



**Bryan D. Albrecht, Ed.D.**  
President and CEO

November 8, 2018

**BURLINGTON CENTER**

496 McCanna Pkwy.  
Burlington, WI 53105-3623  
262.767.5200

**ELKHORN CAMPUS**

400 County Road H  
Elkhorn, WI 53121-2046  
262.741.8200

**HERO (HEALTH AND  
EMERGENCY RESPONSE  
OCCUPATIONS) CENTER**

380 McCanna Pkwy.  
Burlington, WI 53105-3622  
262.767.5204

**HORIZON CENTER FOR  
TRANSPORTATION  
TECHNOLOGY**

4940 - 88th Avenue  
Kenosha, WI 53144-7467  
262.564.3900

**SC JOHNSON  
iMET (iINTEGRATED  
MANUFACTURING  
& ENGINEERING  
TECHNOLOGY) CENTER**

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2320 Renaissance Blvd.  
Sturtevant, WI 53177-1763  
262.898.7500

**INSPIRE CENTER**

3520 - 30th Avenue  
Kenosha, WI 53144-1690  
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**KENOSHA CAMPUS**

3520 - 30th Avenue  
Kenosha, WI 53144-1690  
262.564.2200

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9449 - 88th Avenue (Highway H)  
Pleasant Prairie, WI 53158-2216  
262.564.3400

**RACINE CAMPUS**

1001 South Main Street  
Racine, WI 53403-1582  
262.619.6200

**WGTD HD**

Your Gateway to Public Radio  
wgtld.org  
262.564.3800

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**NOTICE OF MEETING**

**GATEWAY TECHNICAL COLLEGE  
DISTRICT BOARD  
Regular Meeting**

**Thursday, November 15, 2018 – 8:00 a.m.  
Racine Campus, Quad Rooms R102/R104  
1001 S. Main Street, Racine, WI 53403**

The Gateway Technical College District Board will hold its regular meeting on Thursday, November 15, 2018 at 8:00 a.m. at the Racine Campus, Quad Rooms R102/R104, 1001 S. Main Street, Racine, WI. The agenda is included.

Bryan D. Albrecht, Ed.D.  
President and Chief Executive Officer

To request disability accommodations, contact the Compliance Manager at [262-564-3062](tel:262-564-3062)/Wisconsin Relay 711, or [vollendorfi@gtc.edu](mailto:vollendorfi@gtc.edu), at least three days in advance.

# GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Regular Meeting – Thursday, November 15, 2018 – 8:00 a.m.

Racine Campus, Quad Rooms R102/R104, 1001 S. Main Street, Racine, WI 53403

Info. / Disc	Action	Roll Call	<b>AGENDA</b>	Page
			<b>I. Call to Order</b> A. Open Meeting Compliance	3
		<b>X</b>	<b>II. Roll Call</b>	3
	<b>X</b>		<b>III. Approval of Agenda</b>	4
	<b>X</b>		<b>IV. Approval of Minutes</b> A. October 18, 2018 – Regular Meeting	4
<b>X</b>			<b>V. Citizen Comments</b>	10
<b>X</b>			<b>VI. Chairperson’s Report</b> A. Dashboard Report	12
<b>X</b>			B. Board Evaluation Summary	13
<b>X</b>			C. ACCT Conference	14
<b>X</b>			<b>VII. President’s Report</b> A. Announcements	16
<b>X</b>			B. Campus Welcome	17
<b>X</b>			C. Racine Superintendent	18
			<b>VIII. Operational Agenda</b>	19
		<b>X</b>	A. Action Agenda	
	<b>X</b>		1. Resolution No. M-2018 B - Resolution Authorizing A Taxable Tax and Revenue Anticipation Promissory Note for Cash Flow Purposes in An Amount Not to Exceed \$5,000,000	20
	<b>X</b>		2. Resolution Numbers B-2018 G.1 & G.2 – Approval of Project for the Kenosha Campus Academic Building 2nd Floor Classroom and Office Remodel	26
	<b>X</b>		3. Comprehensive Annual Financial Report for Fiscal Year Ending June 30, 2018	34
	<b>X</b>		B. Consent Agenda	
			1. Finance	
			a) Financial Statement and Expenditures over \$2,500	73
			b) Cash and Investment Schedules	81
			2. Personnel Report	85
			3. Contracts for Instructional Delivery	87
			4. Advisory Committee Activity Report	97
			<b>IX. Policy Governance Monitoring Reports</b>	103
	<b>X</b>		A. Ends Statement Monitoring	
			1. College Ends Policy - The tri-county community benefits from affordable higher education that allows residents to develop knowledge and skills for family-supporting careers that contribute to the growth and sustainability of the local economy at a cost commensurate with the value of services provided.	104
			<b>#3. Taxpayers receive a positive return on investment from Gateway’s impact on the local tax base, property values, and overall economic development as well as the contributions of graduates to the tri-county community.</b> CAFR – Sharon Johnson	
	<b>X</b>		B. Executive Limitations	
			1. 3.6 Asset Protection – Bill Whyte and Jeff Robshaw	106
<b>X</b>			<b>X. Board Member Community Reports</b>	107
<b>X</b>			<b>XI. Next Meeting Date and Adjourn</b> A. Regular Meeting – Thursday, December 20, 2018, 8:00 am, Kenosha, Horizon Center, Room 106	108
	<b>X</b>		B. Adjourn	108

# GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

## Regular Meeting

Thursday, November 15, 2018 – 8:00 a.m.  
Racine Campus, Quad Rooms R102/R104  
1001 S. Main Street, Racine, WI 53403

- I. CALL TO ORDER
  - A. Open Meeting Compliance

- II. ROLL CALL

Jesse Adams	_____
Ram Bhatia	_____
William Duncan	_____
Ronald J. Frederick	_____
Scott Pierce	_____
Roger Zacharias	_____
Pamela Zenner-Richards	_____
Bethany Ormseth	_____

### Our Positive Core – Gateway Technical College District Board

Our shared strengths as a Board that we draw upon to do our work:

- Belief in the value of Gateway Technical College
- Commitment to our community
- Common sense of mission
- Mutual respect
- Sense of humor
- Open-mindedness & willingness to question

III. APPROVAL OF AGENDA

Items on the Consent Agenda for discussion

IV. APPROVAL OF MINUTES

A. October 18, 2018 – Regular Meeting

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD  
Regular Meeting, October 18, 2018

The Gateway Technical College District Board met on Thursday, October 18, 2018 at the Elkhorn Campus, Rooms 112/114, 400 County Road H, Elkhorn, WI. The meeting was called to order at 8:00 a.m. by Bethany Ormseth, Chairperson.

**I. Call to Order**

A. Open Meeting Compliance

- K. Bartlett confirmed the meeting was duly noticed in accordance with state statutes for open meeting compliance.

**II. Roll Call**

Jesse Adams	Present
Ram Bhatia	Present
William Duncan	Present
Ronald J. Frederick	Present
Kimberly Payne	Present
Scott Pierce	Present
Roger Zacharias	Present
Pamela Zenner-Richards	Present
Bethany Ormseth	Present

Also in attendance were Bryan Albrecht, Kelly Bartlett, Mary Harpe and 29 citizens/reporters.

**III. Approval of Agenda**

- A. It was motioned by S. Pierce and seconded by R. Zacharias to amend the agenda to move Action Agenda item (A) (5) Annual Procurement Review to the Consent Agenda. It was then moved by S. Pierce and seconded by R. Bhatia and carried to approve the amended agenda.

**IV. Approval of Minutes**

- A. It was moved by R. Zacharias, seconded by P. Zenner-Richards and carried to approve the minutes of the September 20, 2018 Regular Meeting.

**V. Citizen Comments**

There were no citizen comments

**VI. Committee of the Whole**

Kelly Demerath from the Walworth Alternative High School presented to the Board along with instructors; Bridget Trewyn and Maggy Green and students; Delanie Schaefer and Malachi Quirino. The Alternative High School is a charter school supported by Elkhorn, Lake Geneva, Delavan-Darien, Williams Bay, and Big Foot High Schools. They enroll 80-100 students each year that are in their 11<sup>th</sup> or 12<sup>th</sup> year of school. The Alternative High School works on individualized graduation plans for every student, half-day programming focused on core disciplines and skills, instruction in a classroom and not on a computer, building student competency and raising the standard to pass. This is a year-round school, small school with a goal to graduate within 6 months to 2 years. Kelly Demerath mentioned that the Alternative High Schools partnership with Gateway has been one of the most unique things about the school. Two-thirds of all graduates at AHS have to take and pass a Gateway college course as part of their programming.

## VII. Chairperson's Report

- A. Dashboard Report items included updates on:
  - Net New Construction revenue is approximately \$200K higher than anticipated.
  - Gateway's Aviation Program has received a national award for student satisfaction.
  - Manufacturing Day events brought hundreds of middle and high school students to campus.
- B. Board Evaluation Summary
  - 8 of 9 Trustee Responses to the Survey: I like the revised Dashboard report. Similarly, very pleased to note start of campus affairs newsletter. Nice presentation on college ends policy. Good meeting.
- C. Financing Commentary
  - John Mehan from Baird gave a presentation to the Trustees on Gateway's Financing Process.
- D. Chairperson Beth Ormseth announced Trustee Kimberly Payne's resignation from the Gateway District Board effective after the Board meeting. Kimberly spoke about her time on the Board and thanked everyone for the opportunity. Kimberly's resignation began after the Board meeting.
- E. Kimberly was the secretary for the Gateway Board and upon her resignation announcement a new secretary was selected. S. Pierce made the motion, seconded by R. Zacharias to select Pamela Zenner-Richards as the secretary for the Gateway Board of Trustees to complete the term.

## VIII. President's Report

- A. Announcements
  - Bryan introduced and welcomed the following Gateway Journey member: Dawn Haggerty
  - S. Riley handed out SEM cards to the Trustees with quick access contact information for prospective students.
  - Bryan thanked Kimberly Payne for her time and commitment as a Gateway Trustee.
- B. Campus Welcome
  - Mike O'Donnell welcomed the Trustees to the Elkhorn Campus and shared updates and events that have been happening on campus including updating the nature walk behind the campus.
- C. iMET Expansion
  - Bill Whyte, Matt Janisin, and Ray Koukari spoke about the iMET Construction. They announced that construction should be starting this month.

## IX. Operational Agenda

### A. Action Agenda

1. Resolution No. F-2018-2019C.2 – Resolution Awarding the Sale of \$1,500,000 General Obligation Promissory Notes, Series F-2018-2019C

The administration is recommending Board approval of a resolution awarding the sale of \$1,500,000 of General Obligation Promissory Notes, Series 2018-2019C for the public purpose of financing a building addition and remodeling project.

**Following discussion it was moved by R. Zacharias, seconded by W. Duncan and carried by roll call vote to approve Resolution No. F-2018-2019C.2 – Resolution Awarding the Sale of \$1,500,000 General Obligation Promissory Notes, Series F-2018-2019C**

**Aye: 9**

**Nay: 0**

**Abstaining: 0**

**Absent: 0**

2. FY 2017-18 Budget Revision #3

Administration is recommending approval to amend the fiscal year 2018 budget based on year-end results. The FY 2017-18 budget requires revisions in three separate funds. The General Fund, the Special Revenue – Operational Fund and the Capital Fund require year-end revisions to balance the fund by function.

**Following discussion it was moved by S. Pierce, seconded by R. Bhatia and carried by roll call vote to approve FY 2017-18 Budget Revision #3**

**Aye: 9  
Nay: 0  
Abstaining: 0  
Absent: 0**

3. FY 2018-19 Budget Revision #1

The FY 2018-19 budget requires a revision in the General Fund and Capital Fund. The revision in the General Fund will reflect final Net New Construction and an adjustment in state aid. This will be offset by adjusting vacant position savings within the General Fund. This revision also includes a reclassification of a position. The budget modification in the Capital Fund reflects an adjustment for unspent or ongoing purchases of capital equipment.

**Following discussion it was moved by R. Zacharias, seconded by W. Duncan and carried by roll call vote to approve FY 2018-19 Budget Revision #1**

**Aye: 9  
Nay: 0  
Abstaining: 0  
Absent: 0**

4. M-2018 A – Designation of Assistant, Associate and Deputy Directors

Wisconsin's Code of Ethics for Public Officials and Employees applies to a member of a technical college district board or district director of a technical college, or any position designated as assistant, associate, or deputy district director of a technical college – Wis. Statutes, Sec. 19.42(13)(f).

**Following discussion it was moved by R. Zacharias, seconded by P. Zenner-Richards and carried to approve M-2018 A – Designation of Assistant, Associate and Deputy Directors**

**B. Consent Agenda**

**It was moved by R. Zacharias, seconded by P. Zenner-Richards and carried that the following items in the consent agenda be approved:**

1. **Finance**
  - a) **Financial Statement and Expenditures over \$2,500:** Approved the financial statement and expenditures as of September 30, 2018.
  - b) **Cash and Investment Schedules:** Approved the monthly cash reconciliation, investment schedule and investment report.
2. **Personnel Report:** Approved the personnel report of seven (7) new hires; two (2) promotions; no employment approvals-casual, non-instructional; and no employment approvals-adjunct faculty.
3. **Grants Awards:** There were no grants for approval

4. **Contracts for Instructional Delivery:** Approved the contracts for instructional delivery report for September 2018
5. **Advisory Committee Activity Report:** Approved the advisory committee 2018-2019 meeting schedule and new members as of October 1, 2018
6. **Bids for Approval:** Approved the following Bid
  - a) Bid No. 1555 – S.C. Johnson iMET Center Expansion Project:
    - Steel and Precast Concrete Package – Sturtevant, WI
    - General Construction Package – Sturtevant, WI
7. **Request for Program Approval:** Approved the following Program Requests
  - a) Industrial Cybersecurity Technician
  - b) Industrial Data Analyst
8. **Request for Program Title and AID Code Change Request:** Approved the following Program Title and AID Code Change Requests
  - a) 10-601-1 Air Conditioning, Heating, and Refrigeration Technology to 31-401-1 Refrigeration, Air Conditioning, and Heating Service Tech
  - b) 10-001-1 Horticulture to 10-001-6 Greenhouse Operations
9. **Annual Procurement Review:** Approved the Annual Procurement Review

## X. Policy Governance Monitoring Reports

### A. Ends Statement Monitoring

1. College Ends Policy – The tri-county community benefits from affordable higher education that allows residents to develop knowledge and skills for family-supporting careers that contribute to the growth and sustainability of the local economy at a cost commensurate with the value of services provided. **5) Educational partners, locally, nationally, and internationally, connect their students to Gateway’s well-developed career pathways courses, facilities, and educational resources.**

Jaime Spaciel presented on Pathways.

Following discussion, it was moved by R. Zacharias, seconded by P. Zenner-Richards and carried that this report is evidence that the college is making progress on Ends Policy #5.

### B. Executive Limitations

Jason Nygard reported on 3.4 Budgeting/Forecasting – Tax Levy and Mill Rate Confirmation

The fiscal year 2019 budget, approved by the Board on May 17, 2018, included a total tax levy of \$34,856,919 and a rate of 0.85201. The approved budget was based on the assumption that property values would remain flat. The actual increase in values reported by the WI Department of Revenue is 5.70%.

Following discussion, it was moved by R. Frederick, seconded by R. Zacharias and carried by roll call vote to approve 3.4 Budgeting/Forecasting – Tax Levy and Mill Rate Confirmation

Aye: 9

Nay: 0

Abstaining: 0

Absent: 0

## XI. Board Member Community Reports

- Ram Bhatia, Scott Pierce, Bill Duncan, and Beth Ormseth reported on the District Board meeting.
- Ram Bhatia asked for donations from the Trustees towards Gateway’s Foundation.



- Jesse Adams spoke about the Safe Families Gala and invited the Trustees to attend.
- Beth Ormseth introduced Gateway staff attending the Board meeting for their Gateway to Leadership Program.

**XII. Next Meeting Date and Adjourn**

- A. Regular Meeting – Thursday, November 15, 2018, 8:00 am, Racine Campus, Racine Building Quad Rooms R102/R104
- B. At approximately 10:40 a.m. it was moved by R. Zacharias, seconded by R. Frederick and carried that the meeting was adjourned.

Submitted by,

Pamela Zenner-Richards  
Secretary

V. CITIZEN COMMENTS

The Gateway Technical College District Board has established a limit of thirty minutes for citizen comments. Individuals will be limited to three to five minutes for their comments depending on the number of individuals who wish to address the Board. Citizens wishing to address the Board are to sign up prior to the meeting on the forms provided at the entrance to the meeting room.

- VI. CHAIRPERSON'S REPORT
  - A. Dashboard Report
  - B. Board Evaluation Summary
  - C. ACCT Conference

# GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call \_\_\_\_\_  
Action \_\_\_\_\_  
Information   X    
Discussion \_\_\_\_\_

## CHAIRPERSON'S REPORT Dashboard Report

Governance Process:  
Board Liaison:

Policy 1.2 – Governing Philosophy  
William Duncan

# GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call \_\_\_\_\_  
Action \_\_\_\_\_  
Information   X    
Discussion \_\_\_\_\_

## CHAIRPERSON'S REPORT Board Evaluation Summary

Governance Process:  
Board Liaison:

Policy 1.2 – Governing Philosophy  
William Duncan

# GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call \_\_\_\_\_  
Action \_\_\_\_\_  
Information   X    
Discussion \_\_\_\_\_

## CHAIRPERSON'S REPORT ACCT Conference

Governance Process:  
Board Liaison:

Policy 1.2 – Governing Philosophy  
William Duncan

- VII. PRESIDENT'S REPORT
  - A. Announcements
  - B. Campus Welcome
  - C. Racine Superintendent

# GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call \_\_\_\_\_  
Action \_\_\_\_\_  
Information   X    
Discussion \_\_\_\_\_

## PRESIDENT'S REPORT Announcements

Policy/Ends Statement:      Policy 2.1



# GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call \_\_\_\_\_  
Action \_\_\_\_\_  
Information   X    
Discussion \_\_\_\_\_

## PRESIDENT'S REPORT Campus Welcome

Policy/Ends Statement:      Policy 2.1

# GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call \_\_\_\_\_  
Action \_\_\_\_\_  
Information   X    
Discussion \_\_\_\_\_

## **PRESIDENT'S REPORT Racine Superintendent**

Policy/Ends Statement:      Policy 2.1

## VIII. OPERATIONAL AGENDA

### A. Action Agenda

1. Resolution No. M-2018 B - Resolution Authorizing A Taxable Tax and Revenue Anticipation Promissory Note for Cash Flow Purposes in An Amount Not to Exceed \$5,000,000
2. Resolution Numbers B-2018 G.1 & G.2 – Approval of Project for the Kenosha Campus Academic Building 2nd Floor Classroom and Office Remodel
3. Comprehensive Annual Financial Report for Fiscal Year Ending June 30, 2018

**GATEWAY TECHNICAL COLLEGE DISTRICT BOARD**

Roll Call   X    
Action \_\_\_\_\_  
Information \_\_\_\_\_  
Discussion \_\_\_\_\_

**RESOLUTION NO. M-2018 B**

**Resolution Authorizing A Taxable Tax and Revenue Anticipation  
Promissory Note for Cash Flow Purposes in An Amount Not to Exceed  
\$5,000,000**

**Summary of Item:** The administration is recommending Board approval of a resolution authorizing the short-term borrowing (if needed) of an amount not to exceed \$5,000,000.

