



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

November 13, 2019

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NOTICE OF MEETING

**GATEWAY TECHNICAL COLLEGE
DISTRICT BOARD
Regular Meeting**

**Thursday, November 21, 2019 – 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 21, 2019 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 vollendorff@gtc.edu, at least three days in advance.

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Regular Meeting – Thursday, November 21, 2019 – 8:00 a.m.
Racine Campus, Quad Rooms R102/R104, 1001 S. Main Street, Racine, WI 53403

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GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Regular Meeting

Thursday, November 21, 2019 – 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	_____
Zaida Hernandez-Irisson	_____
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 21, 2019 – Regular Meeting

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD
Regular Meeting, October 24, 2019

The Gateway Technical College District Board met on Thursday, October 24, 2019 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 Scott Pierce, Vice 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
Zaida Hernandez-Irisson	Excused
Scott Pierce	Present
Roger Zacharias	Excused
Pamela Zenner-Richards	Present
Bethany Ormseth	Excused

Also in attendance were Bryan Albrecht, Kelly Bartlett, Mary Harpe and 36 citizens/reporters.

III. Approval of Agenda

- A. It was moved by W. Duncan and seconded by P. Zenner-Richards and carried to approve the agenda.

IV. Approval of Minutes

- A. It was moved by P. Zenner-Richards, seconded by W. Duncan and carried to approve the minutes of the September 24, 2019 Regular Meeting.

V. Citizen Comments

There were no citizens comments.

VI. Chairperson's Report

A. Dashboard Report items included updates on:

- Foxconn has established the FELP with Gateway.
- Rockwell training partnership for advanced manufacturing.
- FANUC has committed to hosting robotics training at Gateway.

B. Board Evaluation Summary

- 6 of 6 Attending Trustees Responded to the Survey: Great meeting. Great update by Vicki on nursing program. Similarly, excellent presentations by Jeff Robshaw and Sharon Johnson on Ends Policy and Financial Condition respectively. Good meeting.

Z. Hernandez-Irisson arrived at 8:12 am.

VII. President's Report

A. Announcements

- Bryan introduced and welcomed the following Gateway Journey member: Jessica Johnson
- Bryan thanked Scott Pierce for chairing the meeting in place of Beth Ormseth.

- Z. Haywood spoke on the recent class of CNC graduates from Ellsworth Correctional Center. There were 9 graduates in this class.
 - S. Riley spoke about Student Services and Enrollment Management. They have two in-services per year for team building activities, training and break out department sessions.
 - J. Robshaw spoke about IT retreat, updates, training and employee engagement.
 - J. Thibodeau spoke about the WI Space Grant Consortium. Michael Smith brought the opportunity for grants from NASA, this would be a great benefit for Gateway.
 - J. Morris shared the excitement of the iMET Ribbon Cutting. Her cousin is a student and was at the event showcasing some of the equipment in the classrooms.
 - S. Sklba also spoke about the iMET Ribbon Cutting and thanked everyone for hard work and dedication towards getting the spaces ready and putting the event together.
 - M. Janisin mentioned that industry partners were thrilled with the iMET Center. Business partners mentioned wanting to bring many groups back for more tours of the center.
 - S. Johnson spoke about a recent Racine meeting that she attended. The focus was on TID Districts targeting areas to help build the community.
- B. Campus Welcome
- Mike O'Donnell welcomed the Trustees to the Elkhorn Campus and mentioned events that have been happening on campus including: hosting German students, system wide Student Government meeting on campus, manufacturing job fair, and the recent water damage that took place in the Vet Tech Building. Tom Cousino and Susan Guttschow gave an update on the Vet Tech Building and temporary space for students.
- C. Disability Awareness Month
- Tammi Summers, Dean of Learning Success and Josh Vollendorf, Director of Compliance presented on Disability Awareness Month. Tammi and Josh have been working on disability awareness and inclusion efforts. They are making sure facilities are accessible and that everyone feels included.
 - Dorothy Dean from Disability Justice out of Milwaukee attended the Board meeting to present Gateway Technical College with an award for the efforts made towards disability awareness. Dorothy presented the award and mentions that Gateway embodies the best of what education is.

VIII. Operational Agenda

A. Action Agenda

1. Resolution M-2019 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. 10.42(13)(f).

Following discussion, it was moved by W. Duncan, seconded by J. Adams and carried to approve Resolution M-2019 A – Designation of Assistant, Associate and Deputy Directors.

2. Resolution Numbers B-2019 E.1 & E.2 – Approval of Project for the Kenosha Campus Academic Building 2nd Floor, Area D, Classroom and Office Remodel

The administration is recommending approval by the Gateway Technical College District Board of Resolution Numbers B-2019 E.1 and E.2 for the Kenosha Campus Academic Building 2nd Floor, Area D, Classroom and Office Remodel project.

Following discussion, it was moved by R. Frederick, seconded by P. Zenner-Richards and carried to approve Resolution Numbers B-2019 E.1 & E.2 – Approval of Project for the Kenosha Campus Academic Building 2nd Floor, Area D, Classroom and Office Remodel.

3. FY 2018-19 Budget Revision #3

Administration is recommending approval to amend the fiscal year 2019 budget based on year-end results. The FY 2018-19 budget revisions in four separate funds. The General Fund, the Special Revenue – Operational Fund, Special Revenue Fund – Non-Aidable, and the Capital Fund require year-end revisions to balance the fund by function.

Following discussion, it was moved by R. Bhatia, seconded by Z. Hernandez-Irisson and carried by roll call vote to approve FY 2018-19 Budget Revision #3.

Aye: 7

Nay: 0

Abstaining: 0

Absent: 2

4. FY 2019-20 Budget Revision #1

The FY 2019-20 budget requires a revision in the General Fund. The revision in the General Fund will reflect final Net New Construction, an adjustment for Refunded/Rescinded Taxes, and an adjustment in State Aid. This will be offset by adjusting vacant position savings within the General Fund as well as new positions.

