

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

November 11, 2024

**MEMBERS PRESENT:** President MS. TARA KUIPERS (via Zoom); Vice President/Secretary MS. DENISE LAURSEN; Treasurer MR. BOB NEWSOME; and Trustees MR. JOHN HOUSEL, MR. R.J. KOST, DR. LARRY TODD, and DR. MARK WURZEL.

**MEMBERS ABSENT:**

**OTHERS PRESENT:** MS. LISA WATSON, President; MR. DAVE ERICKSON, Interim Vice President for Academic Affairs; MR. TOM HAVRON, Vice President for Student Services; MS. BOSSAN ABDYYEVA; MS. JILL ANDERSON; MR. DAVE BONNER; MR. TIMOTHY CARPENTER; MR. DUSTIN DICKS; MS. TRACY GASAWAY; MR. MARK GRANT; MS. JILL HARTMANN; MR. JEREMIAH HOWE; MS. DAWN KASINGER; MS. JESSICA KASSINGER; MS. JEN LITTERER-TREVIÑO; MS. CAREY MILLER; MR. SHANE OGDEN; MR. CORY OSTERMILLER; MR. DENNIS QUILLEN; MS. LISA SMITH; MS. LINDA SPOMER; MR. MARTIN STENSING; MR. OSCAR TREVIÑO; MS. OLIVIA WEITZ; MS. SHELBY WETZEL; MS. BRITTANY WILSON; MR. RONNIE WOLFE; MR. ZAC TAYLOR, *Powell Tribune*; and MS. KELI BORDERS, Executive Secretary to the President and Board of Trustees.

**CALL TO ORDER:** Vice President/Secretary Denise Laursen called the regular meeting of the Northwest College Board of Trustees to order on Monday, November 11, 2024, at 4:00 p.m. in the Yellowstone Building.

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

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

In response to a question from Trustee Housel, President Watson stated that Niche is a search platform used primarily by traditional-aged students as they research colleges. Northwest College pays for a premium profile that includes sponsored listings that are more prominent, high-intent lead generation services, and cross-interest prospects.

Carey Miller added that if students look at the College's competitor schools, Niche will include Northwest College's information. The sponsored listing displays an advertisement for Northwest College on competitor profile pages. Niche also provides prospective students' names generated from their interest in competitor schools.

In response to a question from Trustee Housel, Carey stated that she was impressed with the out-of-state and international traffic numbers and is working with Admissions as part of Strategic Enrollment Management to connect marketing efforts to actual enrollment outcomes.

Trustee Kost stated that he enjoys reading the department reports. The collaboration among faculty and staff is impressive, and their efforts deserve recognition. The range of activities and experiences shared is fascinating. Additionally, the involvement of students in Residence Life is remarkable.

**DISCUSSION/  
INFORMATIONAL ITEMS:**

Preliminary Audit Report

Brittany Wilson, CPA and Partner of McGee, Hearne & Piaz, LLP (MHP), presented the College's financial compliance report results for the fiscal year ending June 30, 2024. As an overview, Brittany stated that the audit has three parts: 1) Generally Accepted Auditing Standards, 2) Government Auditing Standards, and 3) Uniform Grant Guidance. Her report will include financial statement highlights, and significant accounting estimates. Finally, the Report to the Board of Trustees summarizes the audit results.

The first section, under generally accepted auditing standards set by the AICPA, covers all financial statements and notes. This report spans pages 1 to 3 and presents an unmodified, or clean, opinion. Management's discussion and analysis on pages 4 to 14 offer a comparative overview of the last three fiscal years.

Notably, the statements of net position on pages 15 and 16 show an unrestricted net position of approximately negative \$2.5 million, primarily due to the implementation of GASB pension and OPEB standards. These don't represent true future cash outflows of the College, so if these liabilities are excluded, the unrestricted net position would be a positive \$20 million, indicating a strong position for the college.

On page 18, the statements of revenues, expenses, and changes in net position show an increase of \$18.5 million, up from \$7.4 million the previous year, primarily due to increased state appropriations and private gifts related to the new Student Center. Brittany stated it was remarkable that the College could complete this project without incurring additional debt.

