multi-Jurisdictional Hazard Mitigation Plan Update in its entirety; and

PASSED AND APPROVED this _____ day of _____, 2021.

President of Board

ATTEST:

Clerk

EXECUTIVE SUMMARY

Introduction

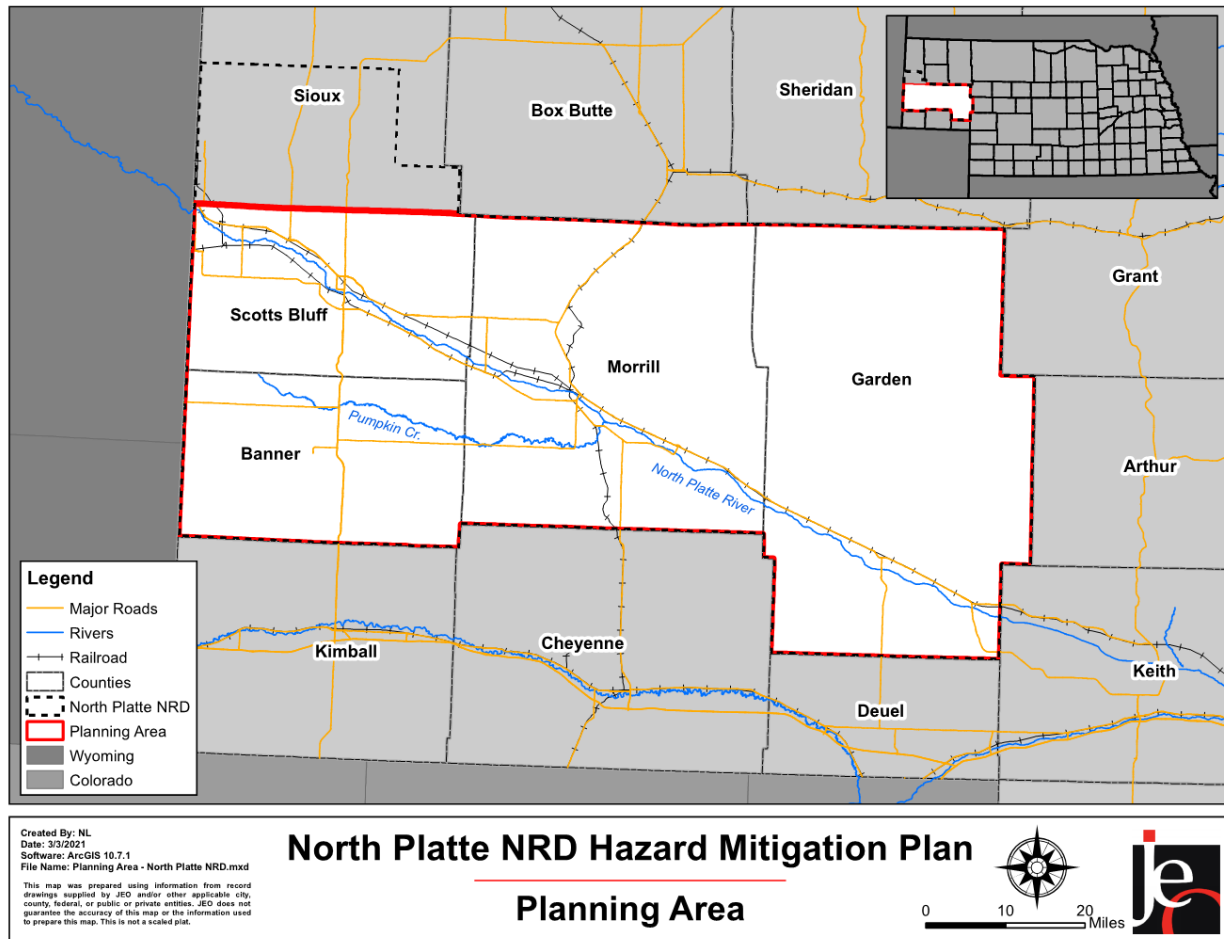
This plan is an update to the North Platte Natural Resources District (NPNRD) Hazard Mitigation Plan (HMP) approved in 2016. The plan update was developed in compliance with the requirements of the Disaster Mitigation Act of 2000 (DMA 2000).

Hazard mitigation planning is a process in which hazards are identified and profiled; people and facilities at-risk are identified and assessed for threats and potential vulnerabilities; and strategies and mitigation measures are identified. Hazard mitigation planning increases the ability of communities to effectively function in the face of natural and human-caused disasters. The goal of the process is to reduce risk and vulnerability, in order to lessen impacts to life, the economy, and infrastructure. Plan participants are listed in the following table and illustrated in the following planning area map.

Table 1: Participating Jurisdictions

PARTICIPATING JURISDICTIONS	
North Platte NRD	Other Special Jurisdictions
Region 21 Emergency Management	Banner County School District
Region 22 Emergency Management	Bayard School District
Banner County	Gering School District
Garden County	Minatare Public Schools
Village of Lewellen	Mitchell Public Schools
City of Oshkosh	Scottsbluff Public Schools
Morrill County	Western Nebraska Community College
City of Bayard	Western Nebraska Regional Airport
City of Bridgeport	Panhandle Public Health District
Village of Broadwater	Broadwater Fire District
Scotts Bluff County	Minatare/Melbeta Fire District
City of Gering	Alliance Irrigation District
Village of Henry	Bridgeport Irrigation District
Village of Lyman	Castle Rock Irrigation District
Village of McGrew	Enterprise Irrigation District
Village of Melbeta	Farmers Irrigation District
City of Minatare	Gering-Ft. Laramie Irrigation District
City of Mitchell	Hooper Irrigation District
City of Scottsbluff	Lisco Irrigation District
City of Terrytown	Midland-Overland Canal Company
	Minatare Mutual Canal and Irrigation Company
	Mitchell Irrigation District
	Northport Irrigation District
	Pathfinder Irrigation District

Figure 1: Project Area



Goals and Objectives

The potential for disaster losses and the probability of occurrence of natural and human-caused hazards present a significant concern for the jurisdictions participating in this plan. The driving motivation behind this hazard mitigation plan is to reduce vulnerability and the likelihood of impacts to the health, safety, and welfare of all citizens in the planning area. To this end, the Hazard Mitigation Planning Team reviewed and approved goals which helped guide the process of identifying both broad-based and community-specific mitigation strategies and projects that will, if implemented, reduce their vulnerability and help build stronger, more resilient communities.

Goals from the 2016 HMP were reviewed, and the Hazard Mitigation Planning Team agreed that they are still relevant and applicable for this plan update. Jurisdictions that participated in this plan update agreed that the goals identified in 2016 would be carried forward and utilized for the 2021 plan. The goals for this plan update are as follows:

Goal 1: Protect Health and Safety of Residents

Objective 1.1: Reduce or prevent damage to property or prevent loss of life or serious injury (overall intent of the plan).

Goal 2: Reduce Future Losses from Hazard Events

Objective 2.1: Provide protection for existing structures, future development, critical facilities, services, utilities, and trees to the extent possible.

Objective 2.2: Develop hazard-specific plans, conduct studies or assessments, and retrofit jurisdictions to mitigate for hazards and minimize their impact.

Objective 2.3: Minimize and control the impact of hazard events through enacting or updating ordinances, permits, laws, or regulations.

Objective 2.4: Reduce or eliminate economic impacts from hazards.

Goal 3: Increase Public Awareness and Education on the Vulnerability to Hazards

Objective 3.1: Develop and provide information to residents and businesses about the types of hazards they are exposed to, what the effects may be, where they occur, and what they can do to be better prepared for them.

Goal 4: Improve Emergency Management Capabilities

Objective 4.1: Develop or improve Emergency Response Plans, procedures, and abilities; increase the capability to respond.

Objective 4.2: Develop or improve Evacuation Plan and procedures.

Objective 4.3: Improve warning systems and ability to communicate to residents and businesses during and following a disaster or emergency.

Goal 5: Pursue Multi-Objective Opportunities (whenever possible)

Objective 5.1: When possible, use existing resources, agencies, and programs to implement the projects.

Objective 5.2: When possible, implement projects that achieve several goals.

Goal 6: Enhance Overall Resilience and Promote Sustainability

Objective 6.1: Incorporate hazard mitigation and adaptation into updating other existing planning endeavors (e.g., comprehensive plans, zoning ordinance, subdivision regulation, etc.).

Summary of Changes

The hazard mitigation planning process undergoes several changes during each plan update to best accommodate the planning area and specific conditions. Changes from the 2016 Hazard Mitigation Plan and planning process in this update included: combined risk assessment for hazards with similar impacts and mitigation strategies (Tornadoes and High Winds, and Severe Thunderstorms with Hail); the addition of Hazardous Materials - Transportation and Public Health Emergency as discussed hazards, the elimination of Urban Fire as a discussed hazard; modified public meeting planning process to respond to the COVID-19 pandemic; and the inclusion of Plan Maintenance sections to individual community profiles.

This update also works to unify the various planning mechanisms in place throughout the participating communities (i.e. comprehensive plans, local emergency operation plans, zoning ordinances, building codes, etc.) to ensure that the goals and objectives identified in those

Executive Summary

planning mechanisms are consistent with the strategies and projects included in this plan. Other changes were made based on comments from the 2016 Review Tool:

- Updated language to describe public engagement in more detail.
- Planning area identified in national maps.
- Updated “Lead Agency” for mitigation actions to be an agency, department, or individual instead of a building

It should be noted as well that due to the coronavirus disease 2019 (COVID-19), some adjustments were made to the planning process to appropriately accommodate plan meeting dates and requirements. To best protect residents and staff members in the planning area, all meetings were held via an online and phone format rather than in-person public workshop meetings. Additional changes and summary of the planning process are described in Section Two.

Plan Implementation

Various communities across the planning area have implemented hazard mitigation projects following the 2016 Hazard Mitigation Plan. A few examples of completed projects include a new safe room, streambank stabilization, improved snow/ice removal program, a new well and storage tank, tree inventory, Tree City USA participation, floodplain mapping, and others. In order to build upon these prior successes and to continue implementation of mitigation projects, despite limited resources, communities will need to continue relying upon multi-agency coordination as a means of leveraging resources. Communities across the region have been able to work with a range of entities to complete projects; potential partners for future project implementation include but are not limited to: Nebraska Forest Service (NFS), Nebraska Department of Transportation (NDOT), Nebraska Department of Natural Resources (NeDNR), Nebraska Emergency Management Agency (NEMA), United States Department of Agriculture (USDA), and United States Army Corps of Engineers (USACE).

Executive Summary of Reimbursable Full-time Equivalent Student Enrollment and Reimbursable Educational Units Audit for Western Community College Area August 2021

Auditing agency: Dana F. Cole & Company, LLP

Purpose: In accordance with federal auditing standards, to verify that Western Community College Area's internal enrollment controls ensure that:

- A. FTE and REU statements are presented **free from material misstatement, whether due to fraud or error.**
- B. Encompass **only courses listed on the Master Course List** of Western Community College Area.
 - a. This is developed in conjunction with CCPE and peer institutions the year prior to the FTE/REU audit.
- C. Are prepared **in accordance with the Nebraska Community College Annual State Aid Enrollment Guidelines and Processes.**

WNCC audit findings:

- A. WNCC prepared a **fair presentation of the enrollment statements.**
- B. WNCC's internal enrollment control is relevant to the preparation and presentation of enrollment statements that **are free from material misstatement, whether due to fraud or error.**
- C. Western Nebraska Community College's basic enrollment statements, to include the reimbursable full-time equivalent (FTE) student enrollment and the reimbursable educational units (REU), **are free from material misstatement, whether due to fraud or error.**
- D. The enrollment statements referred to above present fairly, in all material respects, the FTE and REU **consisting of only courses listed on the Master Course List of Western Community College Area in accordance with Nebraska Community College Annual State Aid Enrollment Audit Guidelines and Process.**

WESTERN COMMUNITY COLLEGE AREA
FINANCIAL STATEMENTS
JUNE 30, 2021 and 2020

WESTERN COMMUNITY COLLEGE AREA
TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1-3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4-11
FINANCIAL STATEMENTS	
Statements of Net Position	12
Statements of Revenues, Expenses, and Changes in Net Position	13
Statements of Cash Flows	14-15
NOTES TO FINANCIAL STATEMENTS	16-32
ACCOMPANYING INFORMATION	
Schedule of General Fund Revenues	33
Schedule of General Fund Expenditures	34-35
Schedule of Expenditures of Federal Awards	36
Notes to Schedule of Expenditures of Federal Awards	37
REPORTS REQUIRED BY <i>GOVERNMENT AUDITING</i> <i>STANDARDS</i> , AND UNIFORM GUIDANCE	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .	38-39
Independent Auditors' Report on Compliance for Each Major Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	40-41
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	42-43
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS	44
CORRECTIVE ACTION PLAN	45



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Governors
Western Community College Area
Scottsbluff, Nebraska

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities and the discretely presented component unit of Western Community College Area (College) as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of Western Nebraska Community College Foundation, a discretely presented component unit of the College, were not audited in accordance with *Government Auditing Standards*.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities and the discretely presented component unit of Western Community College Area as of June 30, 2021 and 2020, and the respective changes in financial position and cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 11 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Western Community College Area's basic financial statements. The schedules of general fund revenues, schedule of general fund expenditures, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the financial statements.