Following discussion, it was moved by R. Frederick, seconded by P. Zenner-Richards and carried by roll call vote to approve FY 2019-20 Budget Revision #1.

Aye: 7

Nay: 0

Abstaining: 0

Absent: 2

5. Student Representative Policy Approval

Approve the policy for the Student Representative on Gateway's Board of Trustees.

Following discussion, it was moved by P. Zenner-Richards, seconded by W. Duncan and carried to approve the Student Representative Policy Approval.

B. Consent Agenda

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

1. Finance

- a) **Summary of Revenue and Expenditures:** Approved the summary of revenue and expenditures as of September 30, 2019.
- 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; one (1) retirement; no employment approvals-casual, non-instructional; and no employment approvals-adjunct faculty.

3. Grants Awards: There were no grant awards for approval.

4. Contracts for Instructional Delivery: Approved the contracts for instructional delivery report for September 2019

5. **Advisory Committee Activity Report:** Approved the advisory committee 2019-2020 meeting schedule and new members as of October 1, 2019
6. **Annual Procurement Review:** Approved the Annual Procurement Review

IX. Policy Governance Monitoring Reports

A. Ends Statement Monitoring

- A. **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. 2) **Business benefit from a well-trained, educated workforce and access to customized business and workforce solutions that support a positive business climate.**

Matt Janisin, Steve McNaughton, Liz Oplatka and Katie Dembowski presented on customized training along with guests Mike Black and Scott Adams from Brunk Industries and Derek D'Auria from WCEDA.

Following discussion, it was moved by R. Bhatia, seconded by P. Zenner-Richards and carried that this report is evidence that the college is making progress on Ends Policy #2.

B. Policy Governance Review – Ends Policy #2

The Trustees reviewed Ends Policy #2 which is found under Policy Governance, Section 4 – Ends Policy 4.1, Statement #2.

Following discussion, it was moved by W. Duncan, seconded by J. Adams and carried to approve the wording of Ends Policy #2.

B. Executive Limitations

1. 3.4 Budgeting/Forecasting – Tax Levy and Mill Rate Confirmation

Sharon Johnson reported on 3.4 Budgeting/Forecasting – Tax Levy and Mill Rate Confirmation

The fiscal year 2020 budget, approved by the Board on May 16, 2019, included a total tax levy of \$36,488,642 and a rate of 0.803695. The approved budget was based on the assumption that property values increase 5%. The actual increase in values reported by the WI Department of Revenue is 6.53%.

Following discussion, it was moved by J. Adams, seconded by Z. Hernandez-Irison and carried by roll call vote to approve 3.4 Budgeting/Forecasting – Tax Levy and Mill Rate Confirmation

Aye: 7

Nay: 0

Abstaining: 0

Absent: 2

2. Policy Governance Review – 3.4 Budgeting/Forecasting

The Trustees reviewed 3.4 Budgeting/Forecasting which is found under Policy Governance, Section 3 – Executive Limitations, Policy 3.4.

Following discussion, it was moved by W. Duncan, seconded by R. Bhatia and carried to approve the wording of 3.4 Budgeting/Forecasting.

X. Board Member Community Reports

- W. Duncan, R. Bhatia and Z. Hernandez-Irisson reported on ACCT. Six Trustees from Gateway attended this conference in San Francisco, California.

XI. Next Meeting Date and Adjourn

- A. Regular Meeting – Thursday, November 21, 2019, 8:00 am, Racine Campus, Quad Rooms R102/R104
- B. At approximately 10:47 a.m. it was moved by J. Adams, seconded by W. Duncan 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. COMMITTEE OF THE WHOLE
A. Vision 2021 and Higher Learning Commission

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action _____
Information X
Discussion _____

COMMITTEE OF THE WHOLE
Vision 2021 and Higher Learning Commission

- VII. CHAIRPERSON'S REPORT
 - A. Dashboard Report
 - B. Board Evaluation Summary
 - C. District Boards Association Meeting

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
Bethany Ormseth

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
Bethany Ormseth

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action _____
Information X
Discussion _____

CHAIRPERSON'S REPORT District Boards Association Meeting

Governance Process:
Board Liaison:

Policy 1.2 – Governing Philosophy
Bethany Ormseth

- VIII. PRESIDENT'S REPORT
 - A. Announcements
 - B. Campus Welcome
 - C. Library Resources
 - D. CAFR Award

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 **Library Resources**

Policy/Ends Statement: Policy 2.1

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action _____
Information X
Discussion _____

PRESIDENT'S REPORT CAFR Award

Policy/Ends Statement: Policy 2.1

IX. OPERATIONAL AGENDA

A. Action Agenda

1. Resolution No. M-2019 B - Resolution for Authorizing A Taxable Tax and Revenue Anticipation Promissory Note for Cash Flow Purposes in An Amount Not to Exceed \$5,000,000
2. Comprehensive Annual Financial Report for Fiscal Year Ending June 30, 2019

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call X
Action
Information
Discussion

RESOLUTION NO. M-2019B

Resolution Authorizing Temporary Borrowing In An Amount Not to Exceed \$5,000,000; and Issuance of Taxable Tax and Revenue Anticipation Promissory Notes

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-2019B - Resolution Authorizing Temporary Borrowing In An Amount Not to Exceed \$5,000,000; and Issuance of Taxable Tax and Revenue Anticipation Promissory Notes with Appendix A-1 (Credit Commitment Letter)

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

Staff Liaison: Sharon Johnson

ROLL CALL

Jesse Adams	<u> </u>	Roger Zacharias	<u> </u>
Ram Bhatia	<u> </u>	Pamela Zenner-Richards	<u> </u>
William Duncan	<u> </u>	Bethany Ormseth	<u> </u>
Ronald J. Frederick	<u> </u>		
Zaida Hernandez-Irisson	<u> </u>		
Scott Pierce	<u> </u>		

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RESOLUTION NO. M-2019B

**RESOLUTION AUTHORIZING TEMPORARY BORROWING
IN AN AMOUNT NOT TO EXCEED \$5,000,000; AND
ISSUANCE OF TAXABLE TAX AND REVENUE
ANTICIPATION PROMISSORY NOTES
(TAXABLE REVOLVING LINE OF CREDIT)**

WHEREAS, Gateway Technical College District, Wisconsin (the "District"), is temporarily in need of funds in the amount not to exceed \$5,000,000 to meet the immediate expenses of operating and maintaining the schools of the District during the current fiscal year and in anticipation of state aids, tuition revenues and taxes levied to be received by the District for the current fiscal year;

WHEREAS, technical college districts are authorized by the provisions of Section 67.12(8m), Wisconsin Statutes, to borrow money and issue tax and revenue anticipation promissory notes for such public purposes;

WHEREAS, the District Board deems it necessary and in the best interest of the District that funds be borrowed and tax and revenue anticipation promissory notes be issued pursuant to the provisions of Section 67.12(8m), Wisconsin Statutes;

WHEREAS, due to certain provisions contained in the Internal Revenue Code of 1986, as amended, it is necessary or desirable to issue such tax and revenue anticipation promissory notes on a taxable rather than tax-exempt basis;

WHEREAS, in accordance with Section 67.12(8m), Wisconsin Statutes, the total amount borrowed shall be for the purpose of meeting the immediate expenses of operating and maintaining the schools of the District during the current fiscal year, shall not exceed one-half of the estimated receipts for the operation and maintenance of the District for the current fiscal year as certified by the District Treasurer, and the loan shall not extend beyond November 1 of the next fiscal year; and

WHEREAS, the District Board has voted the tax for the operation and maintenance of the schools of the District for the current fiscal year to be collected on the next tax roll;

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

1. **Authorization.** For the purpose of meeting the immediate expenses of operating and maintaining the schools of the District during the current fiscal year and in anticipation of state aids, tuition revenues, and taxes levied to be received by the District for the current fiscal year, there shall be borrowed, pursuant to Section 67.12(8m), Wisconsin Statutes, an aggregate principal sum not to exceed \$5,000,000 ("Maximum Amount").

2. **Terms of the Notes.** To evidence such borrowing, the Chairperson and Secretary are hereby authorized, empowered and directed to make, execute, issue, sell and deliver to Johnson Bank (the "Lender"), for and on behalf of the District, its Taxable Tax and Revenue

Anticipation Promissory Notes (the "Notes") in an amount not to exceed the Maximum Amount and in accordance with the terms set forth on the Credit Commitment attached hereto as Appendix A-1 (the "Credit Commitment"), which Credit Commitment is hereby approved. The Notes shall be payable to the Lender or its designee, in the denomination of \$100,000 or more in substantially the form attached hereto as Appendix B-1.

The Note shall be dated as of its date of issuance; shall bear interest at the variable rate of 1 month LIBOR plus 2.25% but not less than 2.25% and not to exceed 12.00% per annum pursuant to the formula set forth on the Commitment from the respective dates the outstanding principal amounts are advanced until paid; and shall mature on November 1, 2020. Interest on the Notes shall be payable monthly on the thirteenth (13th) day of the month during the time any disbursement or draw is outstanding.

3. **Redemption Provisions.** The Notes are subject to redemption at the option of the District in whole or in part at any time without penalty.

4. **Sale of Note.** This District Board authorizes and directs the Chief Financial Officer/Vice President of Finance and Administration of the District (the "Financial Officer") to execute and accept the Credit Commitment, in the name and on behalf of the District.

5. **Disposition of Proceeds of Notes.** Proceeds of the Notes ("Note Proceeds") shall be used solely for the purposes for which borrowed or for the payment of the principal of and/or interest on the Notes. Note Proceeds may be temporarily invested in legal investments until needed.

6. **Irrepealable Tax; Segregated Fund.** So long as the Notes, or interest thereon, remain unpaid, the tax for operation and maintenance of the District (including the amount budgeted to pay interest on the Notes) shall be and continues irrepealable. The District shall segregate in a special fund, state aids, tuition revenues, taxes levied and other available revenues received for operation and maintenance of the District sufficient to pay the principal of and interest on the Notes as the same becomes due. Said special fund shall be used for the sole purpose of paying the principal of and interest on the Notes. If there shall be insufficient sums in said special fund to meet such payments, the District shall promptly pay the same when due from other monies available in or attributable to the current fiscal year. This covenant specifically includes monies attributable to the current fiscal year which are not received prior to the end of the current fiscal year.

7. **Execution of the Notes.** The Notes shall be executed on behalf of the District by the Chairperson and Secretary, sealed with its official or corporate seal, if any, and delivered to the Lender upon payment to the District of the purchase price thereof, plus any accrued interest to the Closing. In the event that any of the officers whose signatures appear on the Notes shall cease to be such officers before the delivery of the Notes, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until such delivery.

8. 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, approved and recorded November 21, 2019.

Bethany Ormseth
Chairperson

ATTEST:

Pamela Zenner-Richards
Secretary

(SEAL)

APPENDIX A-1
CREDIT COMMITMENT

(See Attached)



CREDIT COMMITMENT FOR
GATEWAY TECHNICAL COLLEGE

Johnson Bank (the “Bank”) is pleased to provide Gateway Technical College (the “Borrower”) with a financing Commitment for a Taxable Revolving Line of Credit for \$5,000,000.00 (the “Commitment”). This Commitment is subject to the acceptance by the Borrower of the following terms and conditions.

- Borrower: Gateway Technical College
- Type of Credit: Taxable Revolving Line of Credit
- Loan Amount: \$5,000,000.00
- Purpose: Working Capital: Immediate expenses of operating and maintaining the public instruction in the district during the Borrower’s current school year
- Interest Rate: The 1 month London Interbank Offer Rate (LIBOR) plus 225 basis points floating. The interest rate will be adjusted from time to time as LIBOR changes. Under no circumstances will the 1 Month LIBOR be less than 0%. In no event will the interest rate exceed that permitted by any applicable law. Interest shall be payable from the day any amount is drawn on the Taxable Revolving Line of Credit. Notwithstanding the foregoing, at no time during the loan term shall the interest rate exceed 12%. Interest shall be due and payable on the 1st of each month during the time any disbursement or draw remains outstanding.
- Disbursements/
Draws: The Taxable Revolving Line of Credit is revolving so principal can be drawn and repaid in any amount(s) and/or at any time(s) during the term of the loan provided that no draw on the Taxable Revolving Line of Credit may be made after June 30, 2020.

<u>Closing Costs:</u>	Any out-of-pocket costs incurred by the Bank in relation to this Taxable Revolving Line of Credit, including the Bank's attorneys' fees, shall be paid for by the Borrower.
<u>Loan Fees:</u>	The Bank will not charge any origination or application fees.
<u>Collateral:</u>	Unsecured
<u>Maturity/Term:</u>	12 months from the date of the note but no later than November 1, 2020 (the "Maturity Date"). The entire principal balance outstanding plus all accrued and unpaid interest is due on the Maturity Date.
<u>Amortization:</u>	Actual/360
<u>Default Rate:</u>	The rate set forth in the loan plus 5%. Notwithstanding the foregoing, at no time during the loan term shall the interest rate, including the default rate, exceed 12%.
<u>Prepayment:</u>	The Taxable Revolving Line of Credit may be repaid in whole or in part at any time without penalty.
<u>Condition:</u>	<p>The Taxable Revolving Line of Credit shall be subject to the following requirements:</p> <ol style="list-style-type: none"> (1) The District Board of the Borrower approves a resolution (the "Resolution") authorizing temporary borrowing pursuant to Section 67.12(8m), Wisconsin Statutes at a lawfully called and conducted meeting. (2) The Taxable Revolving Line of Credit is evidenced by a tax and revenue anticipation promissory note (the "Note") duly authorized, issued and executed by the Borrower under Section 67.12(8m), Wisconsin Statutes. The Note shall include such representations, warranties, conditions, events of default and other provisions as Bank deems appropriate, which shall be in addition to the terms and provisions stated in this letter. (3) Borrower agrees to maintain its primary deposit account with Johnson Bank (defined as the deposit account into which substantially all of the Borrower's receipts from its operations are deposited and from which substantially all of the Borrower's disbursements for its operations are made), and shall keep it at all times in good standing.

All of the aforesaid shall be provided by the Borrower at the Borrower's expense.

Expiration of
Commitment:

This Commitment shall be accepted by official action of the District Board of the Borrower at a meeting duly called, noticed, held and conducted in a manner established by the District Board and required by the pertinent Wisconsin Statutes. Unless accepted or terminated, this Commitment shall expire on December 31, 2019. If the loan documentation required by the Bank hereunder is not completed and the Taxable Revolving Line of Credit has not been extended by the Bank to the Borrower for any reason by January 1, 2020, then this Commitment shall expire on said date.

The Bank's commitment hereunder is subject to: (a) there not occurring or becoming known to us any material adverse condition or material adverse change in or affecting the financial condition of the Borrower; (b) there being no change in law affecting the Borrower or the transactions contemplated hereby in a material adverse way; and (c) there being no material disruption of the financial markets that in the reasonable opinion of the Lender impacts pricing or availability of credit in a material adverse way.

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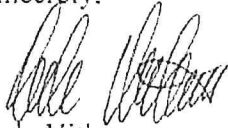
Governing Law:

This Commitment shall be governed by and construed in accordance with the laws of the State of Wisconsin.

Dated as of:

November 14, 2019

Sincerely,



Kyle Vitkus
Vice President

ACCEPTANCE

This Commitment as outlined above was accepted by action of the District Board on _____, 2019.

Sharon Johnson
CFO, Vice President of Finance and Administration

APPENDIX B-1

Form of Note

R-1

\$5,000,000

GATEWAY TECHNICAL COLLEGE DISTRICT, WISCONSIN
TAXABLE TAX AND REVENUE ANTICIPATION PROMISSORY NOTE

Maturity Date

Original Issue Date

November 1, 2020

_____, 2019

REGISTERED OWNER: JOHNSON BANK

PRINCIPAL AMOUNT: FIVE MILLION DOLLARS
(\$5,000,000)

FOR VALUE RECEIVED, the District designated above (the "District"), acknowledges itself to owe and promises to pay to the registered owner identified above, or registered assigns, on the maturity date set forth above, the principal amount specified above (but only so much as shall have been advanced and remain outstanding) in lawful money of the United States of America, together with interest on the unpaid principal balance from the respective dates the outstanding principal amounts were advanced at the interest rate per annum described below (the "Interest Rate"). The principal of and interest on this Note are to be paid at the office of the District. Interest shall be paid on the basis of the actual number of days over a 360-day year. Both the principal of and interest on this Note shall be payable only to the registered owner hereof as the same shall fall due.

The Interest Rate on this Note shall be a variable rate of 30-day LIBOR plus 2.25% per annum, which rate will be adjusted at any time that the 30-day LIBOR changes. Notwithstanding the foregoing, at no time will the interest rate of this Note be less than 2.25% nor more than 12.00% per annum. Moreover, in no event will the interest rate on the Note exceed the rate permitted by applicable law. Interest shall be payable monthly on the thirteenth (13th) day of the month during the time any disbursement or draw remains outstanding.

The Note is subject to redemption at the option of the District in whole or in part at any time without penalty.

QB\60425262.1

This Note is issued pursuant to Section 67.12(8m), Wisconsin Statutes, for the public purpose of paying the immediate expenses of operating and maintaining the schools of the District during the current fiscal year; does not exceed one half of the estimated receipts for the operation and maintenance of the District for the current fiscal year; and shall not extend beyond November 1 of the next fiscal year, as authorized by a resolution of the governing body of the District duly adopted at a lawful open meeting held on November 21, 2019. Said resolution is recorded in the official minutes of said governing body for said date.

As security for the payment of the principal of and interest on the Note, the District has pledged state aids, tuition revenues and taxes levied which are received by the District and are attributable to the current fiscal year (whether or not received in the current fiscal year).

The District may deem and treat the registered owner hereof as the absolute owner hereof for the purpose of receiving payment of or on account of principal hereof and interest due hereon and for all other purposes, and the District shall not be affected by any notice to the contrary.

It is hereby certified that all of the conditions, things, and acts required to exist, to have happened, and to have been performed precedent to and in the issuance of this Note do exist, have happened, and have been performed in due time, form, and manner as required by the Constitution and statutes of the State of Wisconsin and that the amount of this Note, together with all other indebtedness of the District, does not exceed any limit prescribed by the Constitution or statutes of the State of Wisconsin.

IN WITNESS WHEREOF, the governing body of the District has caused this Note to be executed by the manual or facsimile signature of its Chairperson, countersigned by the manual or facsimile signature of its Secretary, and sealed with its corporate seal (or a facsimile thereof), if any, all as of the original issue date.

GATEWAY TECHNICAL COLLEGE
DISTRICT, WISCONSIN

By _____
Bethany Ormseth
Chairperson

(SEAL)

By _____
Pamela Zenner-Richards
Secretary

ASSIGNMENT

For Value Received, the undersigned, _____, hereby sells, assigns and transfers unto _____ (Tax Identification or Social Security No. _____) the within Note and all rights thereunder, and hereby irrevocably constitutes and appoints _____ attorney to transfer the within Note on the books kept for registration thereof, with full power of substitution in the premises.

Date: _____

NOTICE: The signature to this assignment must correspond with the name as it appears upon the face of the within Note in every particular, without alteration or enlargement or any change whatever.

Signature Guaranteed

NOTICE: Signatures must be guaranteed by an "eligible guarantor institution" meeting the requirements of the Registrar, which requirements include membership or participation in the Securities Transfer Association Medallion Program ("STAMP") or such other "signature guarantee program" as may be determined by the Registrar in addition to, or in substitution for, STAMP, all in accordance with the Securities Exchange Act of 1934, as amended.

NOTE: The signature to this assignment must correspond with the name as written on the face of the within Note in every particular, without alteration or enlargement or change whatsoever. When assignment is made by a guardian, trustee, executor or administrator, an officer of a corporation, or anyone in a representative capacity, proof of such person's authority to act must accompany this Note.

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action X
Information _____
Discussion _____

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDING JUNE 30, 2019

- College Ends Policy: A representative from the College's audit firm, CliftonLarsonAllen, LLP, will present the Comprehensive Annual Financial Report and Single Audit Report for the fiscal year ended June 30, 2019 for receipt by the Gateway Technical College Board of Trustees.
- Supporting Documents: 2019 Comprehensive Annual Financial Report (CAFR) available online at:
<https://www.gtc.edu/documents/cafr-2019>
Federal and State Report (Single Audit Report)
Governance (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, 2019

Gateway Technical College District Kenosha, Wisconsin

JUNE 30, 2019

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FEDERAL AND STATE AWARDS

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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, 2019, 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 12, 2019. 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.



CliftonLarsonAllen LLP

Sheboygan, Wisconsin
November 12, 2019

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 *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, Kenosha, Wisconsin's (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* 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, 2019. 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 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, 2019.

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 or 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal 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.

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.

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

We have audited the financial statements of Gateway Technical College District ("the District") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 12, 2019, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic 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 or 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.



CliftonLarsonAllen LLP

Sheboygan, Wisconsin
November 12, 2019

Gateway Technical College District Kenosha, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED June 30, 2019

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number / Grant Number	Grant Amount	Revenue	Expenditures	Match	Total Expenditures	Subrecipient Payment
U.S. DEPARTMENT OF INTERIOR 477 Cluster Indian Education - Higher Education Grant Program	15,114	Direct Program	N/A	\$ 3,008	\$ 3,008	\$ 3,008	\$ -	\$ 3,008	\$ -
U.S. DEPARTMENT OF LABOR Trade Adjustment Assistance Community College and Career Training Grant ACT for Healthcare Project	17,282	CVTC	TC-26455-14-60-A-55	197,886	7,064	7,064	-	7,064	-
U.S. DEPARTMENT OF EDUCATION Adult Education - Basic Grants to States Adult Basic Education - Comprehensive Services	84,002	WTCS	06-016-146-129	978,039	444,505	444,505	528,642	973,147	-
TRIO Cluster TRIO Student Support Services TRIO Student Support Services Total TRIO Cluster	84,042 84,042	Direct Program Direct Program	N/A N/A	242,136 10,000	214,927 10,000	214,927 10,000	-	214,927 10,000	-
Student Financial Assistance Cluster Supplemental Education Opportunity Grant Federal Work-Study Program Federal PELL Grant Program Federal Direct Student Loans Total Student Financial Assistance Cluster	84,007 84,033 84,063 84,268	Direct Program Direct Program Direct Program Direct Program	N/A N/A N/A N/A	361,892 281,438 9,941,945 11,373,206	361,892 281,438 9,941,945 11,373,206	361,892 281,438 9,941,945 11,373,206	-	361,892 281,438 9,941,945 11,373,206	-
Career and Technical Education - Basic Grants to States Success Coaching & Tutoring to Strength College Connection Path Pathways to Student Success NTO - Training & Employment Total Career and Technical Education - Basic Grants to States	84,048 84,048 84,048 84,048	WTCS WTCS WTCS WTCS	06-080-150-259 06-081-150-219 06-083-150-239 06-085-150-269	189,671 43,223 1,133,985 43,280	183,024 43,222 672,685 43,279	183,024 43,222 672,685 43,279	-	183,024 43,222 1,133,985 43,279	-
Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP) Total U.S. Department of Education	84,334	WI DPI	Unknown	14,456	14,456	14,456	-	14,456	-
U.S. DEPARTMENT OF CHILDREN & FAMILIES Early Childhood Program Accreditation T.E.A.C.H. Early Childhood Scholarship Total U.S. Department of Children and Families	93,575 93,575	Direct Program Direct Program	N/A N/A	56,427 60,630	561 43,385	561 43,385	-	561 43,385	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Medicaid Cluster Medical Assistance Program	93,778	Direct Program	435600-G18-0680TECHCOL-00	85,000	51,030	51,030	-	51,030	-
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE AmeriCorps	94,006	Direct Program	N/A	3,941	3,941	3,941	-	3,941	-
U.S. DEPARTMENT OF HOMELAND SECURITY Assistance to Firefighters Grant TOTAL FEDERAL AWARDS	97,044	Direct Program	06-010-153-119	35,650	28,530	28,530	-	28,530	-
				\$ 25,055,813	\$ 23,722,098	\$ 23,722,098	\$ 989,942	\$ 24,712,040	\$ -

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
WI DPI - Wisconsin Department of Public Instruction

Gateway Technical College District Kenosha, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Pass-Through Entity Identifying Number / Grant Number	Grant Amount	Revenue	Expenditures	Match	Total Expenditures	Subrecipient Payment
WISCONSIN HIGHER EDUCATION AIDS BOARD									
Wisconsin Higher Education Grant	235.102	Direct Program	N/A	\$ 2,011,553	\$ 2,011,553	\$ -	\$ -	2,011,553	\$ -
WI GI Bill Remission Aid	235.105	Direct Program	N/A	92,753	92,753	-	-	92,753	-
Minority Undergraduate Retention Grant	235.107	Direct Program	N/A	45,605	45,605	-	-	45,605	-
Wisconsin Covenant Scholarship	235.108	Direct Program	N/A	17,750	17,750	-	-	17,750	-
Academic Excellence Scholarship	235.109	Direct Program	N/A	1,687	1,687	-	-	1,687	-
Talent Incentive Program	235.114	Direct Program	N/A	60,800	60,800	-	-	60,800	-
Technical Excellence Scholarship	235.119	Direct Program	N/A	49,502	49,502	-	-	49,502	-
Indian Student Assistance Grant	235.132	Direct Program	N/A	1,100	1,100	-	-	1,100	-
Total Wisconsin Higher Education Aids Board				2,280,750	2,280,750	-	-	2,280,750	-
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION									
DPI Precollege Scholarship Program	255.903	Direct Program	FY2019-766813-PCS-000	13,972	6,622	6,622	-	6,622	5,796
WISCONSIN TECHNICAL COLLEGE SYSTEM									
Emergency Assistance Grants	292.104	Direct Program	06-006-104-119	17,575	12,082	12,082	-	12,082	-
Student Emergency Fund	292.105	Direct Program	N/A	4,136,000	4,136,000	-	-	4,136,000	-
State Aid for Technical Colleges		Direct Program	N/A	1,920,639	1,920,639	-	-	1,920,639	-
State Aids - General		Direct Program	N/A	178,500	178,500	-	-	178,500	-
State Aids - Performance Based		Direct Program	N/A	6,235,139	6,235,139	-	-	6,235,139	-
State Aids - Prior Year									
Total State Aids for Technical Colleges				6,235,139	6,235,139	-	-	6,235,139	-
Core Industry Inter-District Consortium Ophthalmic Med Asst	292.124	LTC	11-926-124-139	10,000	9,830	9,830	-	9,830	-
LTC Ophthalmic Med Asst									
Grants to District Boards	292.124								
State Grant Apprentice-Related Instruction		Direct Program	06-032-124-119	7,200	6,201	6,201	-	6,201	-
Tech Plumbing-Direct Instruction		Direct Program	06-033-124-119	9,000	8,314	8,314	-	8,314	-
HVAC Direct Instruction Expansion		Direct Program	06-034-124-119	7,200	7,200	7,200	-	7,200	-
Barber Direct Instruction		Direct Program	06-036-124-187	32,529	16,587	16,587	-	16,587	-
Advanced Manufacturing Network (AMN-SE)		Direct Program	06-037-124-188	32,438	10,432	10,432	-	10,432	-
Advanced Manufacturing Network (AMN)		Direct Program	06-038-124-198	20,000	19,040	19,040	-	19,040	-
Captioning									
Total State Grant Apprentice-related Instruction				108,367	67,774	67,774	-	67,774	-
Career Pathways	292.124								
Career Pathways-Hospitality Mgt Academy		Direct Program	06-064-124-129	120,971	86,326	86,326	30,243	116,569	-
Career Pathways-Business Academy		Direct Program	06-066-124-129	279,029	209,272	209,272	69,757	279,029	-
Total Career Pathways				400,000	295,598	295,598	100,000	395,598	-
Developing Markets	292.124								
Truck Driving		Direct Program	06-068-124-149	200,000	188,542	188,542	-	188,542	-
Core Industry	292.124								
Cosmetology Practitioner		Direct Program	06-070-124-139	290,119	271,352	271,352	-	271,352	-
Expansion of Culinary Arts		Direct Program	06-074-124-139	209,881	171,807	171,807	-	171,807	-
Total Core Industries				500,000	443,159	443,159	-	443,159	-
Student Support	292.124								
Diversity and Student Support Services		Direct Program	06-079-124-169	300,000	225,000	225,000	75,000	300,000	-
Professional Growth-Occupational Comp	292.124								
Professional Growth-Occupational Comp		Direct Program	06-118-127-159	18,330	7,486	7,486	7,485	14,971	-
Professional Development	292.124								
Professional Development		Direct Program	06-119-124-159	88,178	56,228	56,228	28,113	84,341	-

Gateway Technical College District Kenosha, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Pass-Through Entity Number / Grant Number	Grant Amount	Revenue	Expenditures	Match	Total Expenditures	Subrecipient Payment
WISCONSIN TECHNICAL COLLEGE SYSTEM (Continued)									
Student Success Center Leadership	292,124	Direct Program	06-088-124-198	20,000	17,300	17,300	-	17,300	-
Student Success Center	292,124	Direct Program	06-138-124-179	28,938	24,932	24,932	-	24,932	-
Snap-on Tools		Direct Program	06-139-124-179	18,006	17,230	17,230	-	17,230	-
USG		Direct Program	06-143-124-179	25,101	19,397	19,397	-	19,397	-
RCK Foods		Direct Program	06-144-124-179	19,643	17,134	17,134	-	17,134	-
Amcor		Direct Program	06-147-124-179	23,944	19,402	19,402	-	19,402	-
Good Foods		Direct Program	06-149-127-179	45,440	36,698	36,698	-	36,698	-
Telecom Consortium		Direct Program	06-166-124-179	29,928	14,528	14,528	-	14,528	-
Kenall Manufacturing		Direct Program	06-168-124-179	12,205	9,408	9,408	-	9,408	-
Peck & Weis		Direct Program	06-173-124-179	91,210	68,820	68,820	-	68,820	-
CNC Consortium		Direct Program	06-176-124-179	27,968	11,060	11,060	-	11,060	-
LaVelle Industries		Direct Program	06-191-124-178	7,894	7,569	7,569	-	7,569	-
RCK Foods		Direct Program	06-192-124-178	7,988	7,570	7,570	-	7,570	-
USG		Direct Program	06-193-124-178	9,579	7,707	7,707	-	7,707	-
LaVelle Industries - additional funds		Direct Program		347,844	261,455	261,455	-	261,455	-
Total Workforce Advancement Training Grants				49,444	49,444	49,444	-	49,444	-
Fire Fighter Training 2%	292,137	Direct Program	100-137	32,703,691	32,703,691	32,703,691	-	32,703,691	-
Property Tax Relief Aid	292,162	Direct Program	N/A	40,998,568	40,572,728	40,572,728	210,598	40,783,326	-
Total Wisconsin Technical College System				47,250	27,994	27,994	-	27,994	-
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT									
Local Youth Apprenticeship Grants	445,107	Direct Program	N/A	150,000	54,195	54,195	-	54,195	-
Gateway Consortium-WI/Youth Apprenticeship	445,109	Direct Program	EF182HS100-5	98,824	28,724	28,724	-	28,724	-
Department of Workforce-WI Fast Forward		Direct Program	EF181HS10001	400,000	21,441	21,441	-	21,441	-
WI-Fast Forward H.S. Certification-Welding		Direct Program	FF182TL13553	290,000	22,983	22,983	-	22,983	-
WI-Fast Forward H.S. Certification-Nursing		Direct Program	EF181DE10002	938,824	127,343	127,343	-	127,343	-
WI-FF BSW Trng/Certification-Gateway/Rac Cnty		Direct Program		986,074	155,337	155,337	-	155,337	-
WI-Fast Forward Dual Enrollment		Direct Program		272,612	272,612	272,612	-	272,612	-
Total Workforce Advancement Training Grant		Direct Program		122,369	122,369	122,369	-	122,369	-
Total Wisconsin Department of Workforce Development				394,981	394,981	394,981	-	394,981	-
DEPARTMENT OF REVENUE	835,103	Direct Program	N/A	44,674,345	43,410,418	43,410,418	210,598	43,621,016	5,796
State Aid - Personal Property	835,109	Direct Program	N/A	-	-	-	-	-	-
State Aid - Computers		Direct Program		-	-	-	-	-	-
Total Wisconsin Department of Revenue				-	-	-	-	-	-
TOTAL STATE PROGRAMS				\$ 44,674,345	\$ 43,410,418	\$ 43,410,418	\$ 210,598	\$ 43,621,016	\$ 5,796

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

LTC - Lakeshore Technical College
RAMAC - Racine Area Manufacturers and Commerce, Inc.

Gateway Technical College District Kenosha, Wisconsin

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED JUNE 30, 2019

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 2018-2019 fund financial statements. Such expenditures are recognized following the cost principles contained in the Uniform guidance and *State Single Audit Guidelines*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. 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.

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	\$ 5,441,638
Unsubsidized Stafford loans	<u>5,931,568</u>
Total Direct Loans	<u>\$ 11,373,206</u>

Gateway Technical College District

Kenosha, Wisconsin

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED JUNE 30, 2019

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	\$ 23,722,098
Add other federal funding	1,200
Less amounts recorded as tuition	
Affordable Care Act Health Profession Opportunity Grants	<u>(79,200)</u>
Revenues per basic financial statements	<u>\$ 23,644,098</u>
Revenues per basic financial statements	
Operating revenue - federal grants	<u>\$ 23,644,098</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	\$ 43,410,418
Plus:	
Radio Grant	30,000
New Skills for Youth	2,781
iMet Expansion	4,313,820
Less:	
Prior year adjustment	<u>(3,783)</u>
Revenues per basic financial statements	<u>\$ 47,753,236</u>
Revenues per basic financial statements	
Operating revenue - state grants	\$ 3,934,751
Non-operating revenue:	
State appropriations	39,333,811
Capital grants	<u>4,484,674</u>
Total	<u>\$ 47,753,236</u>

NOTE 8: PROGRAMS NOT SUBJECT TO SINGLE AUDIT

The following programs are included on the Schedule or Expenditures of State Awards but are not subject to the Single Audit Act.

<u>ID Number</u>	<u>Funding Agency</u>	<u>Name of Program</u>	<u>Amount</u>
235.105	Higher Education Aids Board	WI GI Bill Remission Aid	\$ 92,753
835.103	Wisconsin Department of Revenue	State Aid - Personal Property	272,612
835.109	Wisconsin Department of Revenue	State Aid - Computers	122,369

Gateway Technical College District Kenosha, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2019

SECTION I - 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 2 CFR 200.516(a)?	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:	

<u>CFDA Number</u>	<u>Name of Federal Program</u>
	<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

<u>State ID Number</u>	<u>Name of State Program</u>
235.102	Wisconsin Higher Education Grant
292.105	State Aid for Technical Colleges
292.162	Property Tax Relief Aid

Audit threshold used to determine between Type A and Type B programs:	
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, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

There are no findings related to the basic financial statements required to be reported under *Government Auditing Standards* generally accepted in the United States of America for the year ended June 30, 2019.

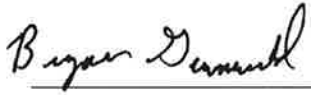
SECTION III - FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

There are no findings required to be reported in accordance with the e CFR 200.516(a) or *State Single Audit Guidelines* for the year ended June 30, 2019.

Gateway Technical College District Kenosha, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2019

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> : | |
| Wisconsin Technical College System Board | No |
| Wisconsin Higher Education Aids Board | No |
| Wisconsin Department of Public Instruction | No |
| Wisconsin Department of Workforce Development | No |
| Wisconsin Department of Revenue | No |
| 3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? | No |
| 4. Name and signature of partner |  |
| 5. Date of report | Bryan Grunewald, CPA
November 12, 2019 |



To the District Board
Gateway Technical College District
Kenosha, Wisconsin

We have audited the financial statements of Gateway Technical College District, Kenosha, Wisconsin (the "District") as of and for the year ended June 30, 2019, and have issued our report thereon dated November 12, 2019. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

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.

No new accounting policies were adopted and the application of existing policies was not changed during 2019.

We noted no transactions entered into by the district during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

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 affecting the financial statements were:

- Management's estimate of the other other postemployment benefits is based on an actuarial report. We evaluated the key factors and assumptions used to develop the other postemployment benefits in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the 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 on analysis of the expected useful life of the capital assets. We evaluated the key 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 outflows/inflows of resources in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

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.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

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 our audit.

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated November 12, 2019.

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 school’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.

Significant issues discussed with management prior to engagement

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

Audits of group financial statements

We noted no matters related to the group audit that we consider to be significant to the responsibilities of those charged with governance of the group.

Quality of component auditor’s work

There were no instances in which our evaluation of the work of a component auditor gave rise to a concern about the quality of that auditor’s work.

Limitations on the group audit

There were no restrictions on our access to information of components or other limitations on the group audit.

Other information in documents containing audited financial statements

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management’s responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the schedule of expenditures of federal awards (SEFA) and schedule of expenditures of state awards (SESA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA and SESA to determine that the SEFA and SESA comply with the requirements of the Uniform Guidance and the State Single Audit Guidelines, the method of preparing them have not changed from the prior period or the reasons for such changes, and the SEFA and SESA are appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA and SESA to the underlying accounting

records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated November 12, 2019.

With respect to the supplementary information accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, 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 or the reasons for such changes, 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 have issued our report thereon dated November 12, 2019.

The introductory and statistical sections accompanying the financial statements, which are the responsibility of management, were prepared for purposes of additional analysis and are not a required part of the financial statements. Such information was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we did not express an opinion or provide any assurance on it.

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



CliftonLarsonAllen LLP

Sheboygan, Wisconsin
November 12, 2019



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

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 (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 53144-1690
262.564.3600

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

**LAKEVIEW ADVANCED
TECHNOLOGY CENTER**
8449 - 88th Avenue (Highway H)
Pleasant Prairie, WI 53158-2216
262.564.3400

RACINE CAMPUS
1001 South Main Street
Racine, WI 53403-1582
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November 12, 2019

CliftonLarsonAllen LLP
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, 2019 and 2018, and for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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.

We confirm, to the best of our knowledge and belief, as of November 12, 2019, the following representations made to you during your audit of the financial statements as of and for the year ended June 30, 2019, and the following representations as they apply to the financial statements as of and for the year ended June 30, 2018, which were audited by other auditors.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 26, 2019, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
2. We acknowledge and have fulfilled our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

5. Related party relationships and transactions, including, but not limited to, revenues, expenditures, 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 the requirements of U.S. GAAP.
6. All events occurring subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
7. We have not identified or been notified of any uncorrected financial statement misstatements.
8. 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 in accordance with U.S. GAAP, or which would affect federal award programs, and we have not consulted a lawyer concerning litigation, claims, or assessments.
9. Guarantees, whether written or oral, under which the entity is contingently liable, if any, have been properly recorded or disclosed in accordance with U.S. GAAP.
10. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date and have been reduced to their estimated net realizable value.
11. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
12. Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility. Impairment loss and insurance recoveries have been properly recorded.
13. Participation in a public entity risk pool has been properly reported and disclosed in the financial statements.
14. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefits (OPEB) liabilities and costs for financial accounting purposes are appropriate in the circumstances.
15. We do not plan to make frequent amendments to our pension or other postretirement benefit plans.

Information Provided

1. 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.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

- d. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - e. Access to all audit or relevant monitoring reports, if any, received from funding sources.
2. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others when the fraud could have a material effect on the financial statements.
5. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
6. We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse whose effects should be considered when preparing financial statements.
7. 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 in accordance with U.S. GAAP, or which would affect federal award programs, and we have not consulted a lawyer concerning litigation, claims, or assessments.
8. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.
9. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
10. The entity 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, except as made known to you and disclosed in the financial statements.
11. We have a process to track the status of audit findings and recommendations.
12. 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.

13. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to Gateway Technical College District, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
14. 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.
15. The entity has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.
16. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
17. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures, jointly governed organizations, and other related organizations.
18. The financial statements properly classify all funds and activities.
19. Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.
20. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
21. Provisions for uncollectible receivables have been properly identified and recorded.
22. Expenses have been appropriately classified in or allocated to functions in the statement of revenues, expenses and changes in net position, and allocations have been made on a reasonable basis.
23. Revenues are appropriately classified in the statement of revenues, expenses and changes in net position within operating and non-operating revenues.
24. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
25. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.
26. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.

27. We have appropriately disclosed the entity'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.
28. 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.
29. We acknowledge our responsibility for presenting the Budget (Non-GAAP Budgetary Basis) and Actual Schedules, and statistical data (the supplementary information) in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. 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.
30. With respect to federal and state award programs:
 - a. We are responsible for understanding and complying with, and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration, including requirements relating to preparation of the schedule of expenditures of federal awards.