The financial statement notes, spanning pages 22 to 46, include significant accounting estimates. Note 5, starting on page 34, details the net pension liability of about \$4.8 million, reflecting the funding deficit in the Wyoming retirement system. Note 7, beginning on page 38, outlines the OPEB liability of \$10.4 million, which is also actuarially determined. These are financial reporting liabilities, not actual cash flow liabilities.

The second section of the audit report, under government auditing standards, is on pages 58 to 59. It addresses internal control over financial reporting and compliance with laws and regulations. We found no noncompliance but reported one significant deficiency in internal control, detailed on page 64. This involved an audit adjustment of approximately \$450,000 related to endowment earnings, identified due to discrepancies between the Foundation's and the College's audit reports. The audit report includes a corrective action plan, and Brittany is confident that procedures are in place to record this correctly in the future.

The final section covers uniform grant guidance on pages 60 to 62, auditing federal funds spent by the college. The college qualifies as a low-risk auditee, and we audited one program, the COVID-19 Coronavirus State and Local Fiscal Recovery Fund, with no deficiencies noted. The college expended nearly \$3.6 million in federal funds, detailed on pages 55 to 56.

The second document is a brief report to the Board of Trustees, summarizing the audit process. The audit went smoothly, and Brittany thanked Finance Director Mark Grant, his team, and President Watson for their cooperation. There were no changes to significant accounting policies or unusual transactions, and the four accounting estimates were discussed. All audit

adjustments are included in the attached representation letter, and there were no disagreements with management.

Brittany stated that she is pleased to provide a great report and that Trustees should remain confident in the skills of the College's team.

In response to a question from Trustee Housel, Brittany stated that her company audits seven of the eight community colleges in the state and that they, too, show a negative unrestricted net position. The standards were added to aid users of the financial statements; however, Brittany feels it is more useful when she backs those numbers out. It is necessary to report them to have the financial statements in accordance with GASB, which is a nationwide requirement.

In response to a question from Trustee Housel, Brittany reiterated that she is confident in the procedures for recording future investment income. The \$450,000 discrepancy did not negatively affect the College's bottom line; it increased it.

In response to a question from Trustee Housel, President Watson stated the Armory "lease" is an MOU in which the College trades office space on campus for the use of the Armory building and may be terminated at any time with a 180-day written notice.

Brittany stated that GASB requires leases in which the term is more than twelve months and that the amount exchanged is of fair value; then, the auditors must determine the current value of the lease payments and record a lease liability and an offsetting right to use asset. A lease with the right to cancel at any time can be excluded from the statement. While the College may hold many leases, they fall out of meeting those three requirements, which allows them to be excluded.

#### Wyoming Postsecondary Education Options

Lisa Smith stated that Wyoming community colleges submit concurrent and dual enrollment information annually to the Wyoming Community College Commission. The full report is available on the Commission's website.

Last year, Northwest College had 355 students in 2,230 concurrent credits and 397 students in 3,043 dual credits, for a total of 557 unduplicated students and 5,273 concurrent or dual credits. Students from all public schools in the College's service area participated in concurrent or dual enrollment, as well as students from local alternative, virtual, private high schools, and homeschooled students. Of those, 98% completed concurrent enrolled credits with a grade of C- or higher (compared to 93% for all community colleges), and 94% of dual enrolled credits with a grade of C- or higher (compared to 87% for all community colleges and UW).

Concurrent enrollment revenue from the school districts covers tuition and fees. Dual enrollment revenue from the school districts covers mandatory and additional course fees but not tuition. Revenue from and expenditures paid to school districts for concurrent enrollment are equal. Big Horn County School District #3 BOCES pays Greybull dual enrollment fees. Park County School District #1 BOCES offsets tuition costs for Powell dual enrollment. Colleges also receive revenue for every credit hour enrolled from the funding model.

Lisa noted that revenue from and expenditures paid to school districts for concurrent enrollment are equal. Expenditures include a portion of the College's budget based on the percentage of concurrent and dual credits out of total enrollment. Concurrent expenditures include 8.2% of the student services

budget, and dual expenditures include the cost of tuition and fees plus 11.1% of the combined student services and instructional expenses since dual students receive the same services as all Northwest College students.