The resolution will authorize the administration to establish a line of credit with its current bank, Johnson Bank, if the need arises.

**Attachments:** Resolution M-2018 B - Resolution Authorizing a Taxable Tax and Revenue Anticipation Promissory Note for Cash Flow Purposes in an Amount Not to Exceed \$5,000,000 with Exhibit A (Credit Commitment Letter)  
Graph – FY 2017-2018 Actual Operating Cash Balances

**Ends Statements and/or Executive Limitations:** Section 3 - Executive Limitations  
Policy 3.5 - Financial Condition

**Staff Liaison:** William Whyte

**ROLL CALL**

Jesse Adams	_____	Roger Zacharias	_____
Ram Bhatia	_____	Pamela Zenner-Richards	_____
William Duncan	_____	Bethany Ormseth	_____
Ronald J. Frederick	_____		
Scott Pierce	_____		

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RESOLUTION NO. M-2018 B

RESOLUTION AUTHORIZING A TAXABLE TAX AND REVENUE ANTICIPATION  
PROMISSORY NOTE FOR CASH FLOW PURPOSES  
IN AN AMOUNT NOT TO EXCEED \$5,000,000.00

(Taxable Revolving Line of Credit)

WHEREAS, the Gateway Technical College District, Wisconsin (the "District"), may be in temporary need of funds from time to time in an amount not to exceed \$5,000,000.00 outstanding at any one time to meet the immediate expenses of operating and maintaining the public instruction in the District during the current school year (the "Expenses");

WHEREAS, the technical colleges are authorized by the provisions of Section 67.12(8m), Wisconsin Statutes, to borrow money for such Expenses;

WHEREAS, Johnson Bank (the "Bank") has agreed to provide the District with a taxable revolving line of credit (the "Line of Credit") to cover such Expenses which Line of Credit shall be authorized by this Resolution in accordance with the provisions of Section 67.12(8m), Wisconsin Statutes;

WHEREAS, as required by Section 67.12(8m), Wisconsin Statutes, the total amount borrowed pursuant to the Line of Credit shall be for the purpose of meeting the immediate expenses of operating and maintaining the public instruction in the District during the current school year, and together with any other borrowings for such purposes during the current school year, shall not exceed one-half of the estimated receipts for the operation and maintenance of the District for the current school year as heretofore certified by the District Secretary;

WHEREAS, any draws or disbursements pursuant to the Line of Credit shall be made on or before June 30 of the current school year and the Line of Credit shall repaid in full by November 1 of the next school year; and

WHEREAS, the tax for the operation and maintenance of the schools of the District for the current school year has been voted to be collected on the next tax roll prior to any draw or disbursement on the Line of Credit;

NOW, THEREFORE, BE IT RESOLVED by the District Board of the District that:

1. **Authorization.** The District be authorized to borrow funds for the purpose of paying the immediate expenses of operating and maintaining the public instruction in the District pursuant to Section 67.12(8m), Wisconsin Statutes, from the Bank from time to time as needed pursuant to the Line of Credit so that the amount outstanding at any one time does not exceed \$5,000,000.00 in accordance with the terms and conditions of the Bank's credit commitment letter, which is attached hereto as Exhibit A (Credit Commitment Letter).

2. **Terms of the Note(s).** To evidence such borrowing, the District Chairperson, District Secretary and District Treasurer hereby authorize and empower, William Whyte, Senior

Vice President, Operations, to make, execute, issue, sell and deliver to the Bank, as set forth below, for and on behalf of the District, its Taxable Tax and Revenue Anticipation Promissory Note (the "Note") payable to the Bank.

The Note shall be dated as of its date of issuance; shall bear interest at the rate of 30 day LIBOR + 225 Basis Points (currently 4.57%) Floating, per annum pursuant to the formula set forth on the Commitment from its dated date until paid; and shall mature no later than November 1, 2018. In no event will the interest rate on the Note exceed the rate permitted by applicable law. Interest on the Note shall be paid from the date of the Note monthly on the last business day of the month until the Note is repaid or matures. The Note is subject to optional redemption at the option of the District at any time.

3. **Conflicting Resolutions; Severability; Effective Date.** All prior resolutions, rules or other actions of the District Board or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Adopted and recorded this 15<sup>th</sup> day of November, 2018.

By: \_\_\_\_\_  
Bethany Ormseth  
District Chairperson

(SEAL)

And: \_\_\_\_\_  
Pamela Zenner-Richards  
District Secretary

And: \_\_\_\_\_  
Ronald J. Frederick  
District Treasurer



# JOHNSON BANK®

Member Johnson Financial Group

November 2, 2018

Gateway Technical College  
Attn: Mr. William Whyte  
3520-30th Ave  
Kenosha, WI 53144

Dear Mr. Whyte,

Johnson Bank (the "Lender") is pleased to provide you with our commitment to assist you with the credit needs of the Gateway Technical College (the "Borrower"). Our commitment is subject to the following terms and conditions.

**Line of Credit Facility:**

Borrower:	Gateway Technical College
Loan Amount:	\$5,000,000
Term & Payment:	12 month term, interest only payments on a monthly basis
Use of Proceeds:	Operating line of credit for the working capital needs of Gateway Technical College
Interest Rate:	30 Day LIBOR + 225 Basis Points (currently 4.57%) Floating
Collateral:	Unsecured

**General Terms Applicable to All Facilities**

So long as any debt remains outstanding on any of the credit facilities, the following terms and conditions apply:

**Loan Documentation:** Borrower will be required to execute and deliver to Johnson Bank all documents, instructions, certificates, opinions and declarations in connection with the funding of the above facilities.

JOHNSON BANK

7500 GREEN BAY ROAD  
KENOSHA, WI 53142  
PHONE: 262.697.7500  
FAX: 262.697.7520

7401 - 144TH AVENUE  
KENOSHA, WI 53142  
PHONE: 262-857-6100  
FAX: 262-857-6110

3928 - 60TH STREET  
KENOSHA, WI 53144  
PHONE: 262.657.2100  
FAX: 262.657.2117

8046 - 39TH AVENUE  
KENOSHA, WI 53142  
PHONE: 262.942.6700  
FAX: 262.942.6710

2729 - 18TH STREET  
KENOSHA, WI 53140  
PHONE: 262.597.8200  
FAX: 262.597.8210

November 15, 2018

Depository Relationship: Borrower to maintain substantially all primary direct and all affiliate operating accounts with lender at all times.

Financial Reporting: Annual CPA prepared Audit

Expenses: Borrower agrees to pay out of pocket closing costs, including but not limited to: legal and filing fees.

Insurance: Borrower to provide lender with full coverage on all business assets at replacement costs. The policy will acknowledge lender and or its assigns as loss payee as their interest may appear.

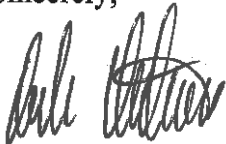
**Conditions of Approval:**

Funding under the above facility is subject to the following:

1. No material adverse change in the financial condition of the borrower, no material threatened or pending litigation and no contingent liabilities in excess of a level acceptable to Lender.

The undersigned represents and warrants to Lender that he/she is authorized to bind the borrower to the terms and conditions of this agreement.

Sincerely,



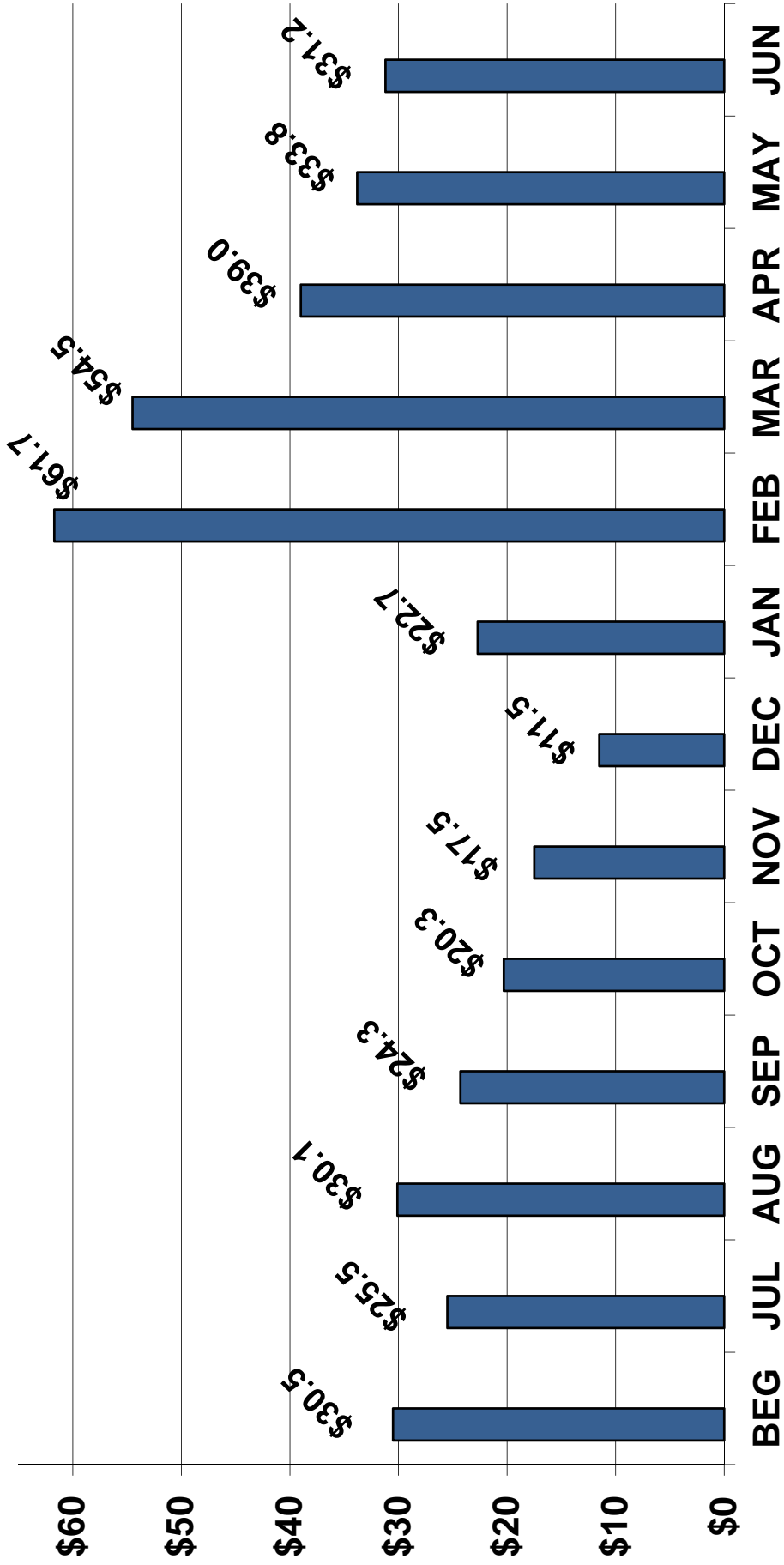
Kyle Vitkus  
Vice President

This commitment is for the confidential use of Gateway Technical College. Information within this proposal/commitment may not be shared with, or distributed to, any individual not directly employed by, or affiliated with Gateway Technical College without the consent of Lender.



# FY 2017-18 Actual Operating Cash Balances

\* Numbers are shown in millions



November 15, 2018



# GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call \_\_\_\_\_  
Action   X    
Information \_\_\_\_\_  
Discussion \_\_\_\_\_

## RESOLUTION NUMBERS B-2018 G.1 and G.2 APPROVAL OF PROJECT FOR THE KENOSHA CAMPUS ACADEMIC BUILDING 2<sup>ND</sup> FLOOR CLASSROOM AND OFFICE REMODEL

**Summary of Item:** The administration is recommending approval by the Gateway Technical College District Board of Resolution Numbers B-2018 G.1 and G.2 for the Kenosha Campus Academic Building 2<sup>nd</sup> Floor Classroom and Office Remodel project.

The administration also recommends approval from the Wisconsin Technical College System (WTCS) Board for the Kenosha Campus Academic Building 2<sup>nd</sup> Floor Classroom and Office Remodel project.

**Attachments:** Resolution Numbers B-2018 G.1 and G.2  
Request for WTCS Board Approval of Project

**Ends Statements and/or**

**Executive Limitations:** Section 3 - Executive Limitation, Financial Condition Policy 3.5  
Section 4 – Ends, College Ends Policy 4.1

**Staff Liaison:** Bill Whyte

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**GATEWAY TECHNICAL COLLEGE**

**RESOLUTION NO. B-2018 G.1**

**WHEREAS**, the Gateway Technical College District Board is proposing the project for the Kenosha Campus Academic Building 2<sup>nd</sup> Floor Classroom and Office Remodeling and;

**WHEREAS**, the Kenosha Campus Academic Building 2<sup>nd</sup> Floor Classroom and Office Remodeling project consists of remodeling 5,709 square feet to accommodate growth and enhance the student experience. The project cost is estimated at \$1,500,000.

**NOW, THEREFORE, BE IT RESOLVED**, that the Gateway Technical College Board, pursuant to 5.04(2)(a) of the Wisconsin Administrative Code, approves said project.

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Bethany Ormseth  
Chairperson

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Pamela Zenner-Richards  
Secretary

November 15, 2018  
Date

**GATEWAY TECHNICAL COLLEGE**

**RESOLUTION NO. B-2018 G.2**

**WHEREAS**, pursuant to 5.04(2)(a) of the Wisconsin Administrative Code, the Gateway Technical College District Board has approved the project for the Kenosha Campus Academic Building 2<sup>nd</sup> Floor Classroom and Office Remodeling which consists of renovation 5,709 square feet to accommodate growth and enhance the student experience with a project cost estimate of \$1,500,000.

**NOW, THEREFORE, BE IT RESOLVED** that pursuant to 5.04(2)(b) of the Wisconsin Administrative Code, the Gateway Technical College District Board requests the Wisconsin Technical College System Board approve the project.

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Bethany Ormseth  
Chairperson

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Pamela Zenner-Richards  
Secretary

November 15, 2018  
Date

## **REQUEST FOR APPROVAL**

### REMODELING

Wisconsin Technical College System Board

This request for Wisconsin Technical College Board approval for renovation and expansion of facilities is made pursuant to s.38.04(10), Wis. Stats and Chapter TCS 5, Wis. Adm. Code.

Project Title and Description:

Kenosha Campus – Academic Building 2<sup>nd</sup> Floor Classroom and Office Remodeling.

District: Gateway Technical College

Authorized Representative: William Whyte

Date Submitted: November 30, 2018

Date of Requested WTCSB Review: January 22, 2019

## Need for Remodel of Facilities

Gateway Technical College plans to remodel 5709 square feet of classroom and office space on the 2<sup>nd</sup> floor of the Academic Building on the Kenosha Campus.

The proposed action will renovate several 1960's classrooms and faculty spaces. Also included in the project is the conversion of a 1960's passenger elevator to meet modern code requirements.

The Academic Building was built in the mid 1960's and little has been done to the subject space in the years since. The scope of the project will include new high efficiency LED lighting and new HVAC distribution to be integrated with the Building Automation System. Existing electrical infrastructure, including data wiring, in the subject area will be upgraded to meet modern standards. Also included are updates to building finishes.

The elevator lacks proper leak containment and has mostly original controls and equipment. The proposed action will ensure that groundwater is not contaminated by a hydraulic leak and operating reliability will be improved.

## Financial Impact

The \$1,500,000 project will be funded by a bond issue.

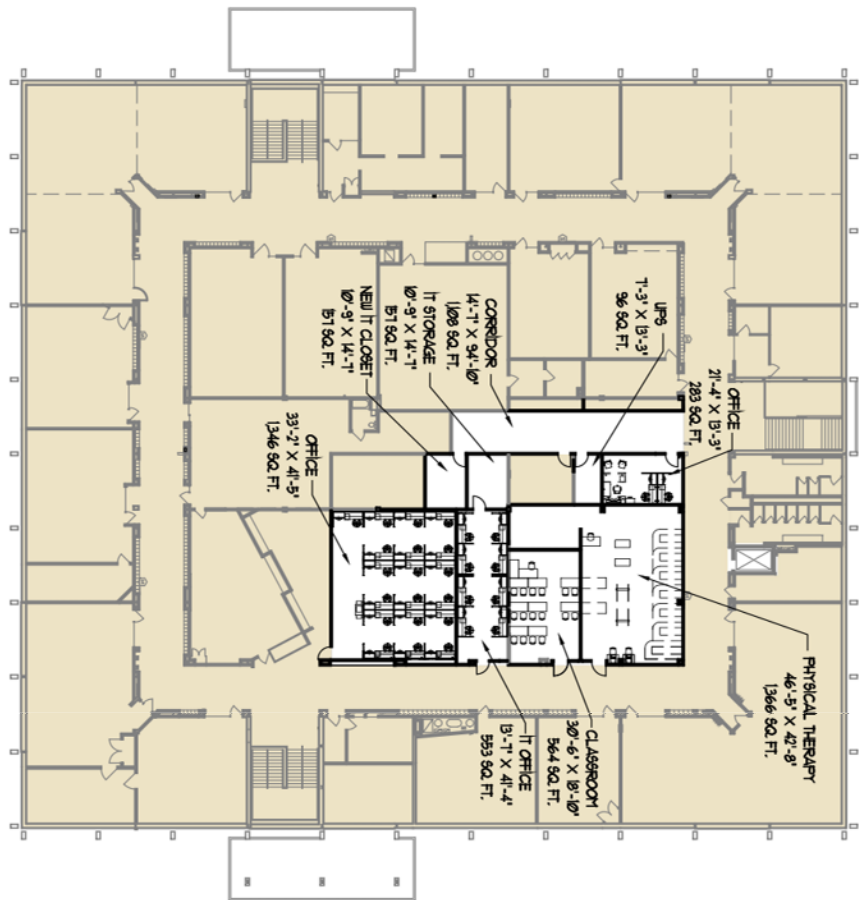
Operating costs are expected to decrease somewhat due to the addition of more efficient mechanical and lighting systems. Ongoing elevator repairs will also be reduced.