The schedule of general fund revenues, schedule of general fund expenditures, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly presented 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 November 12, 2021, on our consideration of Western Community College Area's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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 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 Western Nebraska College Area's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Scottsbluff, Nebraska
November 12, 2021

WESTERN COMMUNITY COLLEGE AREA MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Western Community College Area's annual financial report presents Management's Discussion and Analysis of the College's financial performance during the fiscal year ended June 30, 2021. Western Nebraska Community College Foundation is a legally separate not-for-profit corporation and is reported as a discretely presented component unit based on the nature and significance of its relationship to the College. Management's Discussion and Analysis does not contain information on the Foundation. Please read Management's Discussion and Analysis in conjunction with the College's financial statements, which follow this section.

Using this annual report

This discussion and analysis is intended as an introduction to the College's basic financial statements and notes to the financial statements. The financial statements include three components: The Statement of Net Position; the Statement of Revenues, Expenses, and Changes in Net Position; and the Statement of Cash Flows provide information on the College as a whole and present a long-term view of the College's finances.

The Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Net Position

One of the most important questions asked about the College's finances is, "Is Western Community College Area, as a whole, better off as a result of the year's activities?" The Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Net Position report information on the College as a whole and on its activities in a way that helps answer this question. When revenues and other support exceed expenses, the result is an increase in net position. When the reverse occurs, the result is a decrease in net position. The relationship between revenues and expenses may be thought of as the College's operating results.

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the College's net position and changes in it. You can think of the College's net position (the difference between assets and liabilities) as one way to measure the College's financial health, or financial position. Over time, increases or decreases in the College's net position are one indicator of whether financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as enrollment trends, placement results, program quality, condition of buildings, campus safety and other factors to assess the overall health of the institution.

WESTERN COMMUNITY COLLEGE AREA
MANAGEMENT'S DISCUSSION AND ANALYSIS

Figure 1
Western Community College Area
Net Position
(in thousands of dollars)

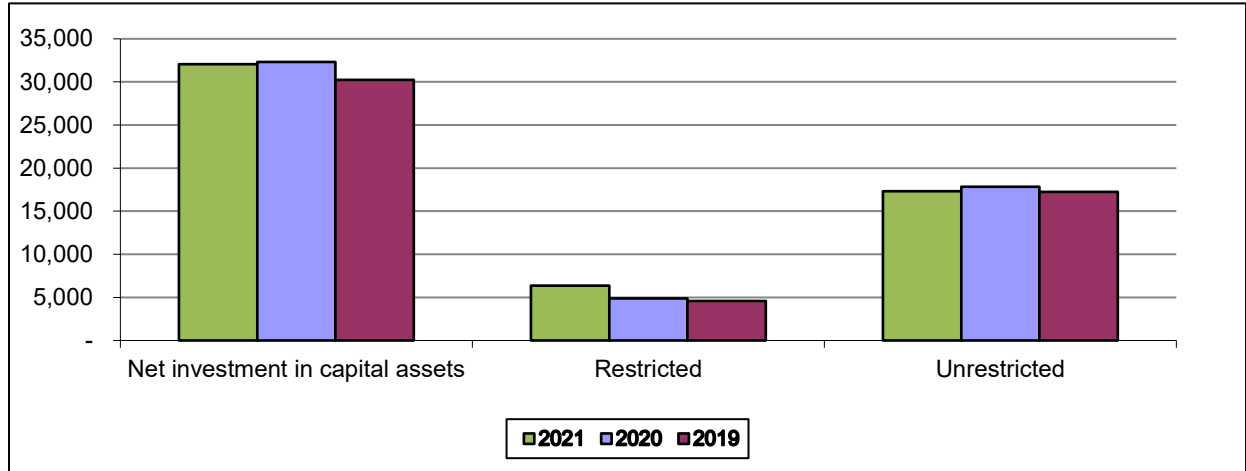


Table 1
Western Community College Area
Net Position
(in thousands of dollars)

	2021	2020	2019
Current assets	27,315	25,503	26,831
Noncurrent assets	1,148	1,194	1,224
Capital assets	<u>42,429</u>	<u>43,505</u>	<u>42,265</u>
Total assets	<u>70,892</u>	<u>70,202</u>	<u>70,320</u>
Deferred Outflows	<u>-</u>	<u>-</u>	<u>-</u>
Current liabilities	4,620	3,862	5,573
Noncurrent liabilities	<u>9,655</u>	<u>10,372</u>	<u>11,202</u>
Total liabilities	<u>14,275</u>	<u>14,234</u>	<u>16,775</u>
Deferred Inflows	<u>855</u>	<u>950</u>	<u>1,450</u>
Net position			
Invested in capital assets			
net of related debt	32,058	32,303	30,240
Restricted	6,377	4,895	4,600
Unrestricted	<u>17,327</u>	<u>17,820</u>	<u>17,255</u>
Total net position	<u>55,762</u>	<u>55,018</u>	<u>52,095</u>

Net position of the College increased by 1.4% (\$745 thousands) for the fiscal year ended June 30, 2021. The increase in net position is due to the following factors:

Net position increased primarily due to increased current assets at the end of the year.

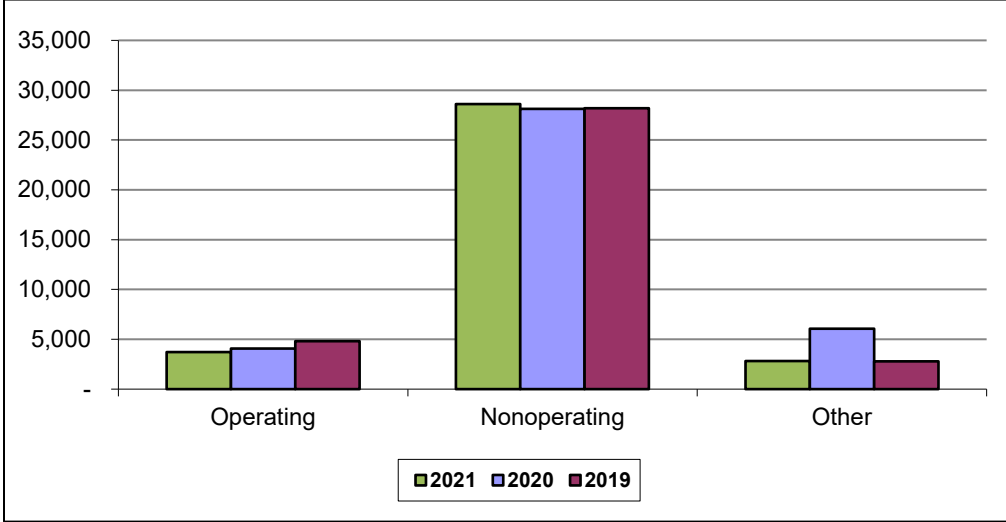
WESTERN COMMUNITY COLLEGE AREA
MANAGEMENT'S DISCUSSION AND ANALYSIS

Table 2
Western Community College Area
Statement of Revenues, Expenses, and
Changes in Net Position
(in thousands of dollars)

	2021	2020	2019
Operating revenue			
Student tuition and fees	1,845	1,869	2,120
Grants and contracts	174	262	394
Auxiliary enterprises	1,666	1,894	2,166
Other	<u>25</u>	<u>47</u>	<u>127</u>
Total operating revenue	<u>3,710</u>	<u>4,072</u>	<u>4,807</u>
Operating expense			
Personnel services	18,456	19,288	18,455
Operating expenses	12,363	11,534	11,106
Travel	234	434	667
Capital assets not capitalized	373	1,630	372
Depreciation	<u>2,570</u>	<u>2,068</u>	<u>1,653</u>
Total operating expenses	<u>33,996</u>	<u>34,954</u>	<u>32,253</u>
Net operating loss	<u>(30,286)</u>	<u>(30,882)</u>	<u>(27,446)</u>
Nonoperating revenue			
State aid	12,948	12,762	12,543
Property taxes	10,425	10,429	10,160
Grants and contracts	4,951	4,168	3,817
Other grants and contributions	95	500	1,338
Investment income	186	254	339
Interest on capital debt	<u>(378)</u>	<u>(379)</u>	<u>(353)</u>
Net nonoperating revenues	<u>28,227</u>	<u>27,734</u>	<u>27,844</u>
Other Income			
Capital appropriations	2,802	2,772	2,800
Insurance proceeds	-	3,296	-
Gain (loss) on sale of capital assets	<u>2</u>	<u>2</u>	<u>-</u>
Net other income	<u>2,804</u>	<u>6,070</u>	<u>2,800</u>
Increase in net position	745	2,922	3,198
Net position			
Net position beginning of year	<u>55,017</u>	<u>52,095</u>	<u>48,897</u>
Net position end of year	<u>55,762</u>	<u>55,017</u>	<u>52,095</u>

WESTERN COMMUNITY COLLEGE AREA
MANAGEMENT'S DISCUSSION AND ANALYSIS

Figure 2
Western Community College Area
Revenues
(in thousands of dollars)



The change in revenues was the result of the following:

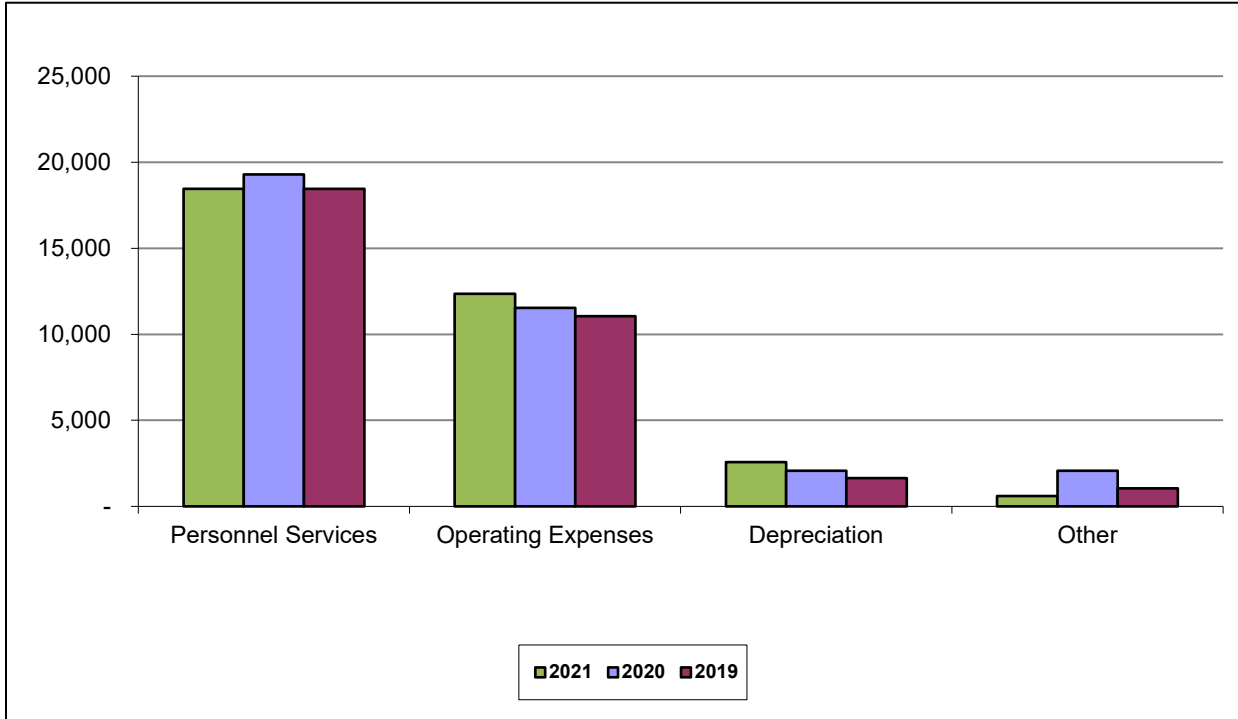
Operating revenue decreased by 8.9% (\$361 thousands), primarily due to decreases in auxiliary enterprises.

Nonoperating revenue increased by 1.7% (\$491 thousands). State aid increased by 1.7%, and government grants and contracts increased by 18.8%.

Other income decreased by 53.8% (\$3,266 thousands), primarily due to insurance proceeds related to damage from a hailstorm.

WESTERN COMMUNITY COLLEGE AREA
MANAGEMENT'S DISCUSSION AND ANALYSIS

Figure 3
Western Community College Area
Expenses
(in thousands of dollars)



The change in expenses was the result of the following:

Total expenses decreased 2.7% (\$959 thousands) for fiscal year ended June 30, 2021.

Personnel services decreased 4.3% (\$832 thousands).

Operating expenses increased 7.2% (\$828 thousands).

Depreciation increased by 24.3% (\$502 thousands).