President Watson stated she had recently received an email from a University Chancellor who said they had heard from faculty that dual and concurrent students from Northwest College are more prepared than students from the other community colleges. The Math and Science faculty were commended for their hard work and the academic rigor of the courses.

President Watson stated that it would be interesting to gather data on how many students are eligible for dual or concurrent courses within the service district and if the College can serve more. She notes that Northwest College has among the lowest numbers of dual and concurrent students enrolled compared to other community colleges. The College's requirements for faculty qualifications to be eligible to teach concurrent courses followed prior HLC standards, which could be one contributor needing reevaluation.

**Nomination Committee for Board Officers and Committees**

President Kuipers has asked Trustees Wurzel, Housel, and Laursen to serve on the Nomination Committee and charged them with developing a slate of Officers and Committee assignments before the December meeting. She asked the Trustees to notify the Committee of their areas of interest.

**Holiday Party**

President Watson announced that the Holiday party will be held in the new Student Center this year on Friday, December 13th, beginning at 5:30 p.m. She encouraged Trustees to attend if possible since this will be the only year the event will take place in the Student Center.

**CITIZENS' OPEN FORUM**

The Citizens' Open Forum convened at 5:00 p.m.

As chairman of the Northwest College Foundation's Development Committee, Dave Bonner stated that the committee was essentially at the forefront of raising \$3.2 million from over ninety donors for the Student Center. Dave expressed concern that the name change proposal may not have been well thought out and stated that nineteen current and former members of the Foundation Board signed a response letter in opposition.

Dave stated that the Northwest College Foundation is officially opposed to changing the College's name to Yellowstone College for three main reasons: there hasn't been enough research done, there is no detailed plan, and how the change would affect fundraising efforts is unclear. He mentions that some donors are hesitant to contribute until they see what happens with the name change.

A community survey showed that over 70% of respondents are against the name change. Dave feels that people know Northwest College's location and its strong presence in its region.

In reference to a statement in the Resolution regarding state officials being confused about the College's location, Dave stated that he served on the task force for the Wyoming Community College Commission and has also worked with the Legislative Service Office. He assured the Trustees that the Commission knows Northwest College is in Powell and that if there were reporting mistakes, they should be attributed to careless work.

Dave believes the college can continue to market itself effectively as it has done for seventy-eight years without changing its name. He concludes by encouraging the board to consider these points.

Jessica Kassinger stated that she is a Recruiter, a graduate of Northwest College, and is currently studying for her bachelor's degree.

Jessica stated that she is passionate about the College and has been actively recruiting students since last year. She has traveled extensively to promote the College, which she believes helped increase student enrollment. She has discovered many colleges with similar names in her travels, which can confuse potential students.

Jessica shared experiences from college fairs where students didn't recognize Northwest College but were familiar with other colleges. In her research for a school project, she discovered there are sixty-five schools with the word "North," eighty-six that have "West," and forty-two that have "Northwest" or "Northwestern" in their name and could be confused with Northwest College in Powell.

Jessica feels that the College is not well known outside its local area. She thinks that Northwest College has excellent things to offer and that if the name is changed to something more recognizable, like Yellowstone College, it could attract more students. This change could lead to better funding and growth for the College in the future.

Bossan Abdyeva is a former student of Northwest College, where she studied from 2018 to 2020 and served as the student body President. She initially opposed the idea of changing the College's name. However, after attending Indiana University for her master's degree, she found it challenging to locate Northwest College online due to the many other colleges with similar names. This experience made her realize that a name change could help attract more students, especially from outside the local area, as many people might not recognize the College because of its name.

Bossan highlighted the appeal of the College's location near Yellowstone National Park, which attracts students and offers opportunities for internships and activities related to photography and nature. She believes that changing the name could enhance recruitment efforts and provide more opportunities for students.

Ronnie Wolf stated that he is the Interim Multimedia Production Specialist, a three-time graduate of Northwest College, and a member of the first cohort of students to receive a bachelor's degree from the College. He recognizes that change is challenging but emphasizes the importance of understanding what Yellowstone National Park represents. Established in 1872, Yellowstone was the first national park in the U.S. and the world, setting a standard for conservation efforts globally.