## Project Budget

Architectural fees	\$105,000
Abatement	\$50,000
General construction	\$468,000
Electrical	\$175,000
Plumbing	\$17,000
HVAC	\$360,000
Elevator	\$250,000
Project Contingency	\$75,000
Total Budget	\$1,500,000

**KENOSHA CAMPUS ACADEMIC BUILDING SECOND FLOOR**  
*Classroom and Office Remodel*

© 2018 Partners in Design Architects, Inc.



**5,709 SF**



Gateway Technical College  
 Kenosha Campus  
 10.26.18

**Partners in Design**  
**ARCHITECTS**

262.652.2800  
 Kenosha, WI

847.940.0300  
 Riverwood, IL



Gateway Technical College Board resolutions supporting the proposed action and requesting approval of Wisconsin Technical College System Board:  
PENDING.

# GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call \_\_\_\_\_  
Action   X    
Information \_\_\_\_\_  
Discussion \_\_\_\_\_

## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDING JUNE 30, 2018

**College Ends Policy:** A representative from the College's audit firm, Schenck S.C., will present the Comprehensive Annual Financial Report and Single Audit Report for the fiscal year ended June 30, 2018 for receipt by the Gateway Technical College Board of Trustees.

**Supporting Documents:** 2018 Comprehensive Annual Financial Report (CAFR)  
available online at: <https://www.gtc.edu/documents/cafr-2018>  
Single Audit Report  
Management Communications

**Ends Statement and/or Executive Limitations:** College Ends Policy 4.1, #3

**Staff Liaison:** Sharon Johnson

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Gateway Technical College District  
Kenosha, Wisconsin

FEDERAL AND STATE AWARDS REPORT

June 30, 2018

# Gateway Technical College District Kenosha, Wisconsin

JUNE 30, 2018

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## Table of Contents

### **ADDITIONAL INDEPENDENT AUDITORS' REPORT**

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 Audit Standards</i>	1
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### **FEDERAL AND STATE AWARDS**

Independent Auditors' Report on Compliance for Each Major Federal and State Program and on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards and the Schedule of Expenditures of State Awards Required by the Uniform Guidance and the <i>State Single Audit Guidelines</i>	3
Schedule of Expenditures of Federal Awards	6
Schedule of Expenditures of State Awards	7
Notes to the Schedule of Expenditures of Federal and State Awards	9
Schedule of Findings and Questioned Costs	11
Schedule of Prior Year Audit Findings and Corrective Action Plan	14

## 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 District Board  
Gateway Technical College District  
Kenosha, Wisconsin

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, the financial statements of Gateway Technical College District, Kenosha, Wisconsin (the "District") as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 2, 2018. Our report includes a reference to other auditors who audited the financial statements of Gateway Technical College Foundation, Inc., as described in our report on Gateway Technical College District's financial statements. The financial statements of Gateway Technical College Foundation, Inc. were not audited in accordance with Government Auditing Standards.

### **INTERNAL CONTROL OVER FINANCIAL REPORTING**

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

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

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

**COMPLIANCE AND OTHER MATTERS**

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

**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 result of that testing, and not to provide an opinion on the effectiveness of the District’s internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*S chendek SC*

Certified Public Accountants  
Sheboygan, Wisconsin  
November 2, 2018

Independent auditors' report on compliance for each major federal and state program and on internal control over compliance; and report on the schedule of expenditures of federal awards and the schedule of expenditures of state awards required by the Uniform Guidance and the *State Single Audit Guidelines*

To the District Board  
Gateway Technical College District  
Kenosha, Wisconsin

## **REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM**

We have audited Gateway Technical College District's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration that could have a direct and material effect on each of the District's major federal and state programs for the year ended June 30, 2018. The District's major federal and state programs are identified in the summary of 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 and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

### **AUDITORS' RESPONSIBILITY**

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

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

### **OPINION ON EACH MAJOR FEDERAL AND STATE PROGRAM**

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

## **REPORT ON INTERNAL CONTROL OVER COMPLIANCE**

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

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

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

## **REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND THE SCHEDULE OF EXPENDITURES OF STATE AWARDS REQUIRED BY THE UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT GUIDELINES**

We have audited the financial statements Gateway Technical College District ("the District") as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 2, 2018 which contained an unmodified opinion on those financial statements. Our audit was conducted to the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by the Uniform Guidance and the *State Single Audit Guidelines* and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the 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 basic financial statements of to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.



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

*S chende SC*

Certified Public Accountants  
Sheboygan, Wisconsin  
November 2, 2018

## FEDERAL AND STATE AWARDS

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# Gateway Technical College District Kenosha, Wisconsin

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	Grant Amount	Revenue	Expenditures	Match	Total Expenditures	Subrecipient Payment
<b>U.S. DEPARTMENT OF INTERIOR</b>									
477 Cluster	15.114	Direct Program	N/A	-	\$ 11,842	\$ 11,842	-	\$ 11,842	-
Indian Education - Higher Education Grant Program									
<b>U.S. DEPARTMENT OF LABOR</b>									
Trade Adjustment Assistance Community College and Career Training Grant-ACT for Healthcare Project	17.282	CVTC	TC:26455-14-60-A-55	249,554	236,584	236,584	-	236,584	-
<b>U.S. DEPARTMENT OF EDUCATION</b>									
Adult Education - Basic Grants to States	84.002	WTCS	06-016-146-128	1,025,499	447,998	447,998	577,500	1,025,498	-
Adult Basic Education - Comprehensive Services	84.002	WTCS	06-017-146-168	8,091	8,091	8,091	-	8,091	-
English Literacy & Civics Education				1,033,590	456,089	456,089	577,500	1,033,589	-
Total Adult Education - Basic Grants to States									
TRIO Cluster	84.042	Direct Program	N/A	232,265	222,647	222,647	-	222,647	-
TRIO Student Support Services	84.042	Direct Program	N/A	232,265	232,247	232,247	-	232,247	-
Total TRIO Cluster									
Student Financial Assistance Cluster	84.007	Direct Program	N/A	283,979	294,067	294,067	-	294,067	-
Supplemental Education Opportunity Grant	84.033	Direct Program	N/A	229,372	171,211	171,211	-	171,211	-
Federal Work-Study Program	84.063	Direct Program	N/A	10,158,164	10,158,164	10,158,164	-	10,158,164	-
Federal PELL Grant Program	84.268	Direct Program	N/A	12,993,546	12,993,546	12,993,546	-	12,993,546	-
Federal Direct Student Loans				23,665,061	23,616,988	23,616,988	-	23,616,988	-
Total Student Financial Assistance Cluster									
Career and Technical Education - Basic Grants to States	84.048	WTCS	06-080-150-258	169,992	169,992	169,992	-	169,992	-
Success Coaching & Tutoring to Strengthen College Connection Path	84.048	WTCS	06-081-150-218	43,282	43,281	43,281	-	43,281	-
Pathways to Student Success	84.048	WTCS	06-083-150-238	1,102,258	640,957	640,957	461,300	1,102,257	-
NTO - Training & Employment	84.048	WTCS	06-085-150-268	42,498	39,476	39,476	-	39,476	-
Total Career and Technical Education - Basic Grants to States				1,358,031	893,706	893,706	461,300	1,355,006	-
Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP)	84.334	WDPI	Unknown	-	15,568	15,568	-	15,568	-
Total U.S. Department of Education				26,288,947	25,214,598	25,214,598	1,038,800	26,253,398	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>									
Medicaid Cluster	93.778	Direct Program	435600-G18-0680TECHCOL-00	85,000	6,300	6,300	-	6,300	-
Medical Assistance Program									
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>	94.006	Direct Program	Unknown	-	3,294	3,294	-	3,294	-
AmeriCorps									
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>	97.044	Direct Program	06-010-153-118	34,784	34,784	34,784	-	34,784	-
Assistance to Firefighters Grant									
<b>TOTAL FEDERAL AWARDS</b>				\$ 26,658,285	\$ 25,507,402	\$ 25,507,402	\$ 1,038,800	\$ 26,546,202	\$ -

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

CVTC - Chippewa Valley Technical College  
WTCS - Wisconsin Technical College System  
WDPI - Wisconsin Department of Public Instruction

# Gateway Technical College District Kenosha, Wisconsin

## SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Grant Number	Grant Amount	Revenue	Expenditures	Match	Total Expenditures	Subrecipient Payment
<b>WISCONSIN HIGHER EDUCATION AIDS BOARD</b>									
Wisconsin Handicap	235.112	Direct Program	N/A	\$	5,400	5,400	\$	5,400	\$
Wisconsin Higher Education Grant	235.102	Direct Program	N/A	-	1,743,241	1,743,241	-	1,743,241	-
WI GI Bill Remission Aid	235.105	Direct Program	N/A	-	85,612	85,612	-	85,612	-
Minority Undergraduate Retention Grant	235.107	Direct Program	N/A	-	29,490	29,490	-	29,490	-
Wisconsin Coenant Scholarship	235.108	Direct Program	N/A	-	32,125	32,125	-	32,125	-
Talent Incentive Program	235.114	Direct Program	N/A	-	56,650	56,650	-	56,650	-
Technical Excellence Scholarship	235.119	Direct Program	N/A	-	44,441	44,441	44,441	88,882	-
Indian Student Assistance Grant	235.132	Direct Program	N/A	-	1,925	1,925	-	1,925	-
Total Wisconsin Higher Education Aids Board					1,998,884	1,998,884	44,441	2,043,325	-
<b>WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION</b>									
DPI Precollege Scholarship Program	255.903	Direct Program	FY17-18-766813-PCS-310	5,972	7,332	7,332	-	7,332	3,519
<b>WISCONSIN TECHNICAL COLLEGE SYSTEM</b>									
Emergency Assistance Grants	292.104	Direct Program	06-006-104-118	18,615	15,302	15,302	-	15,302	-
Student Emergency Fund	292.015	Direct Program	N/A	-	4,072,500	4,072,500	-	4,072,500	-
State Aid for Technical Colleges	292.015	Direct Program	N/A	-	2,053,542	2,053,542	-	2,053,542	-
State Aids - General	292.015	Direct Program	N/A	-	(280,200)	(280,200)	-	(280,200)	-
State Aids - Performance Based	292.015	Direct Program	N/A	-	5,845,842	5,845,842	-	5,845,842	-
State Aids - Prior Year	292.015	Direct Program	N/A	-	-	-	-	-	-
Total State Aids for Technical Colleges	292.015	Direct Program	N/A	-	5,845,842	5,845,842	-	5,845,842	-
<b>Grants to District Boards</b>									
State Grant Apprenticeship-Related Instruction	292.124	Direct Program	06-036-124-187	32,450	14,596	14,596	-	14,596	-
Advanced Manufacturing Network (AMN-SE)	292.124	Direct Program	06-037-124-188	32,438	18,562	18,562	-	18,562	-
Advanced Manufacturing Network (AMN)	292.124	Direct Program	06-037-124-188	64,888	33,158	33,158	-	33,158	-
Total State Grant Apprenticeship-related Instruction	292.124	Direct Program	06-037-124-188	129,776	46,716	46,716	-	46,716	-
<b>Career Pathways</b>									
Career Pathways-Hospitality Mgt. Academy	292.124	Direct Program	06-064-124-128	174,999	159,132	159,132	53,044	212,176	-
Career Pathways-Business Academy	292.124	Direct Program	06-066-124-128	225,000	214,078	214,078	70,886	284,964	-
Total Career Pathways	292.124	Direct Program	06-066-124-128	399,999	373,210	373,210	123,930	497,140	-
<b>Core Industry</b>									
Expansion of Culinary Arts	292.124	Direct Program	06-074-124-138	338,541	275,434	275,434	-	275,434	-
<b>Student Support</b>									
Diversity and Student Support Services	292.124	Direct Program	06-079-124-168	225,000	218,998	218,998	73,000	291,998	-
Professional Development	292.124	Direct Program	06-119-124-158	68,167	53,224	53,224	26,572	79,796	-
<b>Student Success Center Leadership</b>									
Student Success Center	292.124	Direct Program	06-088-124-198	20,000	2,700	2,700	-	2,700	-

Gateway Technical College District  
Kenosha, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2018

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Grant Number	Grant Amount	Revenue	Expenditures	Match	Total Expenditures	Subrecipient Payment
<b>WISCONSIN TECHNICAL COLLEGE SYSTEM (Continued)</b>									
Workforce Advancement Training Grants	292.124								
Heartland Business Systems		Direct Program	06-165-124-178	29,790	26,269	26,269	-	26,269	-
Adams Electric		Direct Program	06-167-124-178	11,281	10,162	10,162	-	10,162	-
Mondi Akrosil		Direct Program	06-169-124-178	24,372	23,345	23,345	-	23,345	-
LaVelle Industries		Direct Program	06-170-124-177	12,765	3,623	3,623	-	3,623	-
R&B Grinding		Direct Program	06-172-124-178	38,342	28,710	28,710	-	28,710	-
HFI Fluid Power Products		Direct Program	06-179-124-178	8,254	6,961	6,961	-	6,961	-
LaVelle Industries - additional Funds		Direct Program	06-193-124-178	9,579	1,420	1,420	-	1,420	-
Total Workforce Advancement Training Grants				134,383	100,490	100,490	-	100,490	-
Fire Fighter Training 2%	292.137	Direct Program	100-137	-	50,915	50,915	-	50,915	-
Property Tax Relief Aid	292.162	Direct Program	N/A	-	32,703,691	32,703,691	-	32,703,691	-
Total Wisconsin Technical College System				1,269,593	39,672,964	39,672,964	223,502	39,896,466	-
<b>DEPARTMENT OF TRANSPORTATION</b>									
Motorcycle Scooter Course	20.395(4)(aq)	Direct Program	N/A	-	50,094	50,094	-	50,094	-
<b>DEPARTMENT OF WORKFORCE DEVELOPMENT</b>									
Local Youth Apprenticeship Grants	445.107	Direct Program	44500ET10950_18	27,000	20,915	20,915	-	20,915	-
Gateway Consortium-W/Youth Apprenticeship				-	119,478	119,478	-	119,478	-
DEPARTMENT OF REVENUE	835.109	Direct Program	N/A	-	119,478	119,478	-	119,478	-
State Aid-Computers				\$ 1,302,565	\$ 41,869,667	\$ 41,869,667	\$ 267,943	\$ 42,137,610	\$ 3,519
<b>TOTAL STATE PROGRAMS</b>									

The notes to the schedule of expenditures of state awards are an integral part of this schedule.

# Gateway Technical College District Kenosha, Wisconsin

## NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED JUNE 30, 2018

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### NOTE 1: BASIS OF PRESENTATION

The accompanying Schedules of Expenditures of Federal and State Awards for the District are presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

The Schedules of Expenditures of Federal and State Awards include all federal and state awards of the District. Because the schedules present only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

### NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

Revenues and expenditures in the schedules are presented in accordance with the modified accrual basis of accounting and are generally in agreement with revenues and expenditures reported in the District's 2017-2018 fund financial statements. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to the District in the succeeding year while unearned revenue represents advances for federal and state programs that exceed recorded District expenditures. Because of subsequent program adjustments, these amounts may differ from the prior year's ending balances.

The District has not elected to charge a de minimis rate of 10% of modified total costs.

### NOTE 3: OVERSIGHT AGENCIES

The federal and state oversight agencies for the District are as follows:

Federal - U.S. Department of Education

State - Wisconsin Technical College System

### NOTE 4: STUDENT FINANCIAL AID PROGRAMS

All programs under the Student Financial Aid Program Cluster heading in the Schedule of Expenditures of Federal Awards are considered Student Financial Aid Programs and expenditures are added together to determine if they meet the major program criteria.

# Gateway Technical College District Kenosha, Wisconsin

## NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED JUNE 30, 2018

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### NOTE 5: FEDERAL DIRECT STUDENT LOAN PROGRAM (DIRECT LOANS)

The Direct Loans (Federal CFDA Number 84.268) is comprised of the following types of loans:

Subsidized Stafford loans	\$ 5,850,954
Unsubsidized Stafford loans	<u>7,142,592</u>
Total Direct Loans	<u>\$ 12,993,546</u>

### NOTE 6: RECONCILIATION OF FEDERAL REVENUES TO BASIC FINANCIAL STATEMENTS

Following is a reconciliation of federal revenues per the schedule of expenditures of federal awards to the federal revenues per the College's basic financial statements.

Revenues per schedule of expenditures of federal awards	\$ 25,507,402
Add other federal funding	19,888
Less amounts recorded as tuition	
Affordable Care Act Health Profession Opportunity Grants	<u>(468)</u>
Revenues per basic financial statements	<u>\$ 25,526,822</u>
Revenues per basic financial statements	
Operating revenue - federal grants	\$ 25,492,038
Non-operating revenue:	
Capital grants	<u>34,784</u>
Total	<u>\$ 25,526,822</u>

### NOTE 7: RECONCILIATION OF STATE REVENUES TO BASIC FINANCIAL STATEMENTS

Following is a reconciliation of state revenues per the schedule of expenditures of state awards to the state revenues per the College's basic financial statements.

Revenues per schedule of expenditures of state awards	\$ 41,869,667
Plus:	
Radio Grant	30,000
GEAR UP Scholarship	3,892
Less:	
Prior year adjustment	<u>(26,005)</u>
Revenues per basic financial statements	<u>\$ 41,877,554</u>
Revenues per basic financial statements	
Operating revenue - state grants	\$ 3,136,499
Non-operating revenue:	
State appropriations	38,669,011
Capital grants	<u>72,044</u>
Total	<u>\$ 41,877,554</u>

# Gateway Technical College District Kenosha, Wisconsin

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2018

### SECTION 1 - SUMMARY OF AUDITORS' RESULTS

#### BASIC FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
▶ Material weakness(es) identified?	No
▶ Significant deficiency(ies) identified?	None Reported
Noncompliance material to basic financial statements noted?	No

#### FEDERAL AND STATE AWARDS

Internal control over major program:	
▶ Material weakness(es) identified?	No
▶ Significant deficiency(ies) identified?	None Reported
Type of auditors' report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	No
Any audit findings disclosed that are required to be reported in accordance with the <i>State Single Audit Guidelines</i> ?	No
Identification of major federal and state programs:	

CFDA Number	Name of Federal Program
	<i>Student Financial Assistance Cluster</i>
84.007	Federal Supplemental Educational Opportunity Grants
84.033	Federal Work-Study Program
84.063	Federal PELL Grant Program
84.268	Federal Direct Student Loans

State ID Number	Name of State Program
235.107	Minority Undergraduate Retention Grant
235.114	Talent Incentive Program
292.105	State Aid for Tech Colleges
292.124	Workforce Advancement Training Program
292.124	Apprentice-Related Instruction
292.124	Career Pathways
292.124	Core Industry
292.124	Professional Development
292.124	Student Support
292.124	Statewide and Other Projects
292.162	Property Tax Relief Aid

<b>Audit threshold used to determine between Type A and Type B programs:</b>	
Federal Awards	\$750,000
State Awards	\$250,000
Auditee qualified as low-risk auditee	Yes



# Gateway Technical College District Kenosha, Wisconsin

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2018

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### SECTION II - FINANCIAL STATEMENT FINDINGS

There are no findings related to the basic financial statements required to be reported under *Governmental Auditing Standards* generally accepted in the United States of America for the year ended June 30, 2018.

### SECTION III - FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

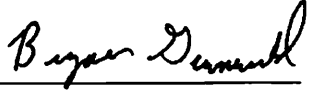
There are no findings required to be reported in accordance with the Uniform Guidance or *State Single Audit Guidelines* for the year ended June 30, 2018.

# Gateway Technical College District Kenosha, Wisconsin

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2018

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### SECTION IV - OTHER ISSUES

- |   |   |
|---|---|
| 1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern?  | No  |
| 2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess revenue or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the <i>State Single Audit Guidelines</i> :<br>Wisconsin Technical College System Board<br>Wisconsin Higher Education Aids Board<br>Wisconsin Department of Public Instruction<br>Wisconsin Department of Workforce Development<br>Wisconsin Department of Revenue<br>Wisconsin Department of Transportation | No<br>No<br>No<br>No<br>No<br>No  |
| 3. Was a Management Letter or other document conveying audit comments issued as a result of this audit?   | Yes   |
| 4. Name and signature of partner  | <br>Bryan Grunewald, CPA |
| 5. Date of report   | November 2, 2018  |

# Gateway Technical College District Kenosha, Wisconsin

## **SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND CORRECTIVE ACTION PLAN FOR THE YEAR ENDED JUNE 30, 2018**

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### **PRIOR YEAR AUDIT FINDINGS**

There were no audit findings for the year ended June 30, 2017.

### **CORRECTIVE ACTION PLAN**

None required for the year ended June 30, 2018.

Gateway Technical College District  
Kenosha, Wisconsin

**MANAGEMENT COMMUNICATIONS**

June 30, 2018

# Gateway Technical College District Kenosha, Wisconsin

JUNE 30, 2018

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## Table of Contents

<b>COMMUNICATION TO THE BOARD OF TRUSTEES</b>	1
<b>SUMMARY FINANCIAL INFORMATION</b>	
District Governmental Fund Balances	5
General Fund Balance Comparison	6
District's Enterprise Funds	7
<b>NEW ACCOUNTING STANDARD</b>	
Accounting and Reporting for Leases	8
Accounting and Reporting for Fiduciary Activities	8
<b>APPENDIX</b>	
Management Representation Letter	



To the District Board  
Gateway Technical College District  
Kenosha, Wisconsin

We have audited the financial statements of Gateway Technical College District, Wisconsin (the "District") for the year ended June 30, 2018. The District's financial statements, including our report thereon dated November 2, 2018, are presented in a separate audit report document. Professional standards require that we provide you with the following information related to our audit.

**OUR RESPONSIBILITIES UNDER U.S. GENERALLY ACCEPTED AUDITING STANDARDS, GOVERNMENT AUDITING STANDARDS, UNIFORM GUIDANCE AND STATE SINGLE AUDIT GUIDELINES**

As stated in our engagement letter, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on major federal and state programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with Uniform Guidance and the *State Single Audit Guidelines*.

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with Uniform Guidance and the *State Single Audit Guidelines*, we examined, on a test basis, evidence about the District's compliance with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Compliance Supplement" and the *State Single Audit Guidelines* applicable to each of its major federal and state programs for the purpose of expressing an opinion on the District's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the District's compliance with those requirements.

**PLANNED SCOPE AND TIMING OF THE AUDIT**

We performed the audit according to the planned scope and timing previously communicated to you in our correspondence about planning matters.

## **SIGNIFICANT AUDIT FINDINGS**

### *Consideration of Internal Control*

#### **FINANCIAL STATEMENTS**

In planning and performing our audit of the financial statements of the District as of and for the year ended June 30, 2018 in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Our report on internal control over financial reporting and on compliance and other matters is presented on pages 1 - 2 of the single audit report.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exist 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 District's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

#### **FEDERAL AND STATE AWARDS**

In planning and performing our audit of compliance for each major federal and state program, we considered the District's internal control over compliance (internal control) as a basis for designing audit procedures for the purpose of expressing our opinion on compliance requirements that could have a direct and material effect on each of the District's major federal and state programs for the year ended June 30, 2018, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Our report on internal control over compliance is presented on pages 3 - 4 of the single audit report.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified.

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, noncompliance 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 noncompliance of the District's major federal or state award programs will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. As described in Note 7 to the financial statements, the District changed accounting policies related to postemployment benefits by adopting Statement of Governmental Accounting Standards Board (GASB) No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, in 2018. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the statement of revenues, expenses and changes in net position. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. To the best of our knowledge, all significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates included in the financial statements were:

- ▶ Management's estimate of other postemployment benefits is based on an actuarial report. We evaluated the key factors and assumptions used to develop the supplemental pension and other postemployment benefits in determining that it is reasonable in relation to the financial statements taken as a whole.
- ▶ Management's estimate of allowance for doubtful accounts is based on historical actual write offs and an analysis of collectability of student accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.
- ▶ Management's estimate of the depreciable life of the capital assets is based upon analysis of the expected useful life of the capital assets. We evaluated the key factors and assumptions and the consistency in these factors and assumptions used to develop the depreciable life in determining that it is reasonable in relation to the financial statements taken as a whole.
- ▶ Management's estimate of the net pension liability (asset) and related deferred outflows/inflows of resources is based on information received from the Wisconsin Retirement System. We evaluated the key factors and assumptions used to develop the net pension liability (asset) and related deferred outflows/inflows of resources in determining that they are reasonable in relation to the financial statements taken as a whole.

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

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Copies of the audit adjustments are available from management. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 2, 2018. The management representation letter follows this communication.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.



*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and, to the best of our knowledge, our responses were not a condition to our retention.

*Other Matters*

We applied certain limited procedures to the management's discussion and analysis and the schedules relating to pensions and other postemployment benefits, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

*Restriction on Use*

This information is intended solely for the information and use of the District Board and management of Gateway Technical College District and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Handwritten signature in black ink, appearing to read "S. Schenk" followed by a stylized mark.

Certified Public Accountants

Sheboygan, Wisconsin

November 2, 2018

## Summary Financial Information

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### DISTRICT GOVERNMENTAL FUND BALANCES

Presented below is a summary of the District's governmental fund balances on June 30, 2018 and 2017. This information is provided for assisting management in assessing financial results for 2017 - 2018 and for indicating financial resources available at the start of the 2018 - 2019 budget year.

	<u>6/30/18</u>	<u>6/30/17</u>
General Fund		
Reserved for		
Encumbrances	\$ 64,995	\$ 145,257
Prepaid Expenditures	680,263	1,570,530
Other post employment benefits	2,370,000	1,870,000
Unreserved		
Designated for operations	20,087,032	19,037,439
Designated for subsequent year	2,559,236	5,159,305
Total General Fund balance	<u>25,761,526</u>	<u>27,782,531</u>
Debt Service Fund		
Reserved for debt service	<u>2,905,617</u>	<u>2,941,591</u>
Special Revenue Funds		
Operating		
Reserved for encumbrances	-	22,693
Reserved for prepaid expenditures	8,250	27,587
Unreserved		
Designated for subsequent year	707,257	840,028
Designated for operations	1,442,475	1,648,938
Total Operating	<u>2,157,982</u>	<u>2,539,246</u>
Non-Aidable		
Reserved for encumbrances	-	33,600
Reserved for student organizations	1,077,877	1,215,960
Reserved for student financial assistance	(443,308)	(162,269)
Total Non-Aidable	<u>634,569</u>	<u>1,087,291</u>
Total Special Revenue Funds	<u>2,792,551</u>	<u>3,626,537</u>
Capital Projects Funds		
Reserved for		
Encumbrances	4,966,496	4,984,691
Capital Projects	5,603,317	3,542,823
Total Capital Projects Funds	<u>10,569,813</u>	<u>8,527,514</u>
Total governmental fund balances	<u>\$ 42,029,507</u>	<u>\$ 42,878,173</u>

The District's general fund decreased \$2,021,005 to \$25,761,526 compared to \$27,782,531 as of June 30, 2017.

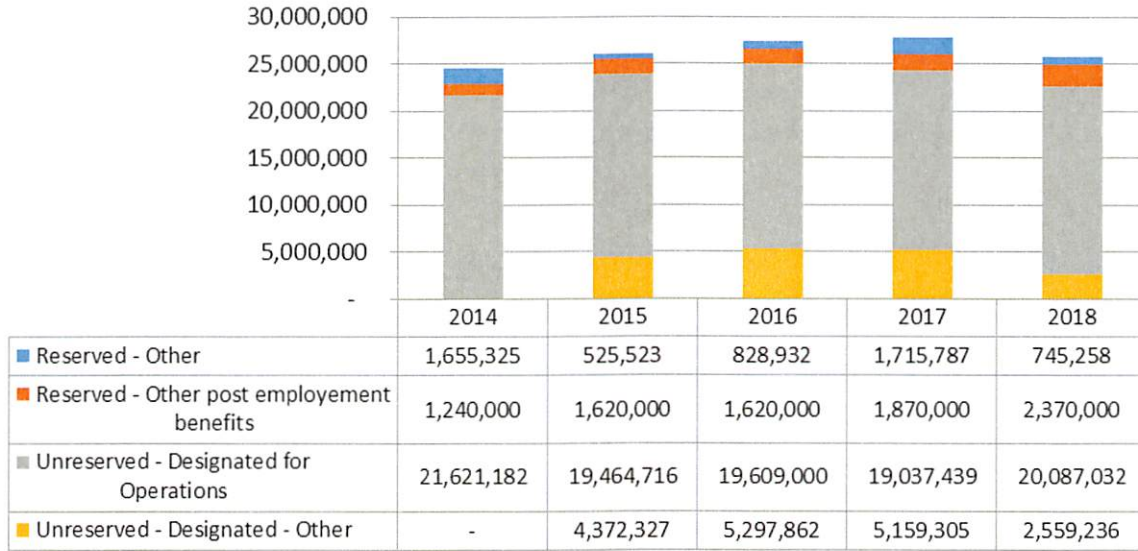
Due to the historically strong reserve balances, the District was also able to transfer \$3,000,000 from the general fund into the capital projects fund to assist with financing capital projects.

Additional information regarding the District's general fund balance can be seen on the following page.

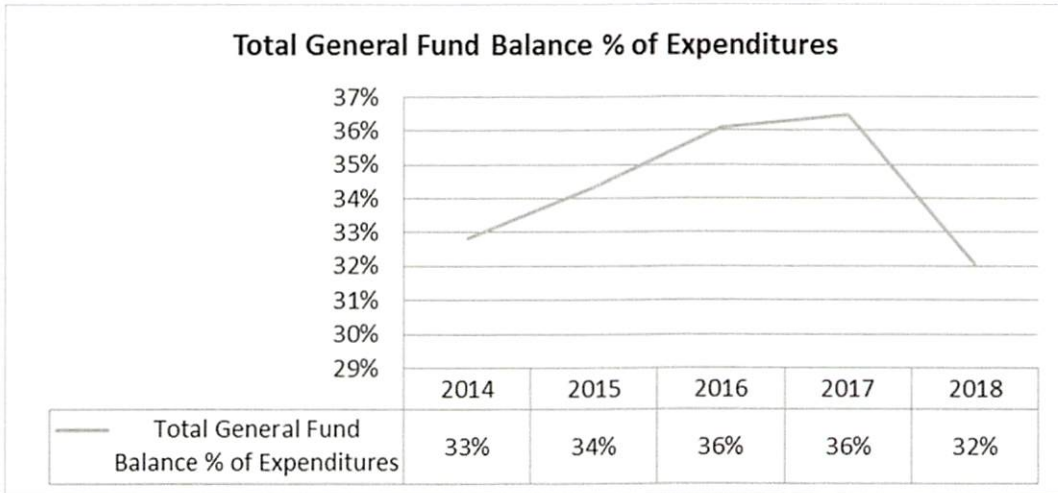
Capital project fund balances typically fluctuates depending on the timing of when debt proceeds are received and when the related expenditure is incurred.

**GENERAL FUND BALANCE COMPARISON**

Presented below is a fund balance comparison for the general fund for fiscal years 2014 – 2018. This information is presented to assist District management in assessing fund balance levels at the end of fiscal year 2018 and the trend over the past five years.



A summary of total general fund balance as a percentage of operating expenditures follows:



As of June 30, 2018, the District’s total general fund balance was \$25,761,526. This balance represents approximately 32% of the general fund expenditures.

**DISTRICT'S ENTERPRISE FUNDS**

The District used enterprise funds to account for the operations of culinary arts, auto labs, and other activities financed primarily by user fees from either public or other District sources. Presented below is a summary of the District's proprietary net position as of June 30, 2018, including a comparison to the prior year. This information is provided to assist management in assessing financial results for the year ended June 30, 2018 and indicate financial resources available at the start of the 2018-2019 budget year.

	<u>6/30/18</u>	<u>6/30/17</u>
Enterprise Funds		
Unrestricted net position	<u>\$ 1,123,043</u>	<u>\$ 1,134,432</u>

The District's enterprise funds decreased \$11,389 to \$1,123,043 compared to \$1,134,432 as of June 30, 2017. Overall the proprietary funds continue to be in excellent financial condition entering the 2018-2019 fiscal year.

# New Accounting Standard

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## ACCOUNTING AND REPORTING FOR LEASES

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, *Leases*, which establishes a single model for lease accounting and revises reporting requirements.

Lease accounting is required when a government contracts to use another entity's equipment, building, or other nonfinancial assets for a specific period of time. Under the new guidance, a lease asset and a lease liability are recorded in the government-wide financial statements for this contract. The lease liability is calculated by including the following: fixed payments, variable payments, interest rate, purchase options, residual value guarantees, and termination or extension options. The lease liability is discounted and is amortized over the lease term. The lease asset is calculated by starting with the lease liability amount and adjusting for incentives and other costs and is amortized over the shorter of the lease term or the useful life of the underlying asset. The lease asset is reported in the financial statements as an intangible right to use asset, rather than a capital asset under current guidance. Footnote disclosures including lease assets by asset class and related accumulated amortization and future minimum payments among other details are required under the new Statement.

When the government is leasing one of its assets to another entity, a lease receivable and deferred inflow of resources related to the lease receivable is recorded. The lease receivable is calculated similar to the lease asset described above. The lease receivable is discounted and is amortized over the lease term. The deferred inflow of resources is calculated by starting with the lease receivable and adjusting for incentives and other payments. The deferred inflow would be recognized as an inflow of resources in a systematic and rational manner over the lease term.

Some contracts include a nonlease component such as maintenance services. The government will need to allocate the contract cost between the lease component and the nonlease component, unless it is not practicable to do so. If it is not practicable, the entire contract should be treated as a lease.

This new standard is effective for your fiscal year ending June 30, 2021. Early adoption is encouraged by GASB. We recommend the District review the new standard, gather all lease contracts, and identify the terms and conditions of each contract, noting the lease term, all payments, and options in order to properly determine the value of each lease. The District should also review contracts that have both lease and nonlease components to determine if a price allocation is practicable.

## ACCOUNTING AND REPORTING FOR FIDUCIARY ACTIVITIES

In January 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 84, *Fiduciary Activities*, which establishes criteria for identifying fiduciary activities and revises reporting requirements. The standard is effective for fiscal years ending on or after December 31, 2019. In addition, the GASB is working on an implementation guide, which is expected to be issued in 2019.

### Identifying Fiduciary Activities

Under the new standard, there are four paths to identifying fiduciary activities:

- ▶ Pension/OPEB plans that are component units
- ▶ Other fiduciary component units
- ▶ Pension/OPEB plans that are not component units
- ▶ Other fiduciary activities

A pension or OPEB plan that is administered through a trust that meets the criteria of paragraph 3 of GASB Statement Nos. 67 or 74 is considered to be a fiduciary activity. The Standard further details the characteristics of other fiduciary component units and pension/OPEB plans that are not component units. However, the largest impact of implementing the new standard is likely in considering if other activities meet the requirements for reporting as a fiduciary activity.

Activities other than pension and postemployment arrangements are considered fiduciary activities if all of the following criteria are met:

- ▶ The government controls the assets or can direct their use.
- ▶ The activity must not be solely based on the government's own-source revenue. Own-source revenue includes exchange transactions such as user charges, sales taxes and property taxes.
- ▶ The government does not have administrative involvement such as determining eligibility, monitoring compliance or approval of expenditures.
- ▶ The government does not have direct financial involvement such as matching requirements or liability for disallowed costs.

Activities not meeting these criteria are not considered fiduciary activities and would be reported as part of the governmental or proprietary funds. Likewise, activities meeting these criteria would be required to be reported as fiduciary funds. An exception is made for funds held in enterprise funds which are expected to be held for three months or less. These funds can continue to be reported in the enterprise fund.

The administrative involvement criteria is likely to have the most impact on reclassification of fiduciary activities. Financial policies on the expenditures of funds and approval of expenditures by an employee of the government (for example a staff advisor to a group) are considered to be administrative involvement and preclude the classification as a fiduciary activity.

The GASB is expected to issue an implementation guide to assist in the application of the criteria for fiduciary activity classification.

### **Financial Reporting**

An activity meeting the above criteria should be reported in one of the following four fiduciary funds:

- ▶ Pension and other employee benefit trust funds
- ▶ Investment trust funds
- ▶ Private-purpose trust funds
- ▶ Custodial funds

Fiduciary assets administered through a trust agreement are recorded in a pension and other employee benefit trust, investment or private-purpose trust fund. Custodial funds are used to report all other fiduciary activities not held in a trust or equivalent arrangement. Agency funds have been eliminated with GASB Statement No. 84 and replaced with custodial funds.

Fiduciary funds will present a statement of fiduciary net position, including assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position. Liabilities to beneficiaries should be recognized when an event occurs that compels the government to disburse fiduciary resources, when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets. A statement of changes in fiduciary net position should present additions by source and deductions by type.

## **Implementation**

As mentioned previously, this new standard is effective for your fiscal years ending June 30, 2021. However, due to the potential reclassification of funds, the impact may need to be considered during budget preparation. We recommend the District begin to determine the impact of the statement by:

1. Identifying potential fiduciary activities, including pupil activity fees.
2. Gathering facts regarding each activity, including the government's administrative involvement.
3. Evaluating whether each activity meets the fiduciary activity criteria and determine how it should be reported. An appendix to the statement includes flowcharts for the evaluation process.

## APPENDIX

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Bryan D. Albrecht, Ed.D.  
President and CEO

November 2, 2018

**BURLINGTON CENTER**  
496 McCanna Pkwy.  
Burlington, WI 53105-3623  
262.767.5200

**ELKHORN CAMPUS**  
400 County Road H  
Elkhorn, WI 53121-2046  
262.741.8200

**HERO (HEALTH AND  
EMERGENCY RESPONSE  
OCCUPATIONS) CENTER**  
360 McCanna Pkwy.  
Burlington, WI 53105-3622  
262.767.5204

**HORIZON CENTER FOR  
TRANSPORTATION  
TECHNOLOGY**  
4940 - 88th Avenue  
Kenosha, WI 53144-7467  
262.564.3900

**SC JOHNSON  
iMET (INTEGRATED  
MANUFACTURING  
& ENGINEERING  
TECHNOLOGY) CENTER**  
Renaissance Business Park  
2320 Renaissance Blvd.  
Sturtevant, WI 53177-1763  
262.898.7500

**INSPIRE CENTER**  
3520 - 30th Avenue  
Kenosha, WI 53144-1590  
262.564.3600

**KENOSHA CAMPUS**  
3520 - 30th Avenue  
Kenosha, WI 53144-1590  
262.564.2200

**LAKEVIEW ADVANCED  
TECHNOLOGY CENTER**  
9449 - 88th Avenue (Highway H)  
Pleasant Prairie, WI 53158-2216  
262.564.3400

**RACINE CAMPUS**  
1001 South Main Street  
Racine, WI 53403-1582  
262.619.6200

**WGTD HD**  
Your Gateway to Public Radio  
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262.564.3800

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712 Riverfront Drive, Suite 301  
Sheboygan, WI 53081

This representation letter is provided in connection with your audit of the financial statements of Gateway Technical College District (the "District"), as of June 30, 2018 and 2017, and for the years then ended, and the related notes to the financial statements for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 2, 2018, the following representations made to you during your audit.

### FINANCIAL STATEMENTS

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 7, 2018, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U. S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

6. In regards to accounting estimates:
  - ▶ The measurement processes used by management in determining accounting estimates is appropriate and consistent.
  - ▶ The assumptions appropriately reflect management's intent and ability to carry out specific courses of action.
  - ▶ The disclosures related to accounting estimates are complete and appropriate.
  - ▶ No subsequent event has occurred that would require adjustment to the accounting estimates or disclosures included in the financial statements.
7. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
8. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
9. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the District's accounts.
10. We are not aware of any pending or threatened litigation, claims or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
11. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

## **INFORMATION PROVIDED**

12. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of meetings of the Board of Trustees or summaries of actions of recent meetings for which minutes have not yet been prepared.
13. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedules of expenditures of federal and state awards.
14. We made an assessment of the risk that the financial statements may be materially misstated as a result of fraud. We have disclosed the results of our assessment as follows:
  - a. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
    - i. Management,
    - ii. Employees who have significant roles in internal control, or
    - iii. Others where the fraud could have a material effect on the financial statements.

- b. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 15. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 17. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

#### **GOVERNMENT - SPECIFIC**

- 18. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, deferred inflows/outflows of resources, or equity.
- 21. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 22. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 23. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 24. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 25. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 26. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 27. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 28. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.

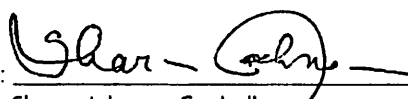
29. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
30. Components of net position (net investment in capital assets, restricted, and unrestricted) are properly classified and, if applicable, approved.
31. Provisions for uncollectible receivables have been properly identified and recorded.
32. Expenses have been appropriately classified in or allocated to functions and programs in the statement of revenues and expenses and changes in net position, and allocations have been made on a reasonable basis.
33. Revenues are appropriately classified in the statement of revenues and expenses and changes in net position between operating and non-operating revenues.
34. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
35. Deposits and investment securities and derivative transactions are properly classified as to risk and are properly disclosed.
36. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
37. Joint ventures, jointly governed organizations, and other related organizations have been properly disclosed in the financial statements.
38. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
39. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
40. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
41. We acknowledge our responsibility for presenting the Budget (Non-GAAP Budgetary Basis) and Actual Schedules, and statistical data (the supplementary information) in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
42. We agree with the findings of specialists in evaluating the other postemployment benefits and pension benefits and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialist.

43. The fact that the amount of “uncollateralized” deposits or “uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the District’s name” during the period significantly exceeded the amounts in those categories as of the balance sheet was properly disclosed in the financial statements.
44. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements, have been properly recorded or disclosed in the financial statements.
45. The methods and significant assumptions used to determine fair values of financial instruments are as follows: Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.
46. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the balance sheet date and have been reduced to their estimated net realizable value.
47. Capital assets, including intangible assets, have been evaluated for impairment as a result of significant and unexpected decline in service utility.
48. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
49. We do not plan to make frequent amendments to our pension or other post-retirement benefit plans.
50. We have not completed the process of evaluating the impact that will result from adopting Governmental Accounting Standards Board (GASB) Statements No. 84, *Fiduciary Activities* and No. 87, *Leases*, as discussed in Note 15 The District is therefore unable to disclose the impact that adopting these GASB Statements will have on its financial position and the results of its operations when the Statements are adopted.
51. With respect to federal and state award programs:
  - a. We are responsible for understanding and complying with and have complied with the requirements of the Uniform guidance and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration, including requirements relating to preparation of the schedules of expenditures of federal and state awards.
  - b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of the Uniform Guidance and the schedule of expenditures of state awards (SESA) in accordance with the requirements of the *State Single Audit Guidelines* and we believe the SEFA and SESA, including their form and content, are fairly presented in accordance with the Uniform Guidance and the Guidelines. The methods of measurement or presentation of the SEFA and SESA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA and SESA.
  - c. If the SEFA and SESA are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA and SESA no later than the date we issue the SEFA and SESA and the auditors’ report thereon.
  - d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and the *State Single Audit Guidelines* compliance audit and have included in the SEFA and SESA expenditures made during the audit period for all awards provided by federal and state agencies in the form of awards, cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

- e. We are responsible for understanding and complying with, and have complied with, the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards related to each of our federal and state programs and have identified and disclosed to you the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards that are considered to have a direct and material effect on each major federal and state program.
- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal and state programs that provide reasonable assurance that we are managing our federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a material effect on our federal and state programs. We believe the internal control system is adequate and is functioning as intended.
- g. We have made available to you all federal and state awards (including amendments, if any) and any other correspondence with federal and state agencies or pass-through entities relevant to federal and state programs and related activities.
- h. We have received no requests from a federal or state agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements, (except for noncompliance disclosed by you), including, when applicable, those set forth in the *OMB Compliance Supplement* and the *State Single Audit Guidelines*, relating to federal and state awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal and state awards.
- j. We have disclosed any communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR Part 200, subpart E) and OMB Circular A-87, *Cost Principles for State, Local, and Tribal Governments*, if applicable.
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditors' report.

- r. Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
  - s. The copies of federal and state program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal and state agency or pass-through entity, as applicable.
  - t. We have monitored subrecipients, as necessary, to determine that they have expended subawards in accordance with federal and state statutes, regulations and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance and the *State Single Audit Guidelines*.
  - u. We have issued management decisions for audit findings that relate to federal and state awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken time and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal and state award provided to the subrecipient.
  - v. We have considered the results of the subrecipient audits and have made any necessary adjustments to our books and records.
  - w. We have charged costs to federal and state awards in accordance with applicable cost principles.
  - x. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and the *State Single Audit Guidelines* and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
  - y. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
  - z. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
  - aa. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance and the *State Single Audit Guidelines*.
52. We have evaluated and classified any subsequent events as recognized or nonrecognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.

Signed:   
William Whyte, Sr. Vice President of Operations

Signed:   
Sharon Johnson, Controller

VIII. OPERATIONAL AGENDA

B. Consent Agenda

1. Finance
  - a) Financial Statement and Expenditures over \$2,500
  - b) Cash and Investment Schedules
2. Personnel Report
3. Contracts for Instructional Delivery
4. Advisory Committee Activity Report



# GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call  
Action X  
Information  
Discussion

## FINANCIAL STATEMENT AND EXPENDITURES OVER \$2,500

**Summary of Item:** Summary of revenue and expenditures as of **10/31/18**

Ends Statements and/or Executive Limitations  
Section 3 - Executive Limitations  
Policy 3.5 Financial Condition

**Staff Liaison:** William Whyte

**GATEWAY TECHNICAL COLLEGE**  
**2018-19 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/18**

<b><u>COMBINED FUNDS</u></b>	<b>2018-19 APPROVED BUDGET</b>	<b>2018-19 WORKING BUDGET</b>	<b>2018-19 ACTUAL TO DATE</b>	<b>PERCENT INCURRED</b>
<b>REVENUE:</b>				
LOCAL GOVERNMENT	\$ 34,856,919	\$ 34,780,642	\$ -	0.00%
STATE AIDS	43,677,734	44,110,601	5,079,537	11.52%
STATUTORY PROGRAM FEES	15,523,266	15,523,266	9,264,816	59.68%
MATERIAL FEES	830,257	830,257	473,665	57.05%
OTHER STUDENT FEES	2,993,780	2,993,780	1,645,563	54.97%
INSTITUTIONAL	7,855,696	7,855,696	2,086,804	26.56%
FEDERAL	26,212,564	26,212,564	10,787,249	41.15%
OTHER RESOURCES	13,325,000	15,667,624	7,783,448	49.68%
<b>TOTAL REVENUE &amp; OTHER RESOURCES</b>	<b><u>\$ 145,275,216</u></b>	<b><u>\$ 147,974,430</u></b>	<b><u>\$ 37,121,082</u></b>	<b>25.09%</b>
 <b>EXPENDITURES BY FUNCTION:</b>				
INSTRUCTIONAL	\$ 60,178,352	\$ 61,615,166	\$ 17,967,892	29.16%
INSTRUCTIONAL RESOURCES	1,382,054	1,382,054	423,692	30.66%
STUDENT SERVICES	43,142,376	43,207,321	18,574,163	42.99%
GENERAL INSTITUTIONAL	10,550,982	11,748,437	4,715,264	40.14%
PHYSICAL PLANT	29,043,952	29,043,952	13,624,567	46.91%
AUXILIARY SERVICES	575,000	575,000	168,210	29.25%
PUBLIC SERVICES	395,500	395,500	143,863	36.38%
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 145,268,216</u></b>	<b><u>\$ 147,967,430</u></b>	<b><u>\$ 55,617,652</u></b>	<b>37.59%</b>
 <b>EXPENDITURES BY FUNDS:</b>				
GENERAL	\$ 81,425,186	\$ 81,781,776	\$ 25,561,869	31.26%
SPECIAL REVENUE - OPERATIONAL	7,309,830	7,309,830	1,557,716	21.31%
SPECIAL REVENUE - NON AIDABLE	29,533,200	29,533,200	14,447,675	48.92%
CAPITAL PROJECTS	13,260,000	15,602,624	12,651,415	81.09%
DEBT SERVICE	13,165,000	13,165,000	1,230,767	9.35%
ENTERPRISE	575,000	575,000	168,210	29.25%
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 145,268,216</u></b>	<b><u>\$ 147,967,430</u></b>	<b><u>\$ 55,617,652</u></b>	<b>37.59%</b>

**GATEWAY TECHNICAL COLLEGE**  
**2018-19 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/18**

<b><u>GENERAL FUND</u></b>	<b>2018-19 APPROVED BUDGET</b>	<b>2018-19 WORKING BUDGET</b>	<b>2018-19 ACTUAL TO DATE</b>	<b>PERCENT INCURRED</b>
<b>REVENUE:</b>				
LOCAL GOVERNMENT	\$ 19,945,714	\$ 19,869,437	\$ -	0.00%
STATE AIDS	38,882,209	39,315,076	3,731,613	9.49%
STATUTORY PROGRAM FEES	15,523,266	15,523,266	9,264,816	59.68%
MATERIAL FEES	830,257	830,257	473,665	57.05%
OTHER STUDENT FEES	2,007,780	2,007,780	1,093,798	54.48%
FEDERAL REVENUE	30,000	30,000	-	0.00%
INSTITUTIONAL	4,205,960	4,205,960	465,882	11.08%
	<u>4,205,960</u>	<u>4,205,960</u>	<u>465,882</u>	
<b>TOTAL REVENUE &amp; OTHER RESOURCES</b>	<b><u>\$ 81,425,186</u></b>	<b><u>\$ 81,781,776</u></b>	<b><u>\$ 15,029,774</u></b>	<b>18.38%</b>
 <b>EXPENDITURES BY FUNCTION:</b>				
INSTRUCTIONAL	\$ 52,823,011	\$ 53,179,601	\$ 15,945,650	29.98%
INSTRUCTIONAL RESOURCES	1,362,054	1,362,054	423,692	31.11%
STUDENT SERVICES	11,486,706	11,548,886	3,529,257	30.56%
GENERAL INSTITUTIONAL	8,074,463	8,012,283	3,547,586	44.28%
PHYSICAL PLANT	7,678,952	7,678,952	2,115,685	27.55%
	<u>7,678,952</u>	<u>7,678,952</u>	<u>2,115,685</u>	
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 81,425,186</u></b>	<b><u>\$ 81,781,776</u></b>	<b><u>\$ 25,561,869</u></b>	<b>31.26%</b>

**GATEWAY TECHNICAL COLLEGE  
2018-19 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/18**

<b><u>SPECIAL REVENUE-OPERATIONAL FUND</u></b>	<b>2018-19 APPROVED BUDGET</b>	<b>2018-19 WORKING BUDGET</b>	<b>2018-19 ACTUAL TO DATE</b>	<b>PERCENT INCURRED</b>
<b>REVENUE:</b>				
LOCAL GOVERNMENT	\$ 2,049,205	\$ 2,049,205	\$ -	0.00%
STATE AIDS	2,740,525	2,740,525	243,382	8.88%
FEDERAL	2,455,564	2,455,564	487,230	19.84%
INSTITUTIONAL	<u>64,536</u>	<u>64,536</u>	<u>37,310</u>	57.81%
<b>TOTAL REVENUE &amp; OTHER RESOURCES</b>	<b><u>\$ 7,309,830</u></b>	<b><u>\$ 7,309,830</u></b>	<b><u>\$ 767,923</u></b>	<b>10.51%</b>
<b>EXPENDITURES BY FUNCTION:</b>				
INSTRUCTIONAL	\$ 4,275,341	\$ 4,275,341	\$ 689,562	16.13%
STUDENT SERVICES	2,112,470	2,112,470	586,516	27.76%
GENERAL INSTITUTIONAL	551,519	551,519	146,230	26.51%
PHYSICAL PLANT	-	-	8,250	-
PUBLIC SERVICES	<u>370,500</u>	<u>370,500</u>	<u>127,157</u>	34.32%
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 7,309,830</u></b>	<b><u>\$ 7,309,830</u></b>	<b><u>\$ 1,557,716</u></b>	<b>21.31%</b>

**GATEWAY TECHNICAL COLLEGE**  
**2018-19 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/18**

<u><b>SPECIAL REVENUE-NON AIDABLE FUND</b></u>	<b>2018-19 APPROVED BUDGET</b>	<b>2018-19 WORKING BUDGET</b>	<b>2018-19 ACTUAL TO DATE</b>	<b>PERCENT INCURRED</b>
<b>REVENUE:</b>				
STATE AIDS	\$ 1,895,000	\$ 1,895,000	\$ 1,080,390	57.01%
OTHER STUDENT FEES	781,000	781,000	534,110	68.39%
INSTITUTIONAL	3,130,200	3,130,200	1,281,788	40.95%
FEDERAL	<u>23,727,000</u>	<u>23,727,000</u>	<u>10,300,019</u>	43.41%
<b>TOTAL REVENUE &amp; OTHER RESOURCES</b>	<u><u>\$ 29,533,200</u></u>	<u><u>\$ 29,533,200</u></u>	<u><u>\$ 13,196,307</u></u>	44.68%
 <b>EXPENDITURES BY FUNCTION:</b>				
STUDENT SERVICES	\$ 29,523,200	\$ 29,523,200	\$ 14,447,315	48.94%
GENERAL INSTITUTIONAL	<u>10,000</u>	<u>10,000</u>	<u>360</u>	3.60%
<b>TOTAL EXPENDITURES</b>	<u><u>\$ 29,533,200</u></u>	<u><u>\$ 29,533,200</u></u>	<u><u>\$ 14,447,675</u></u>	48.92%

**GATEWAY TECHNICAL COLLEGE  
2018-19 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/18**

<b><u>CAPITAL PROJECTS FUND</u></b>	<b>2018-19 APPROVED BUDGET</b>	<b>2018-19 WORKING BUDGET</b>	<b>2018-19 ACTUAL TO DATE</b>	<b>PERCENT INCURRED</b>
<b>REVENUE:</b>				
STATE AIDS	\$ 160,000	\$ 160,000	\$ 24,152	15.10%
INSTITUTIONAL	100,000	100,000	195,239	195.24%
OTHER RESOURCES	<u>13,000,000</u>	<u>15,342,624</u>	<u>7,500,000</u>	48.88%
TOTAL REVENUE & OTHER RESOURCES	<u>\$ 13,260,000</u>	<u>\$ 15,602,624</u>	<u>\$ 7,719,391</u>	49.47%
 <b>EXPENDITURES BY FUNCTION:</b>				
INSTRUCTIONAL	\$ 3,080,000	\$ 4,160,224	\$ 1,332,681	32.03%
INSTRUCTIONAL - RESOURCES	20,000	20,000	-	0.00%
STUDENT SERVICES	20,000	22,765	11,075	48.65%
GENERAL INSTITUTIONAL	1,915,000	3,174,635	1,021,088	32.16%
PHYSICAL PLANT	8,200,000	8,200,000	10,269,866	125.24%
PUBLIC SERVICE	<u>25,000</u>	<u>25,000</u>	<u>16,706</u>	66.82%
TOTAL EXPENDITURES	<u>\$ 13,260,000</u>	<u>\$ 15,602,624</u>	<u>\$ 12,651,415</u>	81.09%

**GATEWAY TECHNICAL COLLEGE  
2018-19 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/18**

<b><u>DEBT SERVICE FUND</u></b>	<b>2018-19 APPROVED BUDGET</b>	<b>2018-19 WORKING BUDGET</b>	<b>2018-19 ACTUAL TO DATE</b>	<b>PERCENT INCURRED</b>
<b>REVENUE:</b>				
LOCAL GOVERNMENT	\$ 12,817,000	\$ 12,817,000	\$ -	0.00%
INSTITUTIONAL	30,000	30,000	-	0.00%
OTHER RESOURCES	<u>325,000</u>	<u>325,000</u>	<u>283,448</u>	87.21%
TOTAL REVENUE & OTHER RESOURCES	<u>\$ 13,172,000</u>	<u>\$ 13,172,000</u>	<u>\$ 283,448</u>	2.15%
 <b>EXPENDITURES BY FUNCTION:</b>				
PHYSICAL PLANT	<u>\$ 13,165,000</u>	<u>\$ 13,165,000</u>	<u>\$ 1,230,767</u>	9.35%
TOTAL EXPENDITURES	<u>\$ 13,165,000</u>	<u>\$ 13,165,000</u>	<u>\$ 1,230,767</u>	9.35%

**GATEWAY TECHNICAL COLLEGE**  
**2018-19 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/18**

<b><u>ENTERPRISE FUND</u></b>	<b>2018-19 APPROVED BUDGET</b>	<b>2018-19 WORKING BUDGET</b>	<b>2018-19 ACTUAL TO DATE</b>	<b>PERCENT INCURRED</b>
<b>REVENUE:</b>				
LOCAL GOVERNMENT	\$ 45,000	\$ 45,000	\$ -	0.00%
OTHER STUDENT FEES	205,000	205,000	17,655	8.61%
INSTITUTIONAL	<u>325,000</u>	<u>325,000</u>	<u>106,585</u>	32.80%
TOTAL REVENUE & OTHER RESOURCES	<u>\$ 575,000</u>	<u>\$ 575,000</u>	<u>\$ 124,240</u>	21.61%
<b>EXPENDITURES BY FUNCTION:</b>				
AUXILIARY SERVICES	<u>\$ 575,000</u>	<u>\$ 575,000</u>	<u>\$ 168,210</u>	29.25%
TOTAL EXPENDITURES	<u>\$ 575,000</u>	<u>\$ 575,000</u>	<u>\$ 168,210</u>	29.25%



# GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call  
Action X  
Information  
Discussion

## CASH AND INVESTMENT SCHEDULES

**Summary of Item:** Monthly cash and investment schedules

Ends Statements and/or Executive Limitations:  
Section 3 - Executive Limitations  
Policy 3.5 Financial Condition

**Staff Liaison:** Bill Whyte

**GATEWAY TECHNICAL COLLEGE**

**MONTHLY CASH RECONCILIATION**

**FOR THE MONTH ENDING SEPTEMBER 30, 2018**

**Cash Balance August 31, 2018** \$ 39,658,965.54

**PLUS:**

Cash Receipts 2,590,779.55

\$ 42,249,745.09

**LESS:**

Disbursement:

Payroll 3,579,959.18

Accounts Payable 3,914,061.54

7,494,020.72

**Cash Balance: September 30, 2018**

**\$ 34,755,724.37**

**DISPOSITION OF FUNDS**

Cash in Bank 1,329,698.18

Cash in Transit 246,288.27

Investments 33,174,962.92

Cash on Hand 4,775.00

**Total: September 30, 2018**

**\$ 34,755,724.37**

GATEWAY TECHNICAL COLLEGE  
MONTHLY INVESTMENT REPORT

JULY 2018 - JUNE 2019

	Investments at Beginning of Month	Investments at End of Month	Change in Investments for Month	Investments Income for Month	YTD Investments Income	Average Monthly Rate of Investment Income
July-18	\$ 37,294,311	\$ 35,261,987	\$ (2,032,324)	\$ 32,663	\$ 32,663	1.14
AUGUST	35,261,987	38,095,430	2,833,443	35,981	68,644	1.13
SEPTEMBER	38,095,430	33,174,963	(4,920,467)	34,998	103,642	1.21
OCTOBER						
NOVEMBER						
DECEMBER						
January-19						
FEBRUARY						
MARCH						
APRIL						
MAY						
JUNE						

## INVESTMENT SCHEDULE

September 30, 2018

<u>NAME OF BANK/INST</u>	<u>DATE INVESTED</u>	<u>DATE OF MATURITY</u>	<u>AMOUNT</u>	<u>INTEREST RATE</u>	<u>PRESENT STATUS</u>
LOCAL GOV'T POOL	Various	Open	\$ 12,558,555	2.05	OPEN
JOHNSON BANK	Various	Open	\$ 20,616,408	0.70	OPEN
		TOTAL	<u>\$ 33,174,963</u>		

**GATEWAY TECHNICAL COLLEGE DISTRICT BOARD**

Roll Call \_\_\_\_\_  
Action   X    
Information \_\_\_\_\_  
Discussion \_\_\_\_\_

**PERSONNEL REPORT**

**Summary of Item: Monthly Personnel Activity Report**

**Employment Approvals: New Hire(s)  
Promotion(s)  
Resignation(s)**

**Ends Statements and/or Executive Limitations:  
Section 3: Executive Limitations  
Policy 3.3 – Employment, Compensation & Benefits**

**Staff Liaison: William Whyte**

## **PERSONNEL REPORT**

### **November 2018**

#### **EMPLOYMENT APPROVALS: NEW HIRES**

Amelia Riutta, PTA Academic Coordinator of Clinical Education, School of Allied Health & Veterinary Science (AHVS); Kenosha; Annual Salary: \$59,000; effective October 15, 2018

#### **PROMOTION(S)**

Olivia Navarro, Academic Advisor, Student Services; Racine; Annual Salary: \$59,434; previously New Student Specialist; effective October 1, 2018

Carrie A. Parworth, Academic Advisor, Student Services; Racine; Annual Salary: \$60,864; previously New Student Specialist; effective October 1, 2018

Maria Perez, Academic Advisor, Student Services; Kenosha; Annual Salary: \$64,931; previously New Student Specialist; effective October 1, 2018

#### **RESIGNATION(S)**

Kate Walker, Director Operations, Business & Workforce Solutions (BWS); SC Johnsons iMET Center-Sturtevant; effective November 7, 2018

# GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call	_____
Action	<u>  X  </u>
Information	_____
Discussion	_____

## CONTRACTS FOR INSTRUCTIONAL DELIVERY

Summary of Items:     **1. 38.14 Contract reports for October 2018**  
lists all contracts for service completed or  
in progress 2018/2019 fiscal year.

Ends Statements and/or Executive Limitations:  
Policy 4.4 College Strategic Directions/Ends Statements #1 and #3

Staff Liaison:             Matt Janisin

# BWS CFS Board Report FY19



Contract #	Sponsor Name	Type	WATG #	Course Numbers	Estimated CFS Cost	CFS Date / Date Req.	BY:
1 0001	Whitewater Unified School Dist			531-427-1z1a, 1z1b	\$638.40	03/22/18	Lori Maccari
2 0002	GTCF - SCJ			316-170-1bab	\$3,332.60	03/28/18	Michelle Miller
3 0003	WI DOC - Ellsworth			444-338-1cbc, 801-302-1cbc	\$15,300.00	03/28/18	Robin Widmar
4 0004	Forest County Potawatomi Gaming Commission			150-411-1CBA, 900-019-1CBA	\$6,637.50	04/04/18	Robin Widmar
5 0005	Kenosha Fire Dept			531-805-1BZA	\$1,360.00	04/12/18	Robin Widmar
6 0006	St. Joseph's Nursing Home			503-447-1ZBA, 503-447-1ZBB, 503-447-1ZBC, 503-447-1ZBD, 503-447-1ZBE, 503-447-1ZBF	\$2,052.00	04/06/18	Robin Widmar
7 0007	REAL School			<a href="https://docs.google.com/spreadsheets/d/ID-S0GHT1akwgsnLRnHKC9QEBIQUBnCWwJvBBXbp-1M1AF/edit#gid=1816531902">https://docs.google.com/spreadsheets/d/ID-S0GHT1akwgsnLRnHKC9QEBIQUBnCWwJvBBXbp-1M1AF/edit#gid=1816531902</a> 607-406-2C1A>F, 606-741-2C1A>F, 664-401-2C1A>F, 614-401-2C1A>F	\$50,178.00	07/10/18	Robin Widmar
8 0008	REAL School			<a href="https://docs.google.com/spreadsheets/d/ID-S0GHT1akwgsnLRnHKC9QEBIQUBnCWwJvBBXbp-1M1AF/edit#gid=1816531902">https://docs.google.com/spreadsheets/d/ID-S0GHT1akwgsnLRnHKC9QEBIQUBnCWwJvBBXbp-1M1AF/edit#gid=1816531902</a> 606-128-2C1A, 606-128-2C1B, 606-129-2C1B, 152-182-2C1A, 152-182-2C1B	\$33,180.80	07/10/18	Robin Widmar
9 0009	KABA			196-848-1ZBA	\$2,052.00	05/11/18	Robin Widmar
10 0010	KABA			196-849-2ZBA, 196-850-2ZBA	\$4,104.00	05/11/18	Robin Widmar
11 0011	Royal Basket			623-823-1ZBA, 900-019-1ZBA	\$20,856.00	04/20/18	Robin Widmar
12 0012	Parallel Employment Group			196-834E-1ZBA	\$569.53	08/13/13	Robin Widmar
13 0013	Amazon			152-182-1ZBA, 152-184-1ZBA; 900-003-1M1AF	\$25,680.55	05/31/18	Robin Widmar
14 0014	Kenosha Public Library			204-422-1ZBA	\$2,240.00	05/11/18	Robin Widmar
15 0015	<del>Darien FD</del>			<del>503-742-1z11</del>	<del>\$1,228.86</del>	<del>04/23/18</del>	<del>Lori Maccari</del>
16 0016	<del>Darien FD</del>			<del>503-746-1z9a</del>	<del>\$443.34</del>	<del>04/23/18</del>	<del>Lori Maccari</del>
17 0017	GTCF - KLOSS & BWS Teach Out for Igor			444-338-1ebb, (See 2018-0448- 900-003-1em1)	\$2,496.00	04/24/18	Michelle Miller
18 0018	<del>RCWS - Teeth Hire</del>			<del>152-187-1RMA, 152-088-1R1A, 152-184-1R1A, 152-182-1R1A, 152-146-1R1A, 152-097-1R1A, 152-087-1R1A, 152-183-1R1A, 152-178-1R1A, 152-150-1R1A, 152-129-1R1A</del>	<del>\$0.00</del>	<del>04/26/18</del>	<del>Michelle Miller</del>
19 0019	BRP			606-423-1ZBA	\$12,370.00	04/27/18	Robin Widmar
20 0020	RCWS - Start IT			154-127-1z1a, 107-193-1z1a	\$14,375.27	04/27/18	Michelle Miller
21 0021	<del>Kenall Mfg - CANCELLED</del>			<del>605-458-1ZBA</del>	<del>\$6.00</del>	<del>04/27/18</del>	<del>Robin Widmar</del>
22 0022	Lyons Fire Department			503-867a-1z11	\$125.44	04/30/18	Lori Maccari
23 0023	Lyons Fire Department			503-836b-1z11	\$247.52	04/30/18	Lori Maccari
24 0024	East Troy HS			Primary w/0025	\$4,712.40	05/01/18	Michelle Miller
25 0025	Westosha CentralHS			Secondary s/0024	\$4,712.40	05/01/18	Michelle Miller



Contract #	Sponsor Name	Type	WATG #	Course Numbers	Estimated CFS Cost	CFS Date / Date Req.	BY:
26	Waterford Area Cooperative Schools			531-448-1z1a	\$2,323.20	07/12/18	Lori Maccari
27	Heartland Business Systems		165	150-411-1CBB, 150-412-1CBB; 900-003-1M1HB	\$4,435.00	05/07/18	Robin Widmar
28	RCWS			SU18: TechHire Web/Java	\$0.00		Michelle Miller
29	RCWS			FA18: TechHire Web/Java	\$0.00		Michelle Miller
30	BRP			103-466-1ZBA	\$1,598.50	05/11/18	Robin Widmar
31	UMOS			449-411-1CBA, 420-434A-1CBA, 420-438-1CBA, 196-821A-1CBA	\$7,157.00	05/14/18	Robin Widmar
32	WRTP / Big Step			607-104-1CMA	\$7,240.00	05/16/18	Robin Widmar
33	InSinkErator			504-482-1ZBA, 103-417C-1ZBA, 103-432C-1ZBA, 623-401C-1ZBA	\$4,829.97	05/24/18	Robin Widmar
34	Badger High School			543-300-1ZBA	\$4,712.40		Michelle Miller
35	Wilnot High School			543-300-1ZBB	\$4,712.40		Michelle Miller
36	RUSD			543-300-1RBA, 543-300-1RBB	\$9,424.80		Michelle Miller
37	Union Grove High School			543-300-1Z1B	\$4,712.40		Michelle Miller
38	RUSD			510-407-1RBA, 510-407-1RBB	\$811.00		Michelle Miller
39	RCWS			152-187-1r1a, 152-184-1rma, 107-193-1rma, 152-182-1rma, 152-146-1rma	\$33,252.00	05/29/18	Michelle Miller
40	RCWS			804-107-2rba, 152-097-2r1a, 152-174-2r1a, 152-188-2r1a, 801-136-2rba, 152-150-2RBA	\$33,696.00	05/29/18	Michelle Miller
41	Wisconsin Oven			606-111-1ZBA, 623-491B, 1ZBA, 442-321-1ZBA	\$23,125.00	06/13/18	Robin Widmar
42	Good Foods					06/14/18	Robin Widmar
43	Lavelle Industries		193		\$2,254.50		Robin Widmar
44	Elkhorn HS			533-126-2zca <a href="https://docs.google.com/spreadsheets/d/1kMgm74ZUXIDgqMHZYWpetr14X_ZPpULDnV9Ky74T/edit#gid=0">https://docs.google.com/spreadsheets/d/1kMgm74ZUXIDgqMHZYWpetr14X_ZPpULDnV9Ky74T/edit#gid=0</a>	\$2,976.60	06/20/18	Michelle Miller
45	Union Grove HS			501-101-2eca	\$4,442.40	06/20/18	Michelle Miller
46	Burlington HS			501-101-2zca	\$4,442.40	06/20/18	Michelle Miller
47	Union Grove HS			809-188-2zca	\$4,442.40	06/20/18	Michelle Miller
48	Waterford HS			809-188-2zcb	\$4,442.40	06/20/18	Michelle Miller
49	Westosha Central HS			809-188-2zcc	\$4,442.40	06/20/18	Michelle Miller
50	Big Foot HS			501-101-2ecb	\$4,442.40	06/20/18	Michelle Miller
51	Burlington HS			501-101-2zcb	\$4,442.40	06/20/18	Michelle Miller
52	Union Grove HS			501-101-2zcc	\$4,442.40	06/20/18	Michelle Miller
53	Williams Bay HS			501-101-2zcd	\$4,442.40	06/20/18	Michelle Miller
54	Westosha Central HS			533-126-2eca	\$2,976.60	06/20/18	Michelle Miller
55	Waterford HS			533-126-2zcb	\$2,976.60	06/20/18	Michelle Miller
56	Burlington HS			533-126-2zcc	\$2,976.60	06/20/18	Michelle Miller

Contract #	Sponsor Name	Type	WATG #	Course Numbers	Estimated CFS Cost	CFS Date / Date Req.	BY:
57	Waterford HS			809-198-2zca	\$4,442.40	06/20/18	Michelle Miller
58	Waterford HS			809-198-2zcb	\$4,442.40	06/20/18	Michelle Miller
59	Elkhorn HS			533-131-2zca	\$0.00	06/20/18	Michelle Miller
60	Williams Bay HS			533-131-2zcb	\$0.00	06/20/18	Michelle Miller
61	Badger HS			501-101-2ecc	\$4,442.40	06/20/18	Michelle Miller
62	Williams Bay HS			533-126-2ecb	\$2,976.60	06/20/18	Michelle Miller
63	Faith Christian HS			533-126-2zcd	\$2,976.60	06/20/18	Michelle Miller
64	Waterford HS			809-196-2zca	\$4,442.40	06/20/18	Michelle Miller
65	Union Grove HS			809-196-2zcb	\$4,442.40	06/20/18	Michelle Miller
66	Burlington HS			533-126-2ecc	\$2,976.60	06/20/18	Michelle Miller
67	Williams Bay HS			533-126-2zce	\$2,976.60	06/20/18	Michelle Miller
68	Westosha Central HS			533-126-2zcf	\$2,976.60	06/20/18	Michelle Miller
69	Burlington HS			533-126-2ecd	\$2,976.60	06/20/18	Michelle Miller
70	Union Grove HS			533-126-2zcg	\$2,976.60	06/20/18	Michelle Miller
71	Big Foot HS			533-126-2zch	\$2,976.60	06/20/18	Michelle Miller
72	Union Grove			809-196-2zcc	\$4,442.40	06/20/18	Michelle Miller
73	Waterford HS			533-126-2ecf	\$2,976.60	06/20/18	Michelle Miller
74	Union Grove HS			533-126-2zcm	\$2,976.60	06/20/18	Michelle Miller
75	Burlington HS			533-126-2zck	\$2,976.60	06/20/18	Michelle Miller
76	Williams Bay HS			533-128-2zca	\$2,976.60	06/20/18	Michelle Miller
77	Westosha Central HS			533-128-2zca	\$2,976.60	06/20/18	Michelle Miller
78	Big Foot HS			533-128-2zcb	\$0.00	06/20/18	Michelle Miller
79	Faith Christian HS			533-128-2zcc	\$2,976.60	06/20/18	Michelle Miller
80	Big Foot HS			152-126-2zca	\$6,003.20	06/20/18	Michelle Miller
81	Burlington HS			152-126-2zcb	\$6,003.20	06/20/18	Michelle Miller
82	Union Grove HS			152-126-2zcc	\$6,003.20	06/20/18	Michelle Miller
83	Westosha Central HS			152-126-2zcd	\$6,003.20	06/20/18	Michelle Miller
84	Elkhorn HS			533-128-2ecb	\$2,976.60	06/20/18	Michelle Miller
85	Burlington HS			533-128-2zcd	\$2,976.60	06/20/18	Michelle Miller
86	Waterford HS			533-128-2zce	\$2,976.60	06/20/18	Michelle Miller
87	Union Grove HS			533-128-2zcf	\$2,976.60	06/20/18	Michelle Miller
88	WE Energies			420-408-1CBA	\$16,536.00	06/26/18	Robin Widmar
89	GTC - Foundation			607-104-1CMB, 607-102-1CMB, 607-169-1CMB		06/13/18	Robin Widmar
90	Premier Products of Racine			900-019-1ZBB, 623-437A-1ZBA, 623-447B-1ZBA, 623-482-1ZBA	\$1,305.18	06/14/18	Robin Widmar

Contract #	Sponsor Name	Type	WATG #	Course Numbers	Estimated CFS Cost	CFS Date / Date Req.	BY:
91	0091 Westosha Central HS			<a href="https://docs.google.com/spreadsheets/d/1Y1JgJJYV5my-ON9BapoTILF4QSNRhd9I9r96f6FmMX0/edit#gid=0">https://docs.google.com/spreadsheets/d/1Y1JgJJYV5my-ON9BapoTILF4QSNRhd9I9r96f6FmMX0/edit#gid=0</a>	\$4,146.66	06/11/18	Dawn Herrmann
92	0092 Wilmot High School			<a href="https://docs.google.com/spreadsheets/d/1Y1JgJJYV5my-ON9BapoTILF4QSNRhd9I9r96f6FmMX0/edit#gid=0">https://docs.google.com/spreadsheets/d/1Y1JgJJYV5my-ON9BapoTILF4QSNRhd9I9r96f6FmMX0/edit#gid=0</a>	\$7,107.84	06/11/18	Dawn Herrmann
93	0093 NC3			900-019-1M1Q3, 900-019-1M1QC	\$18,650.00	08/16/18	Robin Widmar
94	0094 <del>GTGF -- GANCELLED</del>			900-003-1m12	<del>\$1,950.00</del>	<del>06/25/18</del>	<del>Michelle Miller</del>
95	0095 Parallel Employment Group			196-407A-1ZBA	\$1,074.53	08/13/18	Robin Widmar
96	0096 GTC Learning Innovation Dept			605-451-1CBA, 605-463-1CBA, 900-019-1CBA	\$1,404.00	07/03/18	Robin Widmar
97	0097 NC3			900-003-1M1JL	\$3,900.00	07/02/18	Robin Widmar
98	0098 Senior Flexonics - GA Precision			421-434-1CBA	\$4,365.98	08/03/18	Robin Widmar
99	0099 <del>GTGF -- GANCELLED</del>			900-003-1m13	<del>\$1,950.00</del>	<del>07/05/18</del>	<del>Michelle Miller</del>
100	0100 REAL School			<a href="https://docs.google.com/spreadsheets/d/1D-S0cH1akiwq5nLRnHKC9QEBiQrUbhCwWJVBBXbp-TM/edit#gid=1816531902">https://docs.google.com/spreadsheets/d/1D-S0cH1akiwq5nLRnHKC9QEBiQrUbhCwWJVBBXbp-TM/edit#gid=1816531902</a>	\$49,428.00		Robin Widmar
101	0101 REAL School			<a href="https://docs.google.com/spreadsheets/d/1D-S0cH1akiwq5nLRnHKC9QEBiQrUbhCwWJVBBXbp-TM/edit#gid=1816531902">https://docs.google.com/spreadsheets/d/1D-S0cH1akiwq5nLRnHKC9QEBiQrUbhCwWJVBBXbp-TM/edit#gid=1816531902</a>	\$24,104.00		Robin Widmar
102	0102 WI DOC - RCI			444-331-1ZBA, 444-337-1ZBA, 444-338-1ZBA, 444-339-1ZBA, 804-370-1ZBB	\$51,108.00	07/12/18	Robin Widmar
103	0103 WI DOC - REECC			444-331-2cbb, 444-337-2cbb, 444-339-2cbb, 804-370-2cbb, 801-302-2cbb, 413-463-3CBA, 413-463-3CBB, 605-166-3CBA, 804-507-3CBA, 413-464-3CBA, 150-417-3CBA, 196-155-3CBA, 605-159-3CBA	\$60,768.00	07/18/18	Michelle Miller
104	0104 CC&N					10/18/18	Robin Widmar
105	0105 NAMI, Kenosha County			900-019-1KF2	\$946.28	07/19/18	Molly Meagher
106	0106 WI Oven			442-323-1ZBA	\$15,390.00	07/23/18	Robin Widmar
107	0107 RCI - DOC			see google doc dh		07/24/18	Nancy Jorgensen
108	0108 RYOC - DOC			see google doc dh		07/24/18	Nancy Jorgensen
109	0109 Ellsworth - DOC			see google doc dh		07/24/18	Nancy Jorgensen
110	0110 Felss Shortcut Technologies			605-453-1ZBA, 605-453-1ZBB, 605-450-1ZBA, 605-450-1ZBB, 605-429H-1ZBA, 605-429H-1ZBB, 605-446-1ZBA, 605-446-1ZBB	\$6,246.10	07/26/18	Robin Widmar
111	0111 Walworth County Jail			890-721-2ZBA, 854-733-2ZBA, 859-777-2ZBA	\$4,485.00	08/03/18	Robin Widmar
112	0112 Kenosha County Sheriff's Dept.			504-481-1K1F	\$300.00	07/31/18	Molly Meagher
113	0113 Kenosha Police Dept.			504-481-1K1G	\$200.00	07/31/18	Molly Meagher
114	0114 Racine Police Dept.			504-481-1K1H	\$100.00	07/31/18	Molly Meagher
115	0115 Pleasant Prairie PD			504-481-1K1J	\$65.00	07/31/18	Molly Meagher
116	0116 UW-Parkside PD			504-481-1K1K	\$31.34	07/31/18	Molly Meagher

Contract #	Sponsor Name	Type	WATG #	Course Numbers	Estimated CFS Cost	CFS Date / Date Req.	BY:
117	Racine County Sheriff's Office			504-481-1K1M	\$65.00	07/31/18	Molly Meagher
118	Kenosha Fire Dept			531-805-2ZBA, 531-805-2ZBB, 531-805-2ZBC, 531-801-2ZBA, 531-801-2ZBB, 531-801-2ZBC	\$2,496.00	08/01/18	Robin Widmar
119	InSinkErator			606-111-2ZBA, 628-109-2ZBA, 103-417C-2ZBA, 103-432C-2ZBA, 628-115-2LB1	\$34,524.00	08/02/18	Robin Widmar
120	KUSD - Lakeview			152-126-2L1A, 152-150-2L1A, 152-182-2L1A, 152-178-2L1A	\$39,020.80	08/02/18	Robin Widmar
121	Kenall Mfg		166	605-458-2ZBA, 605-458-2ZBB, 103-417C-2ZBK, 103-828A-2ZBK, 103-817A-2ZBK, 103-804-2ZBK, 900-003-2M1KM	\$3,964.00	08/09/18	Robin Widmar
122	Racine County Workforce Solutions			900-003-1M1RK	\$3,900.00	08/08/18	Robin Widmar
123	Walworth County Job Center			900-003-1M1RR	\$3,900.00	08/08/18	Robin Widmar
124	WI DOC - REECC			444-338-3cbb		08/09/18	Michelle Miller
125	NC3			900-003-1M1DS	\$3,900.00	08/08/18	Robin Widmar
126	Kenall Mfg			605-458-3ZBA, 605-458-3ZBB		08/09/18	Robin Widmar
127	Logos Concepts, LLC - Telecom Consortium		149	150-411-2CBA, 150-412-2CBA, 150-410-2CBA, 900-019-2CBA, 900-003-2M1TC		10/09/18	Robin Widmar
128	Parallel Employment			196-834G-1ZBB, 196-407B-1ZBB	\$1,074.53	10/03/18	Robin Widmar
129	WRTP / Big Step			607-104-1CBB	\$6,415.00	08/17/18	Robin Widmar
130	Staff Electric			150-412-2CB1, 900-019-2CB1	\$13,272.00	08/17/18	Robin Widmar
131	NC3			900-003-2M1AT	\$3,900.00	08/20/18	Robin Widmar
132	RCK Foods		143				Robin Widmar
133	CNC Consortium - Basin Mfg		173	CANCELLED 444-337-2eba, 444-339-2eba, 444-338-2eba, 444-331-2eba, 804-370-2eba, 623-812-2eba		09/18/18	Robin Widmar
134	CNC Consortium - Precision Plus		173	CANCELLED 444-337-2ebb, 444-339-2ebb, 444-338-2ebb, 444-331-2ebb, 804-370-2ebb, 623-812-2ebb		09/18/18	Robin Widmar
135	SC Johnson			428-410-2CBA			Robin Widmar
136	Good Foods						Robin Widmar
137	Racine Lutheran High School			664-100-2CBA, 664-110-2CBA		08/23/18	Robin Widmar
138	RUSD			664-100-2CBB, 664-110-2CBB	\$749.82	08/31/18	Robin Widmar
139	Union Grove High School			664-110-2CBC, 664-110-2CBC	\$2,249.46	08/31/18	Robin Widmar
140	Shoreland Lutheran High School					N/A	Robin Widmar
141	Elkhorn High School			See CNA Google Doc here	\$4,712.40	08/24/18	Michelle Miller
142	Westosha Central High School			See CNA Google doc here	\$4,712.40	08/24/18	Michelle Miller
143	East Troy High School			<a href="https://docs.google.com/spreadsheets/d/1dNDDtET2IHNEA3GvkHqXGulTDPCFTX6WOUUjQj80RW_CJ/edit#gid=0">https://docs.google.com/spreadsheets/d/1dNDDtET2IHNEA3GvkHqXGulTDPCFTX6WOUUjQj80RW_CJ/edit#gid=0</a>	\$4,712.40	08/24/18	Michelle Miller
144	Burlington High School			<a href="https://docs.google.com/spreadsheets/d/1dNDDtET2IHNEA3GvkHqXGulTDPCFTX6WOUUjQj80RW_CJ/edit#gid=0">https://docs.google.com/spreadsheets/d/1dNDDtET2IHNEA3GvkHqXGulTDPCFTX6WOUUjQj80RW_CJ/edit#gid=0</a>	\$4,712.40	08/24/18	Michelle Miller

Contract #	Sponsor Name	Type	WATG #	Course Numbers	Estimated CFS Cost	CFS Date / Date Req.	BY:
145	Waterford High School			<a href="https://docs.google.com/spreadsheets/d/1dND6TET2IHNEA3GVKFGXGu-1DPCFX6MOUHQj8oRW_Q/edit#gid=0">https://docs.google.com/spreadsheets/d/1dND6TET2IHNEA3GVKFGXGu-1DPCFX6MOUHQj8oRW_Q/edit#gid=0</a>	\$4,712.40	08/24/18	Michelle Miller
146	Badger High School			<a href="https://docs.google.com/spreadsheets/d/1dND6TET2IHNEA3GVKFGXGu-1DPCFX6MOUHQj8oRW_Q/edit#gid=0">https://docs.google.com/spreadsheets/d/1dND6TET2IHNEA3GVKFGXGu-1DPCFX6MOUHQj8oRW_Q/edit#gid=0</a>	\$4,712.40	08/24/18	Michelle Miller
147	Wilmut High School			<a href="https://docs.google.com/spreadsheets/d/1dND6TET2IHNEA3GVKFGXGu-1DPCFX6MOUHQj8oRW_Q/edit#gid=0">https://docs.google.com/spreadsheets/d/1dND6TET2IHNEA3GVKFGXGu-1DPCFX6MOUHQj8oRW_Q/edit#gid=0</a>	\$0.00	08/24/18	Michelle Miller
148	Delavan Darien High School			<a href="https://docs.google.com/spreadsheets/d/1dND6TET2IHNEA3GVKFGXGu-1DPCFX6MOUHQj8oRW_Q/edit#gid=0">https://docs.google.com/spreadsheets/d/1dND6TET2IHNEA3GVKFGXGu-1DPCFX6MOUHQj8oRW_Q/edit#gid=0</a>	\$4,712.40	08/24/18	Michelle Miller
149	Burlington High School			<a href="https://docs.google.com/spreadsheets/d/1dND6TET2IHNEA3GVKFGXGu-1DPCFX6MOUHQj8oRW_Q/edit#gid=0">https://docs.google.com/spreadsheets/d/1dND6TET2IHNEA3GVKFGXGu-1DPCFX6MOUHQj8oRW_Q/edit#gid=0</a>	\$4,712.40	08/24/18	Michelle Miller
150	Waterford High School			<a href="https://docs.google.com/spreadsheets/d/1dND6TET2IHNEA3GVKFGXGu-1DPCFX6MOUHQj8oRW_Q/edit#gid=0">https://docs.google.com/spreadsheets/d/1dND6TET2IHNEA3GVKFGXGu-1DPCFX6MOUHQj8oRW_Q/edit#gid=0</a>	\$4,712.40	08/24/18	Michelle Miller
151	Burlington High School			<a href="https://docs.google.com/spreadsheets/d/1dND6TET2IHNEA3GVKFGXGu-1DPCFX6MOUHQj8oRW_Q/edit#gid=0">https://docs.google.com/spreadsheets/d/1dND6TET2IHNEA3GVKFGXGu-1DPCFX6MOUHQj8oRW_Q/edit#gid=0</a>	\$4,712.40	08/24/18	Michelle Miller
152	Tremper High School (KUSD)			<a href="https://docs.google.com/spreadsheets/d/1dND6TET2IHNEA3GVKFGXGu-1DPCFX6MOUHQj8oRW_Q/edit#gid=0">https://docs.google.com/spreadsheets/d/1dND6TET2IHNEA3GVKFGXGu-1DPCFX6MOUHQj8oRW_Q/edit#gid=0</a>	\$4,712.40	08/24/18	Michelle Miller
153	Indian Trail High School (KUSD)			<a href="https://docs.google.com/spreadsheets/d/1dND6TET2IHNEA3GVKFGXGu-1DPCFX6MOUHQj8oRW_Q/edit#gid=0">https://docs.google.com/spreadsheets/d/1dND6TET2IHNEA3GVKFGXGu-1DPCFX6MOUHQj8oRW_Q/edit#gid=0</a>	\$4,712.40	08/24/18	Michelle Miller
154	Indian Trail High School (KUSD)			<a href="https://docs.google.com/spreadsheets/d/1dND6TET2IHNEA3GVKFGXGu-1DPCFX6MOUHQj8oRW_Q/edit#gid=0">https://docs.google.com/spreadsheets/d/1dND6TET2IHNEA3GVKFGXGu-1DPCFX6MOUHQj8oRW_Q/edit#gid=0</a>	\$0.00	08/24/18	Michelle Miller
155	Twin Disc			420-434-2ZBA, 420-434-2ZBB, 420-492-2ZBA, 420-492-2ZBB	\$8,147.88	09/18/18	Robin Widmar
156	RUSD - Kobriger			602-122-2Z1B, 602-122-2Z1C, 602-107-2Z1B, 602-107-2Z1C, 602-125-2Z1B, 602-125-2Z1C, 602-104-2Z1Z, 602-124-2Z1Z, 900-019-2Z1SS, 900-019-2Z1AS, 900-019-2Z1PD		10/31/18	Robin Widmar
157	KUSD all schools			838-105-2KBA	\$5,277.40	08/31/18	Robin Widmar
158	GTC - College Connection			442-321-2EBA, 442-322-2EBA		09/04/18	Robin Widmar
159	WRTP / Big Step			607-104-2CMA	\$6,415.00	09/07/18	Robin Widmar
160	Badger High School					09/06/18	Michelle Miller
161	Burlington High School					09/06/18	Michelle Miller
162	Delavan-Darien High School					09/06/18	Michelle Miller
163	East Troy HS					09/06/18	Michelle Miller
164	Elkhorn HS					09/06/18	Michelle Miller
165	KUSD Bradford					09/06/18	Michelle Miller
166	KUSD ITA					09/06/18	Michelle Miller
167	KUSD Tremper					09/06/18	Michelle Miller

Contract #	Sponsor Name	Type	WATG #	Course Numbers	Estimated CFS Cost	CFS Date / Date Req.	BY:
168	0169	RUSD Case				09/06/18	Michelle Miller
169	0170	RUSD Horlick				09/06/18	Michelle Miller
170	0171	RUSD Park				09/06/18	Michelle Miller
171	0172	RUSD REAL				09/06/18	Michelle Miller
172	0173	RUSD Walden				09/06/18	Michelle Miller
173	0174	Union Grove HS				09/06/18	Michelle Miller
174	0175	Waterford HS				09/06/18	Michelle Miller
175	0176	West Allis HS				09/06/18	Michelle Miller
176	0177	Westosha Central HS				09/06/18	Michelle Miller
177	0178	Whitewater HS				09/06/18	Michelle Miller
178	0179	Wilmot HS				09/06/18	Michelle Miller
179	0180	Union Grove High School		605-130-2ZBA	\$21,721.10	09/07/18	Robin Widmar
180	0181	WI - Dept. of Justice (LESB)		504-307-308,309,310,318,319,320,321,322,323,317-2K1A		09/10/18	Julie Esquivel
181	0182	Town of Burlington FD		503-872-2z11	\$358.40	09/11/18	Lori Maccari
182	0183	KUSD Lakeview		620-302-2L1A, 628-115-2L1A, 444-339-2L1A, 444-339-2L1B, 444-331-2L1A, 628-109-2L1A, 444-338-2L1A, 628-123-2L1A, 628-124-2L1A		09/13/18	Robin Widmar
183	0184	Kenosha Police Dept.		504-481-1K1N - Merlin	\$62.68	09/14/18	Julie Esquivel
184	0185	KUSD- Lakeview				09/17/18	Michelle Miller
185	0186	KUSD Harborside				09/20/18	Michelle Miller
186	0187	KABA		196-848-3ZBA, 196-849-3ZBA, 196-850-3ZBA		09/18/18	Robin Widmar
187	0188	Kenosha Sheriff's Dept		504-484-1K1A	\$100.00	09/18/18	Julie Esquivel
188	0189	Sturtevant Police Dept		504-484-1K1B	\$50.00	09/18/18	Julie Esquivel
189	0190	Watertown Police Dept		504-484-1K1C	\$50.00	09/18/18	Julie Esquivel
190	0191	Glendale Police Dept		504-484-1K1D	\$50.00	09/18/18	Julie Esquivel
191	0192	Muscoda Police Dept		504-484-1K1E	\$50.00	09/18/18	Julie Esquivel
192	0193	Sturtevant Police Dept		504-428-2H1B		09/18/18	Julie Esquivel
193	0194	Sharon Police Dept		504-428-2H1C		09/18/18	Julie Esquivel
194	0195	Clinton Police Dept		504-428-2H1D		09/18/18	Julie Esquivel
195	0196	City of Delavan Police Dept		504-428-2H1A	\$585.00	09/18/18	Julie Esquivel
196	0197	Kenosha Sheriff's Dept		504-414-2K1A		09/18/18	Julie Esquivel
197	0198	Kenosha Police Dept		504-414-2K1B		09/18/18	Julie Esquivel
198	0199	Waukesha Police Dept		504-414-2K1C		09/18/18	Julie Esquivel
199	0200	Badger High School		900-019-1m1ba	\$6,000.00	10/04/18	Michelle Miller
200	0201	Big Foot High School		900-019-1m1bf	\$6,000.00	10/04/18	Michelle Miller
201	0202	Burlington High School		900-019-1m1bu	\$6,000.00	10/04/18	Michelle Miller

Contract #	Sponsor Name	Type	WATG #	Course Numbers	Estimated CFS Cost	CFS Date / Date Req.	BY:
202	Elkhorn High School			900-019-1m1el	\$6,000.00	10/04/18	Michelle Miller
203	Faith Christian School			900-019-1m1fc	\$3,000.00	10/04/18	Michelle Miller
204	Union Grove High School			900-019-1m1ug	\$6,000.00	10/04/18	Michelle Miller
205	Waterford High School			900-019-1m1wf	\$6,000.00	10/04/18	Michelle Miller
206	Westosha Central High School			900-019-1m1wc	\$6,000.00	10/04/18	Michelle Miller
207	Williams Bay High School			900-019-1m1wb	\$6,000.00	10/04/18	Michelle Miller
208	WI Oven			442-321-2ZBA, 442-324-2ZBA		09/21/18	Robin Widmar
209	Walworth FD			503-867a-2z12	\$430.08	09/21/18	Lori Maccari
210	Certified Power			623-482-2ZBA, 623-482-2ZBB, 623-482-2ZBC, 623-482-2ZBD	\$1,368.00	09/24/18	Robin Widmar
211	Parallel Employment Group -- HOLD			HOLD			Robin Widmar
212	Senior Flexonics / GA Precision			196-872-2ZBA	\$11,105.25	10/18/18	Robin Widmar
213	City of Delavan Police Dept			504-428-1H1J		09/27/18	Julie Esquivel
214	City of Delavan Police Dept			504-428-1H1G		09/27/18	Julie Esquivel
215	Town of Burlington Police Dept			504-428-1H1P		09/27/18	Julie Esquivel
216	City of Delavan Police Dept			504-428-1H1M		09/27/18	Julie Esquivel
217	Town of Delavan Police Dept			504-428-1H1Q		09/27/18	Julie Esquivel
218	Sharon Police Department			504-428-1H1R		09/27/18	Julie Esquivel
219	RAMAC			196-155-2ZBA	\$3,978.00	10/04/18	Robin Widmar
220	RAMAC				\$3,978.00	10/04/18	Robin Widmar
221	Kenosha Police Department			504-481-2K1A		10/08/18	Julie Esquivel
222	Kenosha Sheriff's Department			504-481-2K1B		10/08/18	Julie Esquivel
223	KCJC / WIOA			900-003-1M1DR	\$175.00	10/08/18	Robin Widmar
224	KCJC / WIOA			900-003-1M1AO	\$175.00	10/08/18	Robin Widmar
225	Yorkville United Methodist Church			531-448-2z9a	\$467.04	10/08/18	Lori Maccari
226	NC3			900-003-2M1JF	\$3,900.00	10/08/18	Robin Widmar
227	RCH Communications - Telecom Consortium		149	150-411-2CBB, 150-412-2CBB, 150-410-2CBB, 900-019-2CBB; 900-003-2M1TB		10/09/18	Robin Widmar
228	RM Electric - Telecom Consortium		149	150-411-2CBC, 150-412-2CBC, 150-410-2CBC, 900-019-2CBC; 900-003-2M1TC		10/09/18	Robin Widmar
229	RCWS			444-339-2ZBA, 628-300-2CBA, 612-102-2CBA, 628-109-2CBA	\$38,325.00	10/11/18	Robin Widmar
230	Racine County Sheriff's Office			504-481-2K1D	\$31.34	10/15/18	Julie Esquivel
231	Good Foods			900-019-2ZBGF	\$3,585.75	10/17/18	Robin Widmar
232	KUSD Lakeview Tech				\$3,630.80	10/18/18	Robin Widmar
233	BRP, Inc. -- GANGL			816-434-2ZBA -- AGREEMENT MADE BETWEEN B&T DEPT (JOE F) AND BRP	n/a	10/19/18	Robin Widmar
234	NC3			900-003-2M1SR	\$3,900.00	10/19/18	Robin Widmar

Contract #	Sponsor Name	Type	WATG #	Course Numbers	Estimated CFS Cost	CFS Date / Date Req.	BY:
235	Rochester Fire Department			503-864-2z11, 503-801b-2z13, 503-801b-2z14		10/19/18	Lori Maccari
236	Rochester Fire Department			503-864-3z__, 503-801b-3z__, 503-801b-3z__			Lori Maccari
237	Kenosha Sheriff's Department			504-427-2K1B		10/22/18	Julie Esquivel
238	Kenosha Police Department			504-427-2K1C		10/22/18	Julie Esquivel
239	City of Delavan Police Department			504-427-2K1D		10/22/18	Julie Esquivel
240	Milwaukee Police Department			504-427-2K1E		10/22/15	Julie Esquivel
241	Logos Concepts LLC		149	150-417-3CBB		10/22/18	Robin Widmar
242	NC3			900-003-2M1DR	\$3,900.00		Robin Widmar
243	Kenall Mfg		166				Robin Widmar



## GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call \_\_\_\_\_  
Action   x    
Information \_\_\_\_\_  
Discussion \_\_\_\_\_

### ADVISORY COMMITTEE ACTIVITY REPORT

Summary of Item: Approval of:  
➤ New Members as of November 1, 2018  
➤ 2018-19 Meeting Schedule as of November 1, 2018

Staff Liaison: John Thibodeau

# GATEWAY TECHNICAL COLLEGE ADVISORY COMMITTEES -- NEW MEMBERS As of November 1, 2018

PROGRAM Name	Job Title	Employer	County Represented
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**Automotive Maintenance Technician & Automotive Technology**

Caretta, John	Service Manager	Palmen of Racine	Racine
Rosensteel, Jeff	Sales Manager	Snap On	Kenosha
Troxell, Aaron	Instructor	Waterford Union High School	Walworth

**Business Management, Small Business Entrepreneurship, & Leadership Development**

Reusser, Randal	Instructor	Gateway Technical College	Racine
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**Pharmacy Technician**

Combs, Sarah	Associate Accountant/Pharmacy Technician	MercyHealth System	Walworth
Evans, Jodie	Inpatient Pharmacy Operations Coordinator	Froedtert Hospital	Racine
Holden, Kimberley	Pharmacy Tech (Certified)	Aurora Lakeland Medical Center	Walworth
Janas-Foremen, Donna	Director of Pharmacy	Aurora Medical Center Kenosha	Kenosha
Jelinek, Ashley	Pharmacy Technician II	Wheaton Franciscan Allsaints/Ascension	Racine

**Culinary Arts, Culinary Assistant**

Redalen, Karen	High School Teacher	Kenosha Unified Schools/Temper	Kenosha
Wasilevich, Linda	Administrative	Chicken Champs Inc.	Kenosha

**Diesel Equipment Mechanic & Diesel Equipment Technology**

Rosensteel, Jeff	Sales Manager	Snap On	Kenosha
Schlomann, Brian	Maintenance Manager	Advanced Disposal	Out of District
Younger, Charles	Embedded Controls Engineer	Astronautics Corp	Out of District

**Early Childhood Education & Foundations of Teacher Education**

Smith, Erika	Early Learning and Inclusion Specialist	Acelero Learning Head Start	Racine
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**Emergency Medical Technician, Advanced EMT, EMT Paramedic, Fire Medic, & Paramedic Technician**

Nelson, Steven	Emergency Services Community Educator	Aurora Health Care	Kenosha
Nielsen, Tina	Clinical Nurse Specialist – ED	Ascension Wisconsin	Racine
Rowland, Gary	EMS Coordinator	Aurora Lakeland Medical Center	Walworth

**Hospitality Management, Foundations of Lodging & Hospitality Management**

Blank, Dave	President/CEO	Real Racine	Racine
Ervin, Kevin	Co-Owner	Frank’s Diner/Eat What You Get, LLC	Kenosha
Forgianni, Ray	President	Kenosha Common Markets, Inc.	Kenosha
Tiller, Ellen	Sales & Marketing Director – Central Region	IHG (InterContinental Hotels Group)	Kenosha

**Welding & Welding/Maintenance & Fabrication**

Kuphall, Paul	Welding Coordinator	Steamfitters Training School Local 601	Out of District
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**Firefighter Technician**

Leedle, Kevan	VP & GM	Elwood Corp – Fluid Power	Racine
McNeely, Ryan	Division Chief Training & Safety	Kenosha Fire Department	Kenosha
Remer, Scott	Fire Chief	Kansasville Fire Department	Racine

# ADVISORY COMMITTEE 2018-2019 MEETING SCHEDULE as of November 1, 2018

ADVISORY COMMITTEE	DEAN	FALL 2018	SPRING 2019
Accounting Accounting Assistant	J. Fullington	Tuesday, September 25, 2018 5:30 pm - Elkhorn, Room 112/114	
Administrative Professional Office Assistant	J. Fullington	Tuesday, September 25, 2018 5:30 pm - Elkhorn, Room 112/114	
Adult Basic Education	C. Jennings	Tuesday, October 16, 2018 2:00 pm - Racine Campus, Garden Room	Virtual Meeting
Adult High School	C. Jennings	Virtual Meeting	Virtual Meeting
Aeronautics-Pilot Training	J. Fullington	Thursday, September 20, 2018 11:00 am - Horizon Center, Room 106	Thursday, March 7th, 2019 11:00am - Horizon Center
Air Conditioning, Heating, & Refrigeration Technology Facilities Maintenance Building Trades - Carpentry	R. Koukari	Monday, September 24, 2018 5:00 pm - Kenosha Campus	Monday, March 11, 2019 5:00 pm; Kenosha Campus, TBD
Arboriculture/Urban Forestry Technician	T. Simmons	Friday, September 21, 2018 9:30 am	Friday, March 15, 2019 - 1:00 - 2:30 p.m. Kenosha Campus, Room T127
Architectural-Structural Engineering Technician Civil Engineering Technology - Fresh Water Resources Civil Engineering Technology – Highway Technology	R. Koukari	Wednesday, September 19, 2018 5:30 pm - iMET, Room 104	Wednesday, February 27, 2019 5:30 pm - iMET - Room 104
Automotive Technology Automotive Maintenance Technician	J. Fullington	Tuesday, October 2, 2018 5:30 pm - Horizon Center, Room 106	Tuesday March 12th, 2019 5:30 pm - Horizon Center Room 106
Barber Technologist Cosmetology	T. Simmons	Wednesday, October 10, 2018 5:00 pm - Racine Campus, Room R306A	
Business Management Leadership Development Business Services Manager Small Business Entrepreneurship	J. Fullington	Tuesday, September 25, 2018 5:30 pm - Elkhorn, Room 112/114	
CNC Production Technician CNC Programmer Tool and Die Technician Criminal Justice Studies	R. Koukari	Thursday, September 27, 2018 5:30 pm - iMET, Room 401	Thursday, March 14, 2019 5:30 pm; Elkhorn Campus, TBD
Criminal Justice - Law Enforcement 720 Academy	T. Simmons	Thursday, October 4, 2018 11:00 am - Burlington Center, Room 100	
	T. Simmons	Wednesday, October 3, 2018 11:00 am - Kenosha Campus, Room T127	

Culinary Arts Culinary Assistant	T. Simmons	Tuesday, October 9, 2018 3:30 pm - Racine Campus	Wednesday, March 6, 2019 3:15 pm - Racine Observatory Kitchen
Dental Assistant	M. O'Donnell	Tuesday, September 25, 2018 5:30 pm - Kenosha Dental Lab	
Diesel Equipment Mechanic Diesel Equipment Technology	J. Fullington	Wednesday, October 3, 2018 5:30pm - Horizon Center, Room 106	Wednesday, March 13th, 2019 5:30 pm - Horizon Center, Room 106
Early Childhood Education Foundations of Teacher Education	T. Simmons	Monday, October 8, 2018 10:00 am - Racine Campus, Room R301	Monday, March 4, 2019 10:00 am
Electrical Engineering Technology Electronics Electronics Technician Fundamentals	R. Koukari	Wednesday, September 19, 2018 5:30 pm - iMET, Room 104	Wednesday, February 27, 2019 5:30 pm - iMET, Room 104
Electromechanical Maintenance Technician	R. Koukari	Wednesday, October 3, 2018 8:00 am; iMET, Room 104	Wednesday, March 13, 2019 9:00 am; Elkhorn, TBD
Fire Medic Paramedic Technician Advanced EMT Emergency Medical Technician EMT-Paramedic	T. Simmons	Tuesday, October 9, 2018 9:00 am - Burlington Center, Room H101	Thursday, March 7 5:30 pm - Burlington Center, Room H101
Firefighter Technician	T. Simmons	Thursday, October 11, 2018 6:00 pm - Burlington Center, Room H101	Thursday, March 14, 2019 6:00 pm - Burlington Center, Room H101
Gas Utility Construction and Service	R. Koukari	Thursday, November 8, 2018 2:00 pm - Kenosha Campus, Room T119	
Graphic Communications Professional Communications	J. Fullington	Wednesday, September 19, 2018 HERO Center	
Health Information Technology	M. O'Donnell	Thursday, November 1, 2018 2:30 pm - Racine Campus, Room T409	
Horticulture	T. Simmons	Monday, September 24, 2018 6:00 pm - Kenosha Campus, Room 120	Monday, March 4, 2019 6:00 pm - Kenosha Campus, Room 120
Hospitality Management Foundations of Lodging and Hospitality Management	T. Simmons	Wednesday, October 10, 2018 1:30 pm - Racine Campus, Room R301	
Human Services Associate	T. Simmons	Wednesday, October 3, 2018 3:00pm - Racine Campus, Room R301	Wednesday, March 6, 2019 5:00 pm
Information Technology - Computer Support Specialist Information Technology - Computer Support Technician Information Technology - Network Specialist	R. Koukari	Thursday, September 20, 2018 5:30 pm - iMET Center	Thursday, February 28, 2019 5:30 pm - Racine Campus Michigan Room
Information Technology - Software Developer Information Technology - Web Software Developer Information Technology - Web Programmer	R. Koukari	Thursday, September 20, 2018 5:30 pm - iMET Center	Thursday, February 28, 2019 5:30 pm - Racine Campus Michigan Room

Interior Design	T. Simmons	Tuesday, October 16, 2018 6:00 pm	
Marketing	J. Fullington	Tuesday, September 25, 2018 5:30 pm - Elkhorn Campus, Room 112/114	
Mechanical Design Technology Advanced Manufacturing Technology	R. Koukari	Wednesday, September 19, 2018 5:30 pm - iMET, Room 104	Wednesday, February 27, 2019 5:30 pm - iMET, Room 104
Medical Assistant	M. O'Donnell	Wednesday, October 17, 2018 7:30 am - Racine Campus, Room T406	
Motorcycle, Marine and Outdoor Power Products	J. Fullington		
Nursing Assistant	V. Hulback	Tuesday, October 9, 2018 3:30 pm - Burlington Center	
Nursing Associate Degree	V. Hulback	Thursday, October 11, 2018 2:00 pm - Kenosha Campus, Room S100A	
Pharmacy Technician	M. O'Donnell	Tuesday, October 16, 2018 6:30 pm - Burlington Center	
Physical Therapist Assistant	M. O'Donnell	Thursday, November 15, 2018 6:30 pm - Kenosha Campus, Room A201	
Supply Chain Management	J. Fullington	Tuesday, September 25, 2018 5:30 pm - Elkhorn Campus, Room 112/114	
Surgical Technology	M. O'Donnell	Monday, September 17, 2018 4:30 pm - Kenosha Campus, Room S118	Monday, January 29, 2019 4:30 pm - Kenosha Campus, Room S118
Veterinary Technician Veterinary Assistant	M. O'Donnell	Monday, October 29, 2018 5:30 pm - Elkhorn Campus, Vet Sciences	
Welding Welding/Maintenance & Fabrication	R. Koukari	Wednesday, October 3, 2018 5:30 pm - Racine Campus	

IX. POLICY GOVERNANCE MONITORING REPORTS

A. End Statement Monitoring

1. College Ends Policy - The tri-county community benefits from affordable higher education that allows residents to develop knowledge and skills for family-supporting careers that contribute to the growth and sustainability of the local economy at a cost commensurate with the value of services provided.

**3) Taxpayers receive a positive return on investment from Gateway's impact on the local tax base, property values, and overall economic development as well as the contributions of graduates to the tri-county community.**

# GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call \_\_\_\_\_  
Action   X    
Information \_\_\_\_\_  
Discussion \_\_\_\_\_

## **POLICY GOVERNANCE MONITORING REPORTS** **Ends Policy 4.1** **College Ends Policy**

### **COMPREHENSIVE ANNUAL FINANCIAL REPORT** **FOR FISCAL YEAR ENDING JUNE 30, 2018**

College Ends Policy:           The tri-county community benefits from affordable higher education that allows residents to develop knowledge and skills for family-supporting careers that contribute to the growth and sustainability of the local economy at a cost commensurate with the value of services provided.

# 3:                           Taxpayers receive a positive return on investment from Gateway's impact on the local tax base, property values, and overall economic development as well as the contributions of graduates to the tri-county community.

Ends Statement and/or  
Executive Limitations:       College Ends Policy 4.1, #3

Staff Liaison:                Sharon Johnson

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IX. POLICY GOVERNANCE MONITORING REPORTS

B. Executive Limitations

1. 3.6 Asset Protection

**GATEWAY TECHNICAL COLLEGE DISTRICT BOARD**

Roll Call \_\_\_\_\_  
Action  \_\_\_\_\_  
Information \_\_\_\_\_  
Discussion \_\_\_\_\_

**POLICY GOVERNANCE MONITORING REPORTS**  
**Executive Limitations Policy 3.6**  
**Asset Protection**

**Executive Limitations Policy** The President shall not cause or allow the College’s assets to be unprotected, inadequately maintained, or exposed to unnecessary risk.

**Ends Statements and/or**  
**Executive Limitations:** Executive Limitations  
Asset Protection 3.6

**Staff Liaison:** William Whyte and Jeff Robshaw

X. BOARD MEMBER COMMUNITY REPORTS

XI. NEXT MEETING DATE AND ADJOURN

- A. Regular Meeting – Thursday, December 20, 2018, 8:00 am, Kenosha, Horizon Center, Room 106
- B. Adjourn