Other expenses decreased by 70.6% (\$1,457 thousands).

The Statement of Cash Flows

Another way to assess the financial health of the College is to look at the Statement of Cash Flows. The purpose of the Statement of Cash Flows is to provide relevant information about cash receipts and cash payments made by the College during a fiscal year. The Statement also helps users to assess the College's:

- Ability to generate future net cash flows
- Ability to meet its obligations as they come due
- Needs for external financing

WESTERN COMMUNITY COLLEGE AREA
MANAGEMENT'S DISCUSSION AND ANALYSIS

Table 3
Western Community College Area
Cash Flows
(in thousands of dollars)

	2021	2020	2019
Cash provided by (used in):			
Operating activities	(26,207)	(30,080)	(25,509)
Noncapital financing activities	27,671	27,190	26,237
Capital and related financing activities	282	2,068	(5,303)
Investing activities	<u>350</u>	<u>5,038</u>	<u>148</u>
Net increase (decrease) in cash and cash equivalents	2,096	4,216	(4,427)
Cash and cash equivalents, beginning of year	<u>10,598</u>	<u>6,382</u>	<u>10,809</u>
Cash and cash equivalents, end of year	<u><u>12,694</u></u>	<u><u>10,598</u></u>	<u><u>6,382</u></u>

The change in cash flow was the result of the following:

Cash used by operating activities decreased \$3,873 thousands (12.9%) primarily due to a decrease in operating expenses and non-capitalized assets.

Cash provided by noncapital financing activities increased \$481 thousands (1.8%) due to increases in state aid appropriations and property tax receipts.

Cash provided by capital and related financing activities decreased \$1,786 thousands (86.3%) primarily due to insurance proceeds received in the prior year, which was offset by a decrease in acquisition and construction of capital assets in the current year.

Cash provided by investing activities decreased by \$4,688 thousands due primarily to a decrease in the maturities of CDs.

Cash and cash equivalents increased for the 2020-21 fiscal year by \$2,096 thousands (19.8%) primarily because of a decrease in payments for operating expenses and non-capitalized assets.

WESTERN COMMUNITY COLLEGE AREA
MANAGEMENT'S DISCUSSION AND ANALYSIS

Capital asset and debt administration

Capital Assets

Table 4
Western Community College Area
Capital Assets
(Net of depreciation, in thousands of dollars)

	2021	2020	2019
Land and improvements	1,842	1,919	1,993
Buildings	37,798	39,563	20,801
Equipment	1,806	1,965	1,819
Construction in progress	<u>984</u>	<u>58</u>	<u>17,652</u>
	<u>42,430</u>	<u>43,505</u>	<u>42,265</u>

Major capital additions funded this year and the source of resources that funded the acquisition include (in thousands of dollars):

Equipment purchases from general operating funds	346
Equipment purchases from grant funds	110
Equipment purchases from auxiliary funds	-
Construction in progress from capital improvement funds	1,038

The College has planned capital expenditures for the fiscal year ending June 30, 2022, of approximately \$6,276 thousands.

Equipment financed by the General Fund, student fees and capital grants will total \$802 thousands.

Other capital construction projects of \$5,474 thousands will be financed from the Capital Improvement Fund and the ADA/Hazardous Materials Fund.

More detailed information about the College's capital assets is presented in Note 6 of the financial statements.

WESTERN COMMUNITY COLLEGE AREA
MANAGEMENT’S DISCUSSION AND ANALYSIS

Debt

At June 30, 2021 and 2020, the College had \$10,414 and \$11,202 thousands debt outstanding.

Table 5
Western Community College Area
Outstanding Debt
(in thousands of dollars)

	2021	2020	2019
2012 Student facility bond	-	1,490	1,679
2013 Limited tax facility refunding bonds	975	1,125	1,275
2015 Student facility revenue bond	-	1,388	1,471
2018 Capital lease payable	6,799	7,199	7,600
2021 Student facility revenue bond	<u>2,640</u>	<u>-</u>	<u>-</u>
	<u>10,414</u>	<u>11,202</u>	<u>12,025</u>

Economic factors that will affect the future

The economic position of Western Community College Area is closely tied to that of the State. For 2021-2022, the Nebraska Legislature increased State Aid to Western Nebraska Community College in the amount of \$182,691.

The College Board of Governors adopted a total college property tax levy of 10.1653 cents for 2021-2022. Valuations for the 13-county service area increased 2.12%, which also increased the total college property tax request by \$265,708 at that levy.

Tuition rates were increased \$2.00 per credit hour for Border State students, and \$3.00 per credit hour for Non-resident students. There was no change in the rate for In-state students.

The College Board of Governors refinanced some of Western Community College Area’s long-term debt during fiscal year 2020-2021. The refinanced debt had a principal balance of \$2,598,285 and will save the College approximately \$207,000 over the life of the debt. Additional information can be found in Notes 8 and 9.

The COVID-19 (Coronavirus) outbreak has prompted global concern. Consequently, the College may experience a loss in revenue sources due to the economic impacts of the virus, or may experience an increase in costs to provide services. An estimate of the effect of the COVID-19 pandemic cannot be made at this time.

Financial contact

The College’s financial statements are designed to present users with a general overview of the College’s finances and demonstrate the College’s accountability. If you have questions about the report or need additional information, contact the College’s Vice President of Administrative Services, Lynne D. Koski, at 1601 East 27th Street, Scottsbluff, Nebraska 69361, or call (308) 635-3606.

**Western Community College Area
Statements of Net Position
June 30, 2021 and 2020**

	<u>2021</u>		<u>2020</u>	
	College	Foundation	College	Foundation
Assets				
Current Assets				
Cash and cash equivalents	12,614,567	1,219,018	10,524,865	1,977,165
Restricted cash	80,058	-	73,456	-
Short-term investments	7,356,407	6,159,861	7,546,480	4,640,829
Property taxes receivable	4,779,403	-	5,038,800	-
Accounts receivable (net)	2,008,539	312,100	1,199,094	460,906
Interest receivable	1,720	1,154	23,455	2,819
Inventories	222,911	-	265,396	-
Prepaid expense	156,842	-	736,220	-
Pledge receivable - current	95,000	-	95,000	-
Total current assets	<u>27,315,447</u>	<u>7,692,133</u>	<u>25,502,766</u>	<u>7,081,719</u>
Noncurrent Assets				
Deposit with Foundation	387,660	-	339,021	-
Pledge receivable	760,000	-	855,000	-
Capital assets - net	42,429,579	151,945	43,505,271	159,946
Total non-current assets	<u>43,577,239</u>	<u>151,945</u>	<u>44,699,292</u>	<u>159,946</u>
Total assets	<u>70,892,686</u>	<u>7,844,078</u>	<u>70,202,058</u>	<u>7,241,665</u>
Liabilities				
Current liabilities				
Accounts payable	1,664,493	279,010	885,364	309,167
Accrued salaries	1,960,483	-	1,866,743	-
Accrued interest	9,464	-	19,853	-
Deposits	32,722	-	44,256	-
Bonds payable - current	358,750	-	429,487	-
Capital lease payable - current	400,342	-	400,342	-
Annuity payable - current	-	9,710	-	14,785
Pledge payable - current	-	95,000	-	95,000
Deposits held in custody for others	194,449	387,660	216,295	339,021
Total current liabilities	<u>4,620,703</u>	<u>771,380</u>	<u>3,862,340</u>	<u>757,973</u>
Noncurrent liabilities				
Bonds payable	3,256,250	-	3,573,286	-
Capital lease payable	6,398,632	-	6,798,974	-
Annuity payable	-	169,811	-	179,522
Pledge payable	-	760,000	-	855,000
Total non-current liabilities	<u>9,654,882</u>	<u>929,811</u>	<u>10,372,260</u>	<u>1,034,522</u>
Total liabilities	<u>14,275,585</u>	<u>1,701,191</u>	<u>14,234,600</u>	<u>1,792,495</u>
Deferred Inflows of Resources				
	<u>855,000</u>	<u>-</u>	<u>950,000</u>	<u>-</u>
Net Position				
Net investment in capital assets	32,057,554	151,945	32,303,183	159,946
Restricted for:				
Expendable				
Loans	137,194	-	136,352	-
Capital projects	5,509,592	-	4,043,819	-
Other	563,660	2,779,083	547,547	2,156,248
Nonexpendable	166,581	2,645,987	166,581	2,581,408
Unrestricted	17,327,520	565,872	17,819,976	551,568
Total net position	<u>55,762,101</u>	<u>6,142,887</u>	<u>55,017,458</u>	<u>5,449,170</u>

See accompanying notes to financial statements.

Western Community College Area
Statement of Revenues, Expenses and Changes in Net Position
For the Years ended June 30, 2021 and 2020

	2021		2020	
	College	Foundation	College	Foundation
Revenues				
Operating revenues				
Tuition and fees	1,844,857	-	1,869,427	-
Nongovernmental grants and contracts	173,973	-	261,748	-
Auxiliary enterprises	1,665,582	-	1,893,514	-
Other operating income	25,449	33,175	47,041	31,534
Total operating revenues	<u>3,709,861</u>	<u>33,175</u>	<u>4,071,730</u>	<u>31,534</u>
Expenses				
Operating expenses				
Personnel services	18,456,375	-	19,288,070	-
Operating expenses	12,362,634	1,306,571	11,534,158	1,239,246
Travel	233,540	-	434,281	-
Noncapitalized capital assets	373,128	-	1,629,690	-
Depreciation	2,570,148	8,000	2,068,291	8,000
Total operating expenses	<u>33,995,825</u>	<u>1,314,571</u>	<u>34,954,490</u>	<u>1,247,246</u>
Operating income (loss)	<u>(30,285,964)</u>	<u>(1,281,396)</u>	<u>(30,882,760)</u>	<u>(1,215,712)</u>
Nonoperating Revenues (Expenses)				
Governmental appropriations				
State aid	12,948,139	-	12,762,192	-
Property taxes	10,424,867	-	10,429,429	-
Governmental grants and contracts				
Federal	4,554,798	-	3,882,661	-
State	396,147	-	285,002	-
Nongovernmental grants and contracts	95,000	-	500,000	-
Gifts	-	985,884	-	1,478,078
Investment income	185,964	989,229	254,199	156,121
Interest on capital assets - related debt	(377,886)	-	(378,546)	-
Net nonoperating revenues (expenses)	<u>28,227,029</u>	<u>1,975,113</u>	<u>27,734,937</u>	<u>1,634,199</u>
Income before other revenues, (expenses), gains, or (losses)	<u>(2,058,935)</u>	<u>693,717</u>	<u>(3,147,823)</u>	<u>418,487</u>
Other Income				
Capital appropriations	2,801,198	-	2,772,063	-
Insurance proceeds	-	-	3,296,618	-
Gain (loss) on disposal of capital assets	2,380	-	1,600	-
Total other income	<u>2,803,578</u>	<u>-</u>	<u>6,070,281</u>	<u>-</u>
Increase in net position	744,643	693,717	2,922,458	418,487
Net Position				
Net position - beginning of year	<u>55,017,458</u>	<u>5,449,170</u>	<u>52,095,000</u>	<u>5,030,683</u>
Net position - end of year	<u><u>55,762,101</u></u>	<u><u>6,142,887</u></u>	<u><u>55,017,458</u></u>	<u><u>5,449,170</u></u>

See accompanying notes to financial statements.

**Western Community College Area
Statements of Cash Flows - Direct Method
For the Years ended June 30, 2021 and 2020**

	2021	2020
Cash flows from operating activities		
Tuition and fees	1,722,877	1,899,940
Payments for personnel services	(18,362,634)	(19,127,521)
Payments for operating expenses	(9,818,776)	(12,656,563)
Payments for non-capitalized assets	(373,129)	(1,629,690)
Payments for financial aid awards	(1,338,473)	(1,232,218)
Collection of loans to students and employees	38,792	51,082
Loans issued to students and employees	(40,059)	(48,614)
Auxiliary enterprise receipts	1,665,582	1,893,514
Other receipts (payments)	298,786	769,131
Net cash provided by (used in) operating activities	<u>(26,207,034)</u>	<u>(30,080,939)</u>
Cash flows from noncapital financing activities		
State aid appropriation	12,948,139	12,762,192
Property taxes	10,629,502	10,324,009
Collection of loans to students	1,104,404	1,161,637
Loans issued to students	(1,104,404)	(1,161,637)
Federal grants and awards	3,297,363	3,537,532
Gifts and grants for other than capital purposes	796,164	566,559
Net cash provided by (used in) noncapital financing activities	<u>27,671,168</u>	<u>27,190,292</u>
Cash flows from capital financing activities		
Property taxes - capital improvement fund	2,855,961	2,781,943
Purchase of capital assets	(456,455)	(850,183)
Acquisition and construction of capital assets	(1,038,001)	(2,458,136)
Proceeds for capital debt issue	2,640,000	-
Insurance proceeds	-	3,296,618
Other grants and contributions	95,000	500,000
Principal paid on capital debt	(3,428,115)	(823,258)
Net proceeds from the sale of capital asset	2,380	1,600
Interest paid on capital debt	(388,274)	(380,208)
Net cash provided by (used in) capital financing activities	<u>282,496</u>	<u>2,068,376</u>
Cash flows from investing activities		
Proceeds from sales and maturities of investments	10,679,246	30,400,205
Interest on investments	207,699	317,709
Purchase of investments	(10,537,271)	(25,679,410)
Net cash provided by (used in) investing activities	<u>349,674</u>	<u>5,038,504</u>
Net increase (decrease) in cash and cash equivalents	2,096,304	4,216,233
Cash and cash equivalents - beginning of year	<u>10,598,321</u>	<u>6,382,088</u>
Cash and cash equivalents - end of year	<u><u>12,694,625</u></u>	<u><u>10,598,321</u></u>
Components of cash		
Cash	12,614,567	10,524,865
Restricted Cash	80,058	73,456
	<u><u>12,694,625</u></u>	<u><u>10,598,321</u></u>

**Western Community College Area
Statements of Cash Flows - Direct Method (Continued)
For the Years ended June 30, 2021 and 2020**

	2021	2020
Reconciliation of net operating income (loss) to net cash provided by (used in) operating activities		
Operating income (loss)	(30,285,964)	(30,882,760)
Adjustments to reconcile net income (loss) to net cash provided by (used in) operating activities:		
Depreciation	2,570,148	2,068,291
Changes in operating assets and liabilities:		
Accounts receivable	48,698	489,363
Student and staff notes receivable	(1,267)	2,468
Inventories	42,485	(33,578)
Prepaid expenses	579,378	(9,350)
Accounts payable	779,128	(1,913,615)
Accrued salaries	93,740	160,549
Other Liabilities	-	-
Deposits held for others	(33,380)	37,693
	<u>(33,380)</u>	<u>37,693</u>
Net cash used in operating activities	<u>(26,207,034)</u>	<u>(30,080,939)</u>

See accompanying notes to financial statements.

Western Community College Area
Notes to Financial Statements

Note 1. Organization and summary of significant accounting policies

Western Community College Area was established July 1, 1973, by legislative action. The Area encompasses the 13 counties of the Nebraska panhandle. An eleven-member Board of Governors is the College's ruling body and establishes the policies and procedures by which the College is governed.

Reporting Entity

The concept underlying the definition of the financial reporting entity is that elected officials are accountable to their constituents for their actions. As required by accounting principles generally accepted in the United States of America, the financial reporting entity includes both the primary government and all of its component units as defined by Governmental Accounting Standards Board (GASB) Statement No. 14 *The Financial Reporting Entity*. An organization other than a primary government serves as a nucleus for a reporting entity when it issues separate financial statements. Western Community College Area is not a component unit of another primary governmental reporting entity.

The Western Nebraska Community College Facilities Corporation (WNCCFC) is a legally separate, nonprofit corporation which is a component unit of Western Nebraska Community College. WNCCFC was formed by the College in 2003 to acquire property to be leased to and purchased by the College. The Board of Governors of the College appoints the members of the Board of WNCCFC. The WNCCFC provides services entirely to the College. The services provided by WNCCFC are so intertwined with the College that the WNCCFC is in substance the same as the College and it is reported as part of the College and blended into the College's financial statements.

College Foundation

Under GASB 39, *Determining Whether Certain Organizations are Component Units - an amendment of GASB 14*, legally separate organizations meeting certain criteria should be discretely presented as component units. The criteria are:

1. The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the College or its constituents (e.g., students, faculty and staff).
2. The College is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization.
3. The economic resources received or held by an individual organization that the College is entitled to, or has the ability to otherwise access, are significant to the College.

The Western Nebraska Community College Foundation (Foundation) is a legally separate, tax exempt component unit of Western Community College Area. The Foundation acts primarily as a fundraising organization to provide support to the College. The Foundation is governed by a volunteer Board. Although the College does not control the timing or amounts of receipts from the Foundation, the majority of resources, or income thereon, which the Foundation holds and invests, is restricted to the activities of the College by the donors. Because 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.

These financial statements do not contain disclosures of information of the Foundation. Complete financial statements for the Foundation can be obtained from the Foundation offices located in the John N. Harms Center at 2620 College Park, Scottsbluff, NE 69361.

Western Community College Area
Notes to Financial Statements

Note 1. Organization and summary of significant accounting policies (Continued)

Basis of Accounting

The College's financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues, expenses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions should be recognized when the exchange takes place.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, which has been superseded by GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, the College has elected to follow all applicable GASB pronouncements, including all National Council of Governmental Accounting (NCGA) statements and interpretations currently in effect, as well as all Financial Accounting Standards Board (FASB) statements and interpretations issued after November 30, 1989, except those that conflict or contradict GASB pronouncements.

In addition to the GASB Statements previously discussed, the significant accounting policies followed by the College are described below:

GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, establishes financial reporting requirements that require the basic financial statements and required supplementary information for general purpose governments should consist of: management's discussion and analysis, basic financial statements, and required supplementary information.

GASB Statement No. 35 – *Basic financial Statements – and Management's Discussion and Analysis – for Public Colleges and Universities – an amendment of GASB Statement No. 34*, establishes accounting and financial reporting standards for public colleges and universities within the financial reporting guidelines of GASB 34. In accordance with this statement, the College presents statements of net position, revenues, expenses, and changes in net position, and cash flows on college-wide basis. The objective of this statement is to enhance the understandability of usefulness of the external financial reports issued.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, establishes a new statement of net position format that reports separately all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position (which is the net residual amount of the other elements). The Statement requires deferred outflows of resources and deferred inflows of resources to be reported separately from assets and liabilities.

GASB Statement No 65, *Items Previously Reported as Assets and Liabilities*, amends or supersedes the accounting and financial reporting guidance for certain items previously required to be reported as assets or liabilities. The objective is to either properly clarify certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or recognize certain items that were previously reported as assets and liabilities as outflows of resources (expenses) or inflows of resources (revenues).

The Foundation is a private nonprofit organization that reports under FASB standards, including FASB Statement No. 958-205, *Financial Reporting for Not-for-Profit Organizations*. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and

Western Community College Area
Notes to Financial Statements

Note 1. Organization and summary of significant accounting policies (Continued)

presentation features. No modifications have been made to the Foundation's financial information in the College's financial reporting entity for these differences.

Basis of Presentation

The accompanying financial statements are presented in accordance with accounting principles generally accepted in the United States of America as prescribed by Governmental Accounting Standards Board (GASB).

Pursuant to the provisions of GASB Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – State and Local Governments*, as amended by GASB Statement No. 35, *Basic Financial Statements – and Management's Discussion and Analysis – for Public Colleges and Universities*, the full scope of the College's activities is considered to be a single business-type activity (BTA) and accordingly, is reported within a single column in the basic financial statements.

Donated Assets and Services

Donated materials or equipment, when received, are reflected as contributions in the accompanying statements at their estimated fair market values at the date of receipt.

Budgets

Budgets are prepared on the same basis of accounting except that capital assets acquired are recorded as expenses and depreciation is not recorded.

Cash and Cash Equivalents

The College follows GASB No. 31 (as amended by GASB No. 40), *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. GASB 31 requires the College's investments to be recorded at market value with the changes in the market value of investments reported as investment income in the statement of revenues, expenses, and changes in fund equity. Investments are recorded at the market value as determined by quoted market prices.

Cash deposits, primarily interest bearing, are covered by federal depository insurance or pledged collateral of unregistered U.S. Government securities held by various depositories. Investments at June 30, 2021 and 2020 were in unregistered U.S. Government securities and Federal Agency obligations held in the College's name by the custodial banks.

For the purposes of the statements of cash flows, the College considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Investments

Investments are reported at fair value.

Receivables

Receivables consist of tuition and fees charges to students and charges for auxiliary enterprises' sales and services. Receivables also include amounts due from the federal government, state and local governments, and private sources in connection with reimbursement of allowable expenditures made pursuant to contracts and grants, and pledges that are verifiable, measurable, and expected to be collected and available for expenditures for which the resource provider's conditions have been satisfied. Receivables are recorded net of estimated uncollectible amounts.

Western Community College Area
Notes to Financial Statements

Note 1. Organization and summary of significant accounting policies (Continued)

Inventories

Inventories are valued at the lower-of-cost or market value as determined by the first-in, first-out (FIFO) method.

Bond Issuance Costs

Bond issuance costs are expenditures related to the issuance of bonds. With the implementation of GASB 65, these costs are now expensed when incurred.

Capital Assets

Capital assets are stated at cost at date of acquisition, or fair value at date of donation in the case of gifts. The College capitalizes assets that have a value or cost in excess of \$5,000 at the date of acquisition and an expected useful life of three or more years. Library books are expensed.

Depreciation is computed using the straight-line method over the useful lives of the assets. The following estimated useful lives are used to compute depreciation:

Buildings	40 years
Building improvements	20 years
Building content replacements	10 years
Office furniture	10 years
Instructional equipment	7 years
Other equipment	5 years
Office equipment	3 years
Vehicles	3 years

Land, artwork, and other collectible assets are not depreciated.

Restricted Assets

Restricted assets represent assets whose use is restricted by external parties or by law through constitutional provisions or enabling legislation.

Restricted/Unrestricted Resource Policy

If both restricted and unrestricted resources are available to finance a program, restricted resources are used first unless the restricted resources require unrestricted resources to be used first.

Unearned Revenue

Unearned revenue is revenue received but not earned as of the end of the fiscal year.

Operating Versus Nonoperating

Operating revenues and expenses generally result from providing services in connection with the College's ongoing operations. The principal operating revenues are charges to customers for services. Operating expenses include the cost of service, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Compensated Absences

Vacation leave meets the criteria in GASB Statement No. 16 and is included in accrued compensated absences. The criteria for accruing compensated absences are met when employee's rights to receive compensation are attributable to services already rendered and it is probable that the employer will

Western Community College Area
Notes to Financial Statements

Note 1. Organization and summary of significant accounting policies (Continued)

compensate the employee through paid time off or some other means, such as cash at termination or retirement.

Noncurrent Liabilities

Noncurrent liabilities include accrued salaries for early retirement, deferred revenue, deposits held in custody for others, and notes and bonds payable.

Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflow of resources. This separate financial statement element, *deferred inflow of resources*, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until then.

Net Position

The net position of the College is broken down into three categories: (1) net invested in capital assets, (2) restricted component of net position, and (3) unrestricted component of net position.

Net invested in capital assets - Consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.

Restricted - Consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

Unrestricted - Consists of assets that do not meet the definition of restricted net position or net position invested in capital assets, net of related debt.

It is the College's policy to first use restricted components of net position prior to the use of unrestricted components of net position when an expense is incurred for purposes for which both restricted and unrestricted components of net position are available.

Restricted Net Position

Restricted net position is further broken down into expendable and nonexpendable portions.

Restricted net position – expendable includes resources in which the College is legally or contractually obligated to spend in accordance with restrictions imposed by third parties.

Restricted net position – nonexpendable consists of endowment funds in which the donors 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.

Scholarship Allowances

Student tuition and fees revenues and certain other revenues from College charges are reported net of scholarship allowances in the accompanying statement of revenues, expenses, and changes in net position.

Western Community College Area
Notes to Financial Statements

Note 1. Organization and summary of significant accounting policies (Continued)

The scholarship allowance is the difference between the actual charge for goods and services provided by the College and the amount that is paid by students or by third parties on the students' behalf. Student financial assistance grants, such as Pell grants and other federal, state or nongovernmental programs, are recorded as either operating or nonoperating revenues in the accompanying statements of revenues, expenses, and changes in net position. To the extent that revenues from these programs are used to satisfy tuition, fees, and other charges, the College has recorded them as scholarship allowances.

Revenue and Expense Recognition

The College presents its revenues and expenses as operating or nonoperating based on recognition definitions from GASB Statement No. 9 *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*. Operating activities are those activities that are necessary and essential to the mission of the College. Operating revenues include all charges to customers, grants received for student financial assistance, and interest earned on loans. Grants received for student financial assistance are considered operating revenues because they provide resources for student charges and such programs are necessary and essential to the mission of the College. Revenues from non-exchange transactions and state appropriations that represent subsidies or gifts to the College, as well as investment income, are considered nonoperating since these are investing, capital or noncapital financing activities. Operating expenses are all expense transactions incurred other than those related to investing, capital or noncapital financing activities. Revenues received for capital financing activities, as well as related expenses are considered neither operating nor non-operating activities and are presented after nonoperating activities on the accompanying statements of revenues, expenses, and changes in net assets.

Use of Estimates

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

Note 2. Cash and Investments

The College can invest, after proper consideration of the requirements for the availability of money, funds of the College in securities the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another.

Interest Rate Risk

The College does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

In accordance with the College's investment policy, funds may be invested, within certain limits, in FDIC insured banks, U.S. Treasury and federal agencies, and certificates of deposit issued by FDIC insured banks.

Custodial Credit Risk – Deposits

Custodial credit risk for deposits of the College is the risk that the College's deposits would not be covered by depository insurance. Deposits were reflected in the accounts of the banks at \$19,655,485 and \$19,326,363 as of June 30, 2021 and 2020. All of the balances for June 30, 2021 and 2020 were insured or fully collateralized.

Western Community College Area
Notes to Financial Statements

Note 2. Cash and Investments (Continued)

Custodial Credit Risk – Investments

For an investment, custodial credit risk is the risk that, in the event of a failure of the counter party, the College will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The College has no custodial credit risk in its investment portfolio.

Investments at June 30, 2021 and 2020, are summarized as follows:

Investment Type	2021 Fair Value	2020 Fair Value
Certificates of deposit	2,873,129	6,834,376
Money market accounts	<u>3,482,352</u>	<u>712,104</u>
	<u>6,355,481</u>	<u>7,546,480</u>

Note 3. Property Tax Receivable

Property taxes levied for the fiscal year ending June 30, 2021, were due December 31, 2020, and became delinquent in May and September of 2021. Property tax revenues, based on the assessed valuation and the levy set, are recognized in the current fiscal year even though part of the property tax revenue is not delinquent or collected until the following fiscal year. Property taxes are recognized net of the county collection fee of 1%. The assessed valuation and levies in cents per \$100 of assessed valuation for the fiscal years ended June 30 were as follows:

	<u>2021</u>	<u>2020</u>
Assessed valuation August 2021 and 2020	13,271,652,901	12,995,565,885
Levy in cents per \$100 of assessed valuation		
General Fund	8.0310	8.0405
Capital Improvement Fund	2.1343	2.1362
ADA/Hazardous Waste Fund	<u>0.0000</u>	<u>0.0000</u>
Total	<u>10.1653</u>	<u>10.1767</u>

The amount of property tax receivable at June 30 was as follows:

	<u>2021</u>	<u>2020</u>
General Fund	3,775,987	3,980,621
Capital Improvement Fund	1,003,416	1,058,179
ADA/Hazardous Waste Fund	<u>-</u>	<u>-</u>
Total	<u>4,779,403</u>	<u>5,038,800</u>

The following amounts, which are included in the property tax receivable amount, were held as cash by county treasurers at June 30.

	<u>2021</u>	<u>2020</u>
General Fund	117,009	151,714
Capital Improvement Fund	29,819	40,368
ADA/Hazardous Waste Fund	<u>-</u>	<u>-</u>
Total	<u>146,828</u>	<u>192,082</u>

Western Community College Area
Notes to Financial Statements

Note 4. Accounts Receivable

Accounts receivable at June 30 were as follows:

	<u>2021</u>	<u>2020</u>
Federal non-exchange grants	1,246,326	314,810
Tuition and fees	133,562	187,189
State grants	202,850	277,489
Other	<u>425,801</u>	<u>419,606</u>
Total	<u>2,008,539</u>	<u>1,199,094</u>

Note 5. Pledge Receivable

The Foundation pledged \$1,450,000 to the College to aid in the construction of its Performing Arts Center. The Pledge is payable over a ten-year period. The pledge is also reported as a deferred inflow, recognized as payment is received. As of June 30, 2021 and 2020, amounts pledged to the College were \$855,000 and \$950,000 respectively.

Note 6. Inventories

Inventories at June 30 were as follows:

	<u>2021</u>	<u>2020</u>
Books and supplies	170,640	213,125
Project car	<u>52,271</u>	<u>52,271</u>
Total	<u>222,911</u>	<u>265,396</u>

Note 7. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2021 was as follows:

	<u>June 30,</u> <u>2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30,</u> <u>2021</u>
Capital assets, not being depreciated				
Land	1,004,688	-	-	1,004,688
Artwork & collectibles	190,861	-	-	190,861
Construction in progress	<u>58,527</u>	<u>1,038,001</u>	<u>112,834</u>	<u>983,694</u>
Total	<u>1,254,076</u>	<u>1,038,001</u>	<u>112,834</u>	<u>2,179,243</u>
Capital assets, being depreciated				
Land improvements	2,050,125	-	-	2,050,125
Buildings	62,189,788	112,834	-	62,302,622
Equipment	<u>10,463,210</u>	<u>456,455</u>	-	<u>10,919,665</u>
Total	<u>74,703,123</u>	<u>569,289</u>	-	<u>75,272,412</u>
Less accumulated depreciation				
Land improvements	1,135,523	77,497	-	1,213,020
Buildings	22,627,185	1,877,200	-	24,504,385
Equipment	<u>8,689,220</u>	<u>615,451</u>	-	<u>9,304,671</u>
Total	<u>32,451,928</u>	<u>2,570,148</u>	-	<u>35,022,076</u>
Capital assets, net	<u>43,505,271</u>	<u>(962,858)</u>	<u>112,834</u>	<u>42,429,579</u>

Western Community College Area
Notes to Financial Statements

Note 7. Capital Assets (Continued)

Capital asset activity for the fiscal year ended June 30, 2020 was as follows:

	June 30, 2019	Additions	Deletions	June 30, 2020
Capital assets, not being depreciated				
Land	1,004,688	-	-	1,004,688
Artwork & collectibles	190,861	-	-	190,861
Construction in progress	<u>17,652,235</u>	<u>2,458,135</u>	<u>20,051,843</u>	<u>58,527</u>
Total	<u>18,847,784</u>	<u>2,458,135</u>	<u>20,051,843</u>	<u>1,254,076</u>
Capital assets, being depreciated				
Land improvements	2,050,125	-	-	2,050,125
Buildings	42,137,945	20,051,843	-	62,189,788
Equipment	<u>9,637,091</u>	<u>850,184</u>	<u>24,065</u>	<u>10,463,210</u>
Total	<u>53,825,161</u>	<u>20,902,027</u>	<u>24,065</u>	<u>74,703,123</u>
Less accumulated depreciation				
Land improvements	1,061,896	73,627	-	1,135,523
Buildings	21,336,476	1,290,709	-	22,627,185
Equipment	<u>8,009,330</u>	<u>703,955</u>	<u>24,065</u>	<u>8,689,220</u>
Total	<u>30,407,702</u>	<u>2,068,291</u>	<u>24,065</u>	<u>32,451,928</u>
Capital assets, net	<u>42,265,243</u>	<u>21,291,871</u>	<u>20,051,843</u>	<u>43,505,271</u>

Note 8. Accrued Salaries

Accrued salaries for the fiscal years ended June 30, 2021 and 2020, were composed of the following:

	2021	2020
Accrued salaries	1,281,607	1,173,458
Accrued compensated absences	<u>678,876</u>	<u>693,285</u>
Total accrued salaries	<u>1,960,483</u>	<u>1,866,743</u>

Note 9. Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2021, was as follows:

Direct Borrowings and Direct Placements:	June 30, 2020	Additions	Reductions	June 30, 2021	Current Portion
2012 Student Facility Bond	1,489,586	-	1,489,586	-	-
2013 Limited Tax Fac Rev Bond	1,125,000	-	150,000	975,000	153,750
2015 Student Facility Rev Bond	1,388,187	-	1,388,187	-	-
2021 Student Facility Rev Bond	-	2,640,000	-	2,640,000	205,000
Lease-Purchase Agreement	<u>7,199,316</u>	<u>-</u>	<u>400,342</u>	<u>6,798,974</u>	<u>400,342</u>
Total bonds and notes payable	<u>11,202,089</u>	<u>2,640,000</u>	<u>3,428,115</u>	<u>10,413,974</u>	<u>759,092</u>

Western Community College Area
Notes to Financial Statements

Note 9. Long-Term Liabilities (Continued)

Long-term liability activity for the fiscal year ended June 30, 2020, was as follows:

Direct Borrowings and Direct Placements:	June 30, 2019	Additions	Reductions	June 30, 2020	Current Portion
2012 Student Facility Bond	1,679,052	-	189,466	1,489,586	194,967
2013 Limited Tax Fac Rev Bond	1,275,000	-	150,000	1,125,000	150,000
2015 Student Facility Rev Bond	1,471,636	-	83,449	1,388,187	84,520
Lease-Purchase Agreement	<u>7,599,658</u>	-	<u>400,342</u>	<u>7,199,316</u>	<u>400,342</u>
Total bonds and notes payable	<u>12,025,346</u>	<u>-</u>	<u>823,257</u>	<u>11,202,089</u>	<u>829,829</u>

The College's outstanding debt from direct borrowings and direct placements related to governmental activities of \$10,413,974, contain provisions for remedies in event of default. Remedies including immediate payment of outstanding balance, demand for collateral, right to off-set the debt with money held by the creditor, and discontinuance of additional loans.

Student Facility Bond

February 10, 2012 issue. \$2,963,045 due in semi-annual installments of \$118,259 through April 30, 2027; interest at 2.883%, secured by residence hall rental receipts. This bond was refunded by the 2021 Student Facilities Revenue Bond issued June 30, 2021.

Limited Tax Facility Refunding Bonds - WNCC/ESU #13

June 17, 2013 issue. \$2,148,750 due in annual installments of \$146,250 to \$175,500 through June 15, 2027; interest at 0.40% to 2.70%, secured by the taxing authority of WCCA.

Student Facilities Revenue Bond

January 29, 2015 issue. \$1,795,000 due in annual principal installments of \$79,302 to \$101,028, plus semi-annual interest payments through December 15, 2034; interest at 2.565%, secured by residence hall rental receipts. This bond was refunded by the 2021 Student Facilities Revenue Bond issued June 30, 2021.

Student Facilities Revenue Bond

June 30, 2021 issue. \$2,640,000 due in annual principal installments of \$50,000 to \$335,000, plus semi-annual interest payments through December 15, 2033; interest at 0.30% to 1.60%, secured by residence hall rental receipts.

Lease-Purchase Agreement

February 15, 2018. \$8,000,000 due in semi-annual installments through December 15, 2038. Interest rates are subject to reset every five years. The agreement is in two parts:

- A) The Donor Bridge Amount is \$2,700,000 with an annual interest rate of 2.20%, and
- B) The Long Term Amount is \$5,300,000 with an annual interest rate of 3.49%

Western Community College Area
Notes to Financial Statements

Note 9. Long-Term Liabilities (Continued)

Debt service requirements at June 30, 2021, were as follows:

Years Ending June 30,	<u>Capital Lease Principal</u>	<u>Student Facility Bond Principal</u>	<u>WNCC/ESU Limited Tax Refund Bond Principal</u>	Interest	Totals
2022	400,342	205,000	153,750	278,843	1,037,935
2023	400,342	330,000	157,500	261,842	1,149,684
2024	400,342	330,000	161,250	243,910	1,135,502
2025	400,342	335,000	165,000	224,247	1,124,589
2026	400,342	335,000	165,000	204,233	1,104,575
2027-2031	2,001,711	855,000	172,500	740,283	3,769,494
2032-2036	2,001,711	250,000	-	353,400	2,605,111
2037-2038	<u>793,842</u>	<u>-</u>	<u>-</u>	<u>40,864</u>	<u>834,706</u>
	<u>6,798,974</u>	<u>2,640,000</u>	<u>975,000</u>	<u>2,347,622</u>	<u>12,761,596</u>

Note 10. Scholarship Allowances

Scholarship allowances consist of the following:

1. Student tuition, room, board, and book waivers, institutional
2. Student tuition waivers, statutory (reserves and war orphan)
3. Grant Funds (PELL, SEOG, NSG/NOG) credited to student accounts to offset tuition fees, room and board, and bookstore charges.

Scholarship allowances for fiscal years ended June 30 were as follows:

	<u>2021</u>	<u>2020</u>
Tuition and fees	1,737,282	1,831,526
Room, board, and books	<u>823,180</u>	<u>885,539</u>
Total	<u>2,560,462</u>	<u>2,717,065</u>

Note 11. Expenses by Functional Category

Expenses for the financial statements are presented by natural classification (personnel services, operating expense, travel, and expensed capital assets). Both NACUBO and GASB have suggested that for historical purposes expenses also be presented by functional classifications. Expenses by functional classification for the fiscal year ended June 30 are as follows:

	<u>2021</u>	<u>2020</u>
Educational and general:		
Instructional	8,422,006	8,205,158
Academic support	3,275,521	3,975,869
Student services	3,880,845	3,923,022
Institutional support	6,983,117	8,297,456
Physical plant	5,208,921	4,811,663
Depreciation	2,570,148	2,068,291
Student financial aid	2,260,870	2,083,042
Auxiliary enterprises	<u>1,394,397</u>	<u>1,589,989</u>
Total expenses	<u>33,995,825</u>	<u>34,954,490</u>

Western Community College Area
Notes to Financial Statements

Note 12. Retirement Plan

The College provides retirement benefits for its employees through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. Generally, all regular full-time employees are eligible to participate in the plan. Eligible employees are required to participate. The College matches employee contributions from 7.0% to 9.0% of the employee's gross annual salary. The participants are 100% vested upon contributing to the plan.

	<u>2021</u>	<u>2020</u>
Total payroll	12,468,359	13,020,531
Covered payroll	11,153,967	11,495,809
Employer contributions	961,000	992,876
Employer contributions as a percentage of covered payroll	8.62%	8.64%

Note 13. Deferred Compensation

The College provides a deferred compensation plan, which was created in accordance with Internal Revenue Code Section 457(b). This plan permits the employee to defer a portion of their salary until future years. The deferred compensation is not available until termination, retirement, death, or unforeseeable emergency.

Pursuant to Neb. Rev. Stat. Section 48-1401, all compensation deferred under this Plan, all property and rights purchased with the deferred compensation, and all investment income attributable to the deferred compensation, property, or rights shall be held in trust for the exclusive benefit of Participants and their Beneficiaries by the Employer until such time as payments are made under the terms of this Plan.

The trust shall be administered in accordance with the requirements of applicable law, regulations and other guidance, including Neb. Rev. Stat. Section 48-1401 and Treas Regs. Section 1.457-8.

Note 14. Related Parties

The College is the beneficiary of a Foundation, which provides support for the College by way of scholarships and other direct resources. The College contracts to provide the Foundation limited services and office space without charge in exchange for the support the College receives. Scholarships and other direct resources provided by the Foundation are remitted to the College. Such amounts totaled \$1,009,360 and \$916,651 for the fiscal years ended June 30, 2021 and 2020. In addition, the Foundation holds investments for the College of approximately \$387,660 and \$339,021 as of June 30, 2021 and 2020, respectively.

At its Board meeting on April 18, 2019, the Foundation committed to transfer \$1,450,000 to the College for construction of its Performing Arts Center. The commitment is payable over a ten-year period. As of June 30, 2021 and 2020, amounts pledged to the College were \$855,000 and \$950,000 respectively.

The College also paid the Facilities Corporation, its blended component unit, rent of \$0 in 2021 and 2020.

Western Community College Area
Notes to Financial Statements

Note 15. Commitments

As of June 30, 2021 and 2020 the College had commitments of approximately \$1,508,702 and \$490,168 respectively with regard to uncompleted construction contracts as detailed below.

In 2020-21, the College began construction on the Roof Abatement project in the Main building on the Scottsbluff campus. The contract amount is \$241,300. The balance to complete the project was \$103,244 and \$0 as of June 30, 2021 and 2020, respectively.

In 2020-21, the College began construction on the B-Pod Classroom Remodeling project in the Main building on the Scottsbluff campus. The contract amount is \$1,386,022. The balance to complete the project was \$1,342,650 and \$0 as of June 30, 2021 and 2020, respectively.

In 2020-21, the College began construction of an Audiovisual System in the Harms Center on the Scottsbluff campus. The contract amount is \$263,145. The balance to complete the project was \$28,051 and \$0 as of June 30, 2021 and 2020, respectively.

In 2019-20, the College began construction of a Fire Suppression System in the Main Building on the Scottsbluff campus. The contract amount is \$347,572. The balance to complete the project was \$34,757 and \$277,632 as of June 30, 2021 and 2020, respectively.

In 2019-20, the College began construction of a Garage on the Sidney campus. This is a joint project with ESU #13. The College's portion of the contract is \$112,072. The balance to complete the College's share of the project was \$0 and \$84,054 as of June 30, 2021 and 2020, respectively.

In 2017-18, the College began construction of the Main Campus Addition and Renovation project. This will create a new Theater, Welcome Center, and Student Learning Commons. The contract amount is \$18,587,665. The balance to complete the project was \$0 and \$128,482 as of June 30, 2021 and 2020, respectively.

The College has a commitment to contribute a total of \$125,000 annually to faculty supplemental retirement accounts per negotiations between the WCCA Board of Governors and the Western Education Association.

Note 16. Risk Management

The College is exposed to various risks of loss from torts; theft of; damage to and destruction of assets; business interruption; employee injuries and illnesses; natural disasters; and employee health and accident benefits. Commercial insurance coverage is purchased for employee group health and accident benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

The College has joined with the other five Nebraska community colleges to form the Nebraska Community College Insurance Trust, a public entity risk pool currently operating as a common risk management and insurance program for its members. The College pays an annual contribution to the Trust for its pooled self-insurance coverage of property, liability, workers' compensation, and associated excess coverages. The Trust self-insures to various levels for all categories of covered risk and purchases excess coverage for claims in excess of the self-insured limits. If the loss fund is exhausted, the Colleges may be assessed for additional costs.

The insurance year ended June 30, 2021, was the Trust's twenty-sixth year of operations. In May 2021, the Board of Directors of the Trust declared a dividend of \$300,000 to be used as an offset to total contributions for the 2021 year. The College anticipates no future liabilities for additional incurred losses for all previous years.

Western Community College Area
Notes to Financial Statements

Note 17. Budget Process

Prior to August 31, the College’s management and Board of Governors prepare a proposed operating budget on the cash basis for the general, restricted, designated, and plant funds for the fiscal year commencing July 1. The budget includes proposed expenditures and the means of financing them.

Public hearings are conducted at the September board meeting to obtain taxpayer comments. After the public hearings the budget is legally adopted by the Board of Governors through passage of a resolution at the September meeting.

Total expenditures may not legally exceed total appropriations and appropriations lapse at year end.

Note 18. Contingency

The College receives funds from various federal grants principally from the U.S. Department of Education. These funds are to be expended in accordance with the provisions of the grants.

Compliance with these grants is subject to audit by the U.S. Department of Education and by independent certified public accountants. Noncompliance could result in sanctions or questioned costs which may result in the return of funds to the Department of Education.

The College is subject to pending legal matters. While any successful claims would be covered by insurance, the College may be subject to a \$100,000 deductible.

Note 19. Segment Disclosure

The College issued the 2021 series revenue bonds to refinance the remodeling and expansion of a residence hall on the Scottsbluff campus for student living. Summary information for the Scottsbluff and Sidney residence halls is presented below.

Condensed Statement of Financial Position

	<u>2021</u>	<u>2020</u>
Assets:		
Current assets	81,219	-
Noncurrent assets	-	-
Capital assets	<u>9,224,728</u>	<u>8,889,346</u>
Total assets	<u>9,305,947</u>	<u>8,889,346</u>
Liabilities:		
Current liabilities	205,000	279,487
Noncurrent liabilities	<u>2,435,000</u>	<u>2,598,285</u>
Total liabilities	2,640,000	2,877,772
Net Position:		
Net investment in capital assets	6,584,728	6,011,574
Restricted	-	-
Unrestricted	<u>81,219</u>	-
	<u>6,665,947</u>	<u>6,011,574</u>

Western Community College Area
Notes to Financial Statements

Note 19. Segment Disclosure (Continued)

Condensed Statement of Revenues, Expenses, and Changes in Net Position

Operating revenues (pledged against bonds)	450,396	538,827
Depreciation expense	(305,319)	(286,521)
Other operating expenses	<u>(332,326)</u>	<u>(296,891)</u>
Operating income (loss)	(187,249)	(44,585)
Nonoperating revenue (expense)		
Property Taxes	-	-
Interest expense	(76,073)	(83,728)
Transfers in	719,611	493,685
Transfers out	<u>(442,616)</u>	<u>(380,977)</u>
Change in net position	13,673	(15,605)
Beginning net position		
Scottsbluff	6,011,574	6,027,179
Sidney	<u>640,700</u>	<u>-</u>
Ending net position	<u><u>6,665,947</u></u>	<u><u>6,011,574</u></u>

Condensed Statement of Cash Flows

Net cash provided by (used in):		
Operating activities	441,072	354,644
Noncapital financing activities	-	-
Capital and related financing activities	(359,853)	(356,644)
Investing activities	<u>-</u>	<u>-</u>
Net increase (decrease)	81,219	(2,000)
Beginning cash and cash equivalents	<u>-</u>	<u>2,000</u>
Ending cash and cash equivalents	<u><u>81,219</u></u>	<u><u>-</u></u>

Note 20. Blended Component Unit Disclosure

The Western Nebraska Community College Facilities Corporation is presented as a blended component unit of the Western Community College Area. Summary information for the Facilities Corporation is presented below.

Condensed Statement of Financial Position

	<u>2021</u>		<u>2020</u>	
	<u>WNCC</u>	<u>Facilities Corporation</u>	<u>WNCC</u>	<u>Facilities Corporation</u>
Assets:				
Current assets	27,288,103	27,344	25,473,877	28,889
Capital assets	39,313,017	3,116,562	40,260,139	3,245,132
Other assets	<u>1,147,660</u>	<u>-</u>	<u>1,194,021</u>	<u>-</u>
Total assets	<u><u>67,748,780</u></u>	<u><u>3,143,906</u></u>	<u><u>66,928,037</u></u>	<u><u>3,274,021</u></u>

Western Community College Area
Notes to Financial Statements

Note 20. Blended Component Unit Disclosure (Continued)

Liabilities:

Current liabilities	4,620,703	-	3,862,340	-
Noncurrent liabilities	<u>9,654,882</u>	-	<u>10,372,260</u>	-
Total liabilities	14,275,585	-	14,234,600	-
Deferred inflows of resources	855,000	-	950,000	-
Net investment in capital assets	28,940,992	3,116,562	29,058,051	3,245,132
Restricted	6,349,683	27,344	4,865,410	28,889
Unrestricted	<u>17,327,520</u>	-	<u>17,819,976</u>	-
	<u>52,618,195</u>	<u>3,143,906</u>	<u>51,743,437</u>	<u>3,274,021</u>

Condensed Statement of Revenues, Expenses, and Changes in Net Position

Operating revenues	3,709,861	-	7,368,348	-
Depreciation expense	(2,441,578)	(128,570)	(1,939,721)	(128,570)
Other operating expenses	<u>(31,424,132)</u>	<u>(1,545)</u>	<u>(32,886,199)</u>	-
Operating income (loss)	(30,155,849)	(130,115)	(27,457,572)	(128,570)
Nonoperating revenue (expense)	28,604,915	-	28,113,483	-
Interest expense	(377,886)	-	(378,546)	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other Income	<u>2,803,578</u>	-	<u>2,773,663</u>	-
Change in net position	874,758	(130,115)	3,051,028	(128,570)
Beginning net position	<u>51,743,437</u>	<u>3,274,021</u>	<u>48,692,409</u>	<u>3,402,591</u>
Ending net position	<u>52,618,195</u>	<u>3,143,906</u>	<u>51,743,437</u>	<u>3,274,021</u>

Condensed Statement of Cash Flows

Net cash provided by (used in):				
Operating activities	(26,205,489)	(1,545)	(30,080,939)	-
Noncapital financing activities	27,671,168	-	27,190,292	-
Capital and related financing activities	282,496	-	2,068,376	-
Investing activities	<u>349,674</u>	-	<u>5,038,504</u>	-
Net increase (decrease)	2,097,849	(1,545)	4,216,233	-
Beginning cash and cash equivalents	<u>10,569,432</u>	<u>28,889</u>	<u>6,353,199</u>	<u>28,889</u>
Ending cash and cash equivalents	<u>12,667,281</u>	<u>27,344</u>	<u>10,569,432</u>	<u>28,889</u>

Note 21. Legal Restriction of Net Position

Of the \$5,509,592 of the net position restricted for capital projects as of June 30, 2021, \$2,026,472 was restricted by Nebraska statute section 85-1515 for facility fees.

Western Community College Area
Notes to Financial Statements

Note 22. Insurance Proceeds

In August 2019, western Nebraska was hit by a violent thunderstorm causing damage to the College. Insurance proceeds of \$3,296,618 were received during the fiscal year ended June 30, 2020.

Note 23. Subsequent Events

The COVID-19 (Coronavirus) outbreak has prompted global concern. Consequently, the College may experience a loss in revenue sources due to the economic impacts of the virus or may experience an increase in costs to provide services. An estimate of the effect of the COVID-19 pandemic cannot be made at this time.

Subsequent events have been evaluated through November 12, 2021 which is the date the financial statements were available to be issued.

ACCOMPANYING INFORMATION

Western Community College Area
 Schedule of General Fund Revenues
 Years Ended June 30, 2021 and 2020

	2021	2020
State aid	12,948,139	12,762,192
Property taxes	10,424,867	10,429,429
Tuition & Fees	3,304,408	3,404,423
Other income	273,660	374,162
(Add to) /use cash reserves	<u>(1,109,095)</u>	<u>2,488,361</u>
	<u>25,841,979</u>	<u>29,458,567</u>

The revenues in this schedule are presented on the same basis as the College’s General Fund budget and are not on a GASB basis of accounting. In particular, tuition is not reduced for scholarship allowances from grants and some other funds.

PROPERTY VALUATION AND PROPERTY TAX REVENUE

The property valuation for Western Community College Area as reported by County Assessor in late August 2020 for use in property tax revenue for June 30, 2021, was \$12,995,565,885. The General Fund property tax rate for June 30, 2021, is 8.0405 cents per \$100 valuation.

The property valuation for Western Community College Area as reported by County Assessor in late August 2019 for use in property tax revenue for June 30, 2020, was \$13,038,135,875. The General Fund property tax rate for June 30, 2020, is 8.0405 cents per \$100 valuation.

Western Community College Area
Schedule of General Fund Expenditures
Years Ended June 30, 2021 and 2020

PROGRAM CLASSIFICATION STRUCTURE

	2021	2020
INSTRUCTION		
Personnel services	7,184,797	7,033,413
Operating expenses	913,355	1,181,587
Travel	33,232	69,606
Equipment	<u>213,734</u>	<u>113,743</u>
	<u>8,345,118</u>	<u>8,398,349</u>
 ACADEMIC SUPPORT		
Personnel services	2,590,475	3,108,825
Operating expenses	510,428	606,893
Travel	17,434	46,667
Equipment	<u>21,030</u>	<u>33,599</u>
	<u>3,139,367</u>	<u>3,795,984</u>
 STUDENT SUPPORT		
Personnel services	2,785,729	2,645,763
Operating expenses	694,498	684,665
Travel	124,957	169,030
Equipment	<u>5,470</u>	<u>76,919</u>
	<u>3,610,654</u>	<u>3,576,377</u>
 INSTITUTIONAL ADMINISTRATION		
Personnel services	3,544,666	3,938,010
Operating expenses	2,929,853	3,149,740
Travel	51,501	119,152
Equipment	<u>514,372</u>	<u>1,286,304</u>
	<u>7,040,392</u>	<u>8,493,206</u>
 PHYSICAL PLANT OPERATIONS		
Personnel services	612,599	665,548
Operating expenses	2,262,267	3,416,109
Travel	720	1,125
Equipment	<u>66,193</u>	<u>257,342</u>
	<u>2,941,779</u>	<u>4,340,124</u>
 STUDENT FINANCIAL SUPPORT		
Operating expenses	<u>764,669</u>	<u>854,527</u>

Western Community College Area
 Schedule of General Fund Expenditures
 Years Ended June 30, 2021 and 2020

PROGRAM CLASSIFICATION STRUCTURE

	2021	2020
GRAND TOTAL FOR COLLEGE		
Personnel services	16,718,266	17,391,559
Operating expenses	8,075,070	9,893,521
Travel	227,844	405,580
Equipment	<u>820,799</u>	<u>1,767,907</u>
	<u>25,841,979</u>	<u>29,458,567</u>

The expenditures in this schedule are presented on the same basis as the College's General Fund budget and are not on a GASB basis of accounting. In particular, equipment is shown as an expense.

Western Community College Area
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor/Pass-through Grantor Program Title	Federal CFDA Number	Contract Number	Federal Expenditures
<u>U.S. Department of Education:</u>			
Direct Programs:			
Student Financial Aid Cluster:			
Federal Pell Grant Program 2019-20	84.063	P063P191785	3,180
Federal Pell Grant Program 2020-21	84.063	P063P201785	2,175,736
Federal Supplemental Educational Opportunity Grants 2020-21	84.007	P007A202463	69,224
Federal Work Study Program 2020-21	84.033	P033A202463	42,190
Federal Direct Student Loans 2019-20	84.268	P268K201785	(688)
Federal Direct Student Loans 2020-21	84.268	P268K211785	1,105,092
Total Student Financial Aid Cluster			<u>3,394,734</u>
Higher Education Emergency Relief Fund:			
Higher Education Emergency Relief Fund-IHEs	84.425E	P425E303885	
CARES/HEERF I			69,749
CARES/HEERF II			402,849
Higher Education Emergency Relief Fund-IHE/Institution	84.425F	P425F203543	
CARES/HEERF I			69,748
CARES/HEERF II			879,375
Total Higher Education Emergency Relief Fund			<u>1,421,721</u>
Passed through Nebraska Department of Education:			
Adult Education - Basic Grants to States			
Adult Basic Education	84.002	21-2AEF-09-00-941000	187,622
Institutionalized	84.002	21-2AEF-09-00-941000	14,989
Coordination	84.002	21-2AEV-09-00-941000	23,184
Adult Education AEFLA State Leadership	84.002	21-2AES-09-00-941000	1,190
Total Adult Education Program			<u>226,985</u>
Direct Programs:			
TRIO - Upward Bound			
Veterans Upward Bound 2019-20	84.047A	P047V170028	61,803
Veterans Upward Bound 2020-21	84.047A	P047V170028	241,521
TRIO - Student Support Services			
Title IV, Student Support Services 2019-20	84.042A	P042A150153	40,718
Title IV, Student Support Services 2020-21	84.042A	P042A201372	226,656
Student Support Services Supplementary 2019-20	84.042A	P042A150153	3,000
Student Support Services Supplementary 2020-21	84.042A	P042A201372	5,000
			<u>578,698</u>
Passed through Nebraska Department of Education:			
Career and Technical Education - Basic Grants to States	84.048	V048A200027	110,052
			<u>110,052</u>
Total U.S. Department of Education:			<u>5,732,190</u>
<u>National Science Foundation (NSF):</u>			
Passed through Board of Regents University of Nebraska:			
Education	47.076	25-0536-0050-005	32,013
			<u>32,013</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>5,764,203</u></u>

See accompanying notes to schedule of federal awards.

Western Community College Area
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

NOTE 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes federal award activity of Western Community College Area. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the College, it's not intended to and does not present the financial position, changes in net assets, or cash flows of the College.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

The schedule of expenditures of federal awards is presented on the accrual basis of accounting.

NOTE 3. INDIRECT COST RATE

The College uses an indirect cost rate cost rate of 8% for its TRIO programs.

NOTE 4. SUBRECIPIENTS

Western Community College Area provided no federal awards to subrecipients.

NOTE 5. USE OF ESTIMATES

The preparation of the schedule of expenditures of federal awards in accordance with the requirements of the Uniform Guidance allows for management to make estimates and assumptions that could affect the reported amounts of expenditures for the year ended. The College estimated lost revenue for the Higher Education Emergency Relief Fund Institutional Aid (CFDA # 84.425F) from the guidance issued by the program. Actual results could differ from that estimate.



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Governors
Western Community College Area
Scottsbluff, Nebraska

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 of America, the financial statements of the business-type activities and the discretely presented component unit of Western Community College Area (College) as of June 30, 2021, and the related the related notes to the financial statements, which collectively comprise Western Community College Area's basic financial statements, and have issued our report thereon dated November 12, 2021. The financial statements of Western Nebraska Community College Foundation (Foundation), a discretely presented component unit of the College, 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 non-compliance associated with the Foundation.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Western Community College Area's internal control over financial reporting to determine the 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 Western Community College Area's internal control. Accordingly, we do not express an opinion on the effectiveness of Western Community College Area's internal control.

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

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

Compliance and Other Matters

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

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana J Cole + Company, LLP

Scottsbluff, Nebraska
November 12, 2021



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Governors
Western Community College Area
Scottsbluff, Nebraska

Report on Compliance for Each Major Federal Program

We have audited Western Community College Area's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Western Community College Area's major federal programs for the year ended June 30, 2021. Western Community College Area's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Western Community College Area's compliance.

Opinion on Each Major Federal Program

In our opinion, Western Community College Area complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Western Community College Area is responsible for establishing and maintaining effective internal control over compliance with the requirements referred to above. In planning and performing our audit of compliance, we considered Western Community College Area's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Western Community College Area's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Dana F Cole + Company, LLP

Scottsbluff, Nebraska
November 12, 2021

WESTERN COMMUNITY COLLEGE AREA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021

SECTION I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified:	___Yes <u>X</u> No
Significant deficiencies identified that are not considered to be material weaknesses:	___Yes <u>X</u> No
Noncompliance matter to the financial statements disclosed:	___Yes <u>X</u> No

Federal Awards

Internal control over major programs:	
Material weakness identified:	___Yes <u>X</u> No
Significant deficiencies identified that are not considered to be material weaknesses:	___Yes <u>X</u> No
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a):	___Yes <u>X</u> No

Identification of major programs:

Student Financial Aid Cluster	
Federal Pell Grant Program	84.063
Federal Supplemental Educational Opportunity Grants	84.007
Federal Work-Study Program	84.033
Federal Direct Student Loans	84.268
Higher Education Emergency Relief Fund	
Student Aid	84.425E
Institutional Aid	84.425F

WESTERN COMMUNITY COLLEGE AREA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021

SECTION I. SUMMARY OF AUDITORS' RESULTS (Continued)

Financial Statements (Continued)

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

Auditee qualified as a low-risk auditee: X Yes ___ No

SECTION II. FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

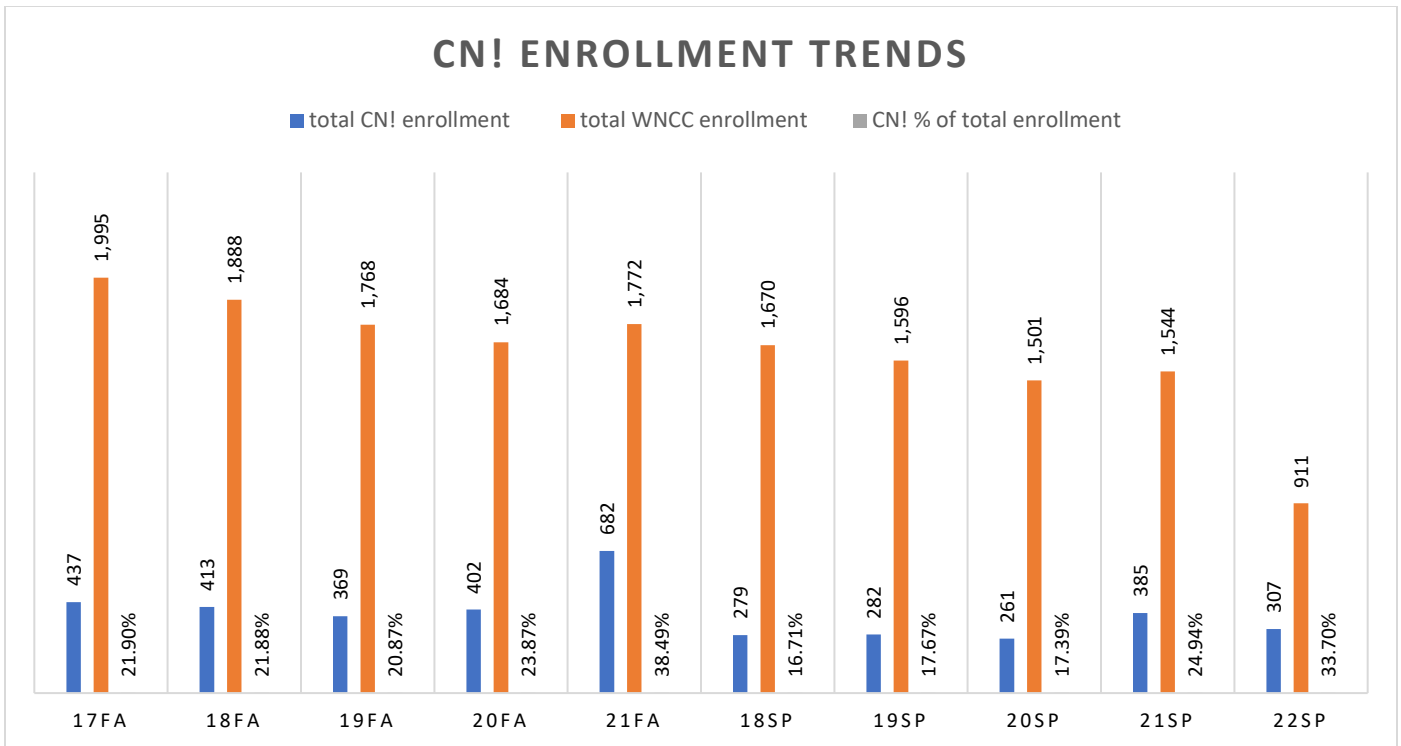
WESTERN COMMUNITY COLLEGE AREA
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2021

There were no findings reported for the year ended June 30, 2020.

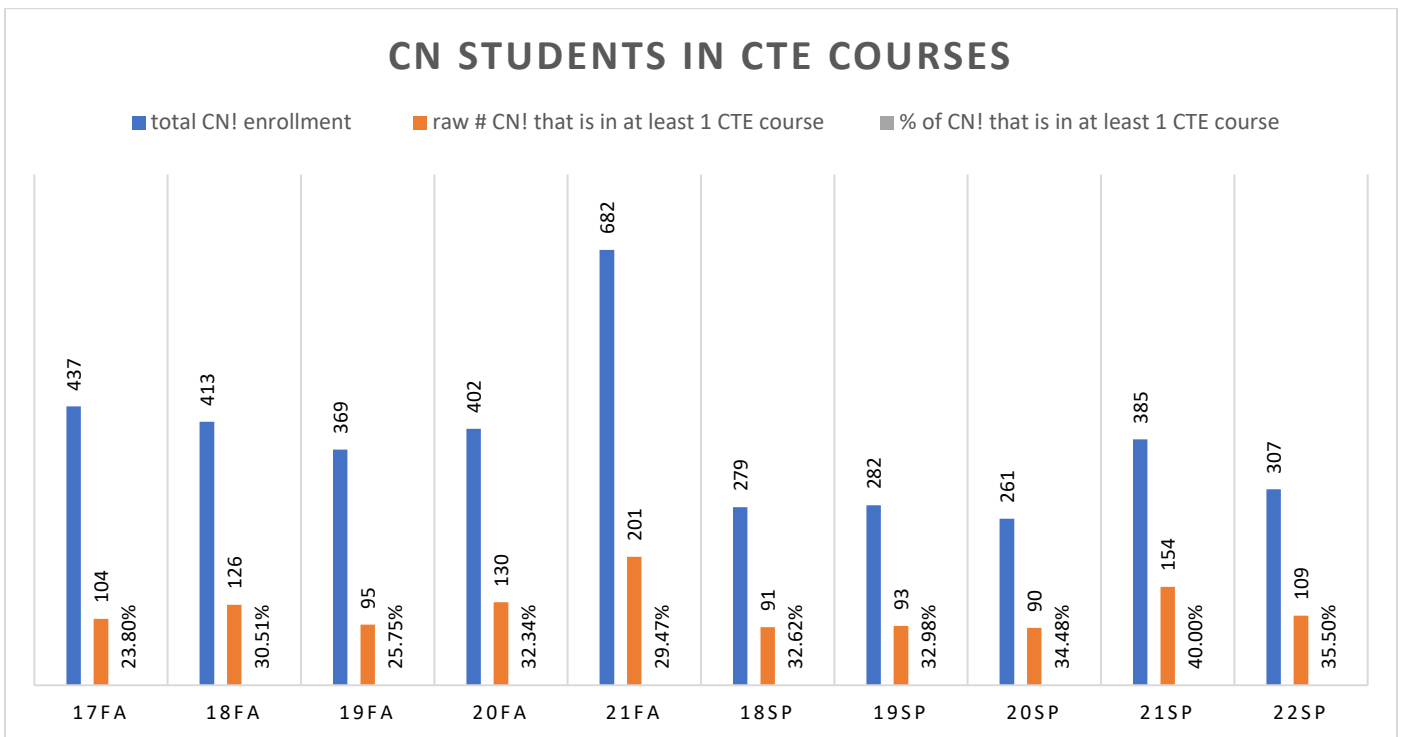
WESTERN COMMUNITY COLLEGE AREA
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2021

There were no findings reported for the year ended June 30, 2021.

CN! ENROLLMENT TRENDS



CN STUDENTS IN CTE COURSES



CTE Programs CN! Students Participate in:

- Automotive Technology
- Collision Repair and Refinish Technology
- Diesel Technology
- Emergency Medical Technician/Emergency Medical Responder
- Phlebotomy
- Welding Technology

We also have 6 students at Scottsbluff High School taking a Heavy Equipment Operator Training through Workforce Development (Doug Mader) and will have another training for Spring 2022 for 6 students.

Open Meetings Act

Neb. Rev. Stat. § 84-1407. Act, how cited.

Sections 84-1407 to 84-1414 shall be known and may be cited as the Open Meetings Act.

Neb. Rev. Stat. § 84-1408. Declaration of intent; meetings open to public.

It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret.

Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act.

Neb. Rev. Stat. § 84-1409. Terms, defined.

For purposes of the Open Meetings Act, unless the context otherwise requires:

(1)(a) Public body means (i) governing bodies of all political subdivisions of the State of Nebraska, (ii) governing bodies of all agencies, created by the Constitution of Nebraska, statute, or otherwise pursuant to law, of the executive department of the State of Nebraska, (iii) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created by the Constitution of Nebraska, statute, or otherwise pursuant to law, (iv) all study or advisory committees of the executive department of the State of Nebraska whether having continuing existence or appointed as special committees with limited existence, (v) advisory committees of the bodies referred to in subdivisions (i), (ii), and (iii) of this subdivision, and (vi) instrumentalities exercising essentially public functions; and

(b) Public body does not include (i) subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body, except that all meetings of any subcommittee established under section 81-15,175 are subject to the Open Meetings Act, and

(ii) entities conducting judicial proceedings unless a court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders;

(2) Meeting means all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body; and

(3) Virtual conferencing means conducting or participating in a meeting electronically or telephonically with interaction among the participants subject to subsection (2) of section 84-1412.

Neb. Rev. Stat. § 84-1410. Closed session; when; purpose; reasons listed; procedure; right to challenge; prohibited acts; chance meetings, conventions, or workshops.

(1) Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. Closed sessions may be held for, but shall not be limited to, such reasons as:

(a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body;

(b) Discussion regarding deployment of security personnel or devices;

(c) Investigative proceedings regarding allegations of criminal misconduct;

(d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting;

(e) For the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster; or

(f) For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional negotiations with any referral source that is required by federal law to be conducted at arms length.

Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body.

(2) The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, formal action shall mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under subdivision (1)(a) of this section.

(3) Any member of any public body shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for (a) the protection of the public interest or (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

(4) Nothing in this section shall be construed to require that any meeting be closed to the public. No person or public body shall fail to invite a portion of its members to a meeting, and no public body shall designate itself a subcommittee of the whole body for the purpose of circumventing the Open Meetings Act. No closed session, informal meeting, chance meeting, social gathering, email, fax, or other electronic communication shall be used for the purpose of circumventing the requirements of the act.

(5) The act does not apply to chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power.

Neb. Rev. Stat. § 84-1411. Meetings of public body; notice; method; contents; when available; right to modify; duties concerning notice; videoconferencing or telephone conferencing authorized; emergency meeting without notice; appearance before public body.

(1)(a) Each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (1)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committee, such notice shall be published in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's web site.

(ii) In the case of the governing body of a city of the second class or village or such body's advisory committee, such notice shall be published by:

(A) Publication in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's web site; or

(B) Posting written notice in three conspicuous public places in such city or village. Such notice shall be posted in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (1)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(c) In addition to a method of notice required by subdivision (1)(b)(i) or (ii) of this section, such notice may also be provided by any other appropriate method designated by such public body or such advisory committee.

(d) Each public body shall record the methods and dates of such notice in its minutes.

(e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or (ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (2)(b) of this section are met:

(i) A state agency, state board, state commission, state council, or state committee, or an advisory committee of any such state entity;

(ii) An organization, including the governing body, created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act;

(iii) The governing body of a public power district having a chartered territory of more than one county in this state;

(iv) The governing body of a public power and irrigation district having a chartered territory of more than one county in this state;

(v) An educational service unit;

(vi) The Educational Service Unit Coordinating Council;

(vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act;

(viii) A community college board of governors;

(ix) The Nebraska Brand Committee;

(x) A local public health department;

(xi) A metropolitan utilities district;

(xii) A regional metropolitan transit authority;

(xiii) A natural resources district; and

(xiv) The Judicial Resources Commission.

(b) The requirements for holding a meeting by means of virtual conferencing are as follows:

(i) Reasonable advance publicized notice is given as provided in subsection (1) of this section, including providing access to a dial-in number or link to the virtual conference;

(ii) In addition to the public's right to participate by virtual conferencing, reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate as provided in section 84-1412, including reasonable seating, in at least one designated site in a building open to the public and identified in the notice, with: At least one member of the entity holding such meeting, or his or her designee, present at each site; a recording of the hearing by audio or visual recording devices; and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be provided if virtual conferencing was not used;

(iii) At least one copy of all documents being considered at the meeting is available at any physical site open to the public where individuals may attend the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; and

(iv) Except as otherwise provided in this subdivision or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis or an organization created under the Municipal Cooperative Financing Act, the organization may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing. The governing body of a risk management pool that meets at least quarterly and the advisory committees of the governing body may each hold more than one-half of its meetings by virtual conferencing if the governing body's quarterly meetings are not held by virtual conferencing.

(3) Virtual conferencing, emails, faxes, or other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(4) The secretary or other designee of each public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting.

(5) When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in such meeting shall pertain only to the emergency. Such emergency meetings may be held by virtual conferencing. The provisions of subsection (4) of this section shall be complied with in conducting emergency meetings. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public by no later than the end of the next regular business day.

(6) A public body may allow a member of the public or any other witness to appear before the public body by means of virtual conferencing.

(7)(a) Notwithstanding subsections (2) and (5) of this section, if an emergency is declared by the Governor pursuant to the Emergency Management Act as defined in section 81-829.39, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the public body gives reasonable advance publicized notice as described in subsection (1) of this section. The notice shall include information regarding access for the public and news media. In addition to any formal action taken pertaining to the emergency, the public body may hold such meeting for the purpose of briefing, discussion of public business, formation of tentative policy, or the taking of any action by the public body.

(b) The public body shall provide access by providing a dial-in number or a link to the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at the meeting and record the meeting. Subsection (4) of this section shall be complied with in conducting such meetings.

(c) The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection as provided in subsections (5) and (6) of section 84-1413.

Neb. Rev. Stat. § 84-1412. Meetings of public body; rights of public; public body; powers and duties.

(1) Subject to the Open Meetings Act, the public has the right to attend and the right to speak at meetings of public bodies, and all or any part of a meeting of a public body, except for closed sessions called pursuant to section 84-1410, may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, a camera, video equipment, or any other means of pictorial or sonic reproduction or in writing.

(2) It shall not be a violation of subsection (1) of this section for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings, including meetings held by virtual conferencing. A body may not be required to allow citizens to speak at each meeting, but it may not forbid public participation at all meetings.

(3) No public body shall require members of the public to identify themselves as a condition for admission to the meeting nor shall such body require that the name of any member of the public be placed on

the agenda prior to such meeting in order to speak about items on the agenda. The body shall require any member of the public desiring to address the body to identify himself or herself, including an address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual.

(4) No public body shall, for the purpose of circumventing the Open Meetings Act, hold a meeting in a place known by the body to be too small to accommodate the anticipated audience.

(5) No public body shall be deemed in violation of this section if it holds its meeting in its traditional meeting place which is located in this state.

(6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if:

(a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction;

(b) All out-of-state locations identified in the notice are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience;

(c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making virtual conferencing available at an in-state location to members, the public, or the press, if requested twenty-four hours in advance;

(d) No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state;

(e) Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act; and

(f) The public body publishes notice of the out-of-state meeting at least twenty-one days before the date of the meeting in a legal newspaper of statewide circulation.

(7) Each public body shall, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at a meeting.

(8) Public bodies shall make available at the meeting or the in-state location for virtual conferencing as required by subdivision (6)(c) of this section, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting, either in paper or electronic form. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

Neb. Rev. Stat. § 84-1413. Meetings; minutes; roll call vote; secret ballot; when.

(1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.

(2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote shall be satisfied by a public body which utilizes an electronic voting device which allows the yeas and nays of each member of such public body to be readily seen by the public.

(3) The vote to elect leadership within a public body may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

(4) The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.

(5) Minutes shall be written, except as provided in subsection (6) of this section, and available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing the minutes is absent due to a serious illness or emergency.

(6) Minutes of the meetings of the board of a school district or educational service unit may be kept as an electronic record.

(7) Beginning July 31, 2022, the governing body of a natural resources district, the city council of a city of the metropolitan class, the city council of a city of the primary class, the city council of a city of the first class, the county board of a county with a population greater than twenty-five thousand inhabitants, and the school board of a school district shall make available on such entity's public web site the agenda and minutes of any meeting of the governing body. The agenda shall be placed on the web site at least twenty-four hours before the meeting of the governing body. Minutes shall be placed on the web site at such time as the minutes are available for inspection as provided in subsection (5) of this section. This information shall be available on the public web site for at least six months.

Neb. Rev. Stat. § 84-1414. Unlawful action by public body; declared void or voidable by district court; when; duty to enforce open meeting laws; citizen's suit; procedure; violations; penalties.

(1) Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in violation of the Open Meetings Act shall be declared void by the district court if the suit is commenced within one hundred twenty days of the meeting of the public body at which the alleged violation occurred. Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in substantial violation of the Open Meetings Act shall be voidable by the district court if the suit is commenced more than one hundred twenty days after but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action.

(2) The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the Open Meetings Act.

(3) Any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the Open Meetings Act, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the act to discussions or decisions of the public body. It shall not be a defense that the citizen attended the meeting and failed to object at such time. The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under this section.

(4) Any member of a public body who knowingly violates or conspires to violate or who attends or remains at a meeting knowing that the public body is in violation of any provision of the Open Meetings Act shall be guilty of a Class IV misdemeanor for a first offense and a Class III misdemeanor for a second or subsequent offense.

LB 83, § 15, One Hundred Seventh Legislature, First Session, 2021. (*The Revisor of Statutes will assign a statute number after the Legislature adjourns sine die.*) No motion, resolution, rule, regulation, ordinance, or formal action made, adopted, passed, or taken at a meeting as defined in section 84-1409 of a public body as defined in such section shall be invalidated because such motion, resolution, rule, regulation, ordinance, or formal action was made, adopted, passed, or taken at a meeting or meetings on or after March 17, 2020, and on or before April 30, 2021, pursuant to a Governor's Executive Order which waived certain requirements of the Open Meetings Act.