Ronnie explains that Yellowstone symbolizes various values, such as balance, strength, exploration, discovery, justice, life, growth, resilience, and heroism. He connects these values to the programs and spirit of the College, highlighting how they embody the essence of Yellowstone. He calls for collective action to secure the future of the Institution, urging everyone involved to take responsibility for its continued legacy.

Jeremiah Howe, Marketing/Graphic Design Specialist, appreciated the motion to table the Resolution so that due diligence could be done in addressing the community's concerns. He also stated that a more precise plan would be useful before changing the College's name.

Jeremiah said the College needs to focus on growth and attracting more students, which could lead to more funding and opportunities. He emphasized the need for creativity and innovation rather than just making small changes. The College must stand out, especially online, to attract students from beyond the local area. He suggested that using the name "Yellowstone College" could help in marketing and recruitment, making the College more appealing and unique.

Jeremiah believes that changing the College's name will enhance its visibility and success, allowing it to stand out and connect with the Destination and Distinction model.

**A UNFINISHED BUSINESS:**

There were no unfinished business items on the agenda.

**A NEW BUSINESS:**

Course/Lab Fee Proposal

**A motion was made by Trustee Kost and seconded by Trustee Wurzel to approve the Course/Lab Fee Proposal as presented. Motion carried.**

Name Change Resolution -  
Second Reading

Trustee Housel stated that the Ad Hoc Name Change Committee held a meeting to discuss feedback received over the past few months regarding the name change proposal. They reviewed comments from the College's website and appreciated the work done by Lisa Smith in summarizing the comments. The Committee acknowledges that there are differing opinions on the proposal. To ensure the best outcome for the College, they decided to postpone making a final decision on the Resolution. They may discuss it in a future meeting or bring it back for a final decision later.

**On behalf of the Ad Hoc Name Change Committee, a motion was made by Trustee Housel and seconded by Trustee Kost to table the Name Change Resolution until the Committee could review the matter further.**

Trustee Housel stated that the comments received about the Resolution revealed a few key points. First, the surveys were not statistically valid, but they still hold some value. Many people who responded seemed not to have read the full details of the Resolution, especially the introduction.

Concerns about costs were common, and it was noted that a more detailed analysis of these costs is needed. The board has discussed costs during its meetings and received input from a marketing expert, leading to an estimated cost of \$50,000 to \$100,000 for the proposed changes.

Additionally, comments suggested that the name "Yellowstone" should not be used for the College in Powell, Wyoming, as it is far from Yellowstone National Park. However, Trustee Housel finds this surprising because there is a historical connection between Park County and Yellowstone Park. In the 1940s, Park County's boundaries were adjusted to capture sales tax revenue from the Park, benefiting the entire county without contributing to the Park's maintenance costs. This revenue has funded various local projects, including signs and community facilities, supported mainly by tourists visiting

Yellowstone. Trustee Housel emphasized that Park County is connected to Yellowstone Park and benefits significantly.

Trustee Housel stated that he appreciates hearing the remarks from those who spoke during the Citizens' Open Forum, especially from present and past employees who are more familiar with and understand the challenges.

Trustee Housel understands the concerns of alums and long-time supporters who have a strong emotional connection to the name and find it difficult to accept the change. To illustrate this point, he shared a personal example of sentimental attachment to his father's vehicles.

Trustee Housel feels that local media coverage has not fully explained the reasons behind the name change, focusing instead on the confusion with other institutions with similar names. He notes a lack of detailed reporting in the region, making it difficult for the public to understand the proposal.

Trustee Housel stated that while the name may change, the College's quality and credentials will remain the same. He acknowledges mixed reactions to the name change and that the Foundation Board is concerned about the lack of research and planning. Trustee Housel would like to address these concerns and engage in further discussions with the Foundation to find a solution that works for everyone. While everyone may not be completely satisfied, the Committee will make every effort to do so.

Trustee Todd stated that he grew up on a ranch in Meeteetse, is an academic who has been engaged in higher education continuously since 1972, and has been involved at Northwest College since 2020. He feels he has competing thought processes related to a potential name change.

When reviewing the 1500+ comments received from the online poll, Trustee Todd stated that he used an AI software program to generate a word cloud of common words. When looking at words in the "yes" group, the unique words were "location," "recognition," "enrollment," "national increase," and "potential." The "no" group used words such as "waste," "expense," "history," "alumni," "spending," and "unnecessary." He feels the real difference in the groupings is that the "yes" comments reflect the future and educational potential. The "no" group is concerned with funding and tradition. Both word clouds are important.

Trustee Todd remembers that, as a child growing up in Meeteetse, he felt the name Northwest College was ambiguous. As he considers the name change, his academic side, and the fact that he is going off the Board, he is frustrated by the idea of tabling the Resolution. Since his time on the Board began, there have been discussions regarding changing the name during the transformation process, public meetings, and the development of the Strategic Plan. He wants to see it to its conclusion instead of putting it off further.

Trustee Todd stated that when considering a name change, it's important to consider clarity, academic excellence, the significance of time, and the need for evolution in education. He believes adapting to change is crucial for growth and that delaying the conversation about the name could hinder progress.

Trustee Kost feels it's essential to focus on academic excellence, regardless of the Institution's name. Changing the name should be based on solid information rather than just opinions or perceptions. High academic standards should be the primary goal, and accurate data should guide decisions to ensure success.

Trustee Laursen stated she would like the Ad Hoc Committee to consider alternative names when research into the topic continues. She is concerned that there would be more confusion because Yellowstone College, the educational program at Yellowstone National Park, and the University of Yellowstone, a division of MSU, are already there.

**Motion to table the Name Change Resolution carried.**

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

December 9, 2024, upcoming:

- Oath of Office for new Trustees
- Statewide Legislative Update
- Quarterly Budget Adjustments
- Annual Signing of Ethics Policy
- Disclosure of Interest Forms Distributed
- Acceptance of Audit
- Election of Officers
- Other TBD

**ANNOUNCEMENTS:**

Trustee Laursen thanked Trustee Todd for his service and said serving on the Board with him was delightful. She appreciated his analysis of topics and learned a great deal from him.

President Kuipers expressed gratitude for serving alongside Trustee Todd over the years and for the learning opportunities he provided personally, as a Board member, and to the College community. She felt inspired and informed by Trustee Todd's perspective over the years and will miss serving alongside him.

Trustee Todd thanked the Board members for allowing him to serve with them. He expressed sadness at this being his last Board meeting. He has served on many boards, but none have communicated as openly. He has especially enjoyed working with President Watson and appreciated her openness and engagement.

Wrestling vs. WWCC, Nov 12, 2024, 6:00 p.m., Rock Springs  
Buffalo Feast, Nov 14, 2024, 6:00 p.m., Yellowstone Building  
Jazz Expo Concert, Nov 16, 2024, 7:00 p.m., NPA  
Soccer NJCAA National Tournament, Nov 17-23, 2024, TBA  
Small Ensembles Concert, Nov 18, 2024, 7:00 p.m., NPA  
Volleyball NJCAA National Tournament, Nov 20-23, 2024, TBA  
Stothart Reading, Nov 21, 2024, 12:00 p.m., Hinckley Library  
Wrestling vs. Northeastern Junior College, Nov 21, 2024, Sterling, CO  
Wrestling vs. Otero, Nov 21, 2024, Sterling, CO  
North Big Horn Basin District Music Clinic, Nov 22-23, 2024, NPA  
Wrestling vs. UNK Loper Open, Nov 23, 2024, Kearney, NE  
Thanksgiving Break, Nov 27-Dec 1, 2024, NWC Closed  
Vespers Concert, Dec 4, 2024, 7:00 p.m., First United Methodist Church  
Wrestling at Top of the Rockies Duals, Dec 6, 2024, Great Falls, MT  
Wrestling at U of Providence Open, Dec 7, 2024, Great Falls, MT  
Northwest Civic Orchestra Holiday Concert, Dec 7, 2024, 7:00 p.m., NPA  
Next meeting Dec 9, 2024, 4:00 p.m., Yellowstone Building  
Holiday Party, Dec 13, 2024, 5:30 p.m., Student Center

**A ADJOURNMENT:**

**The meeting adjourned at 6:01 p.m.**

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DENISE LAURSEN, Vice President/Secretary

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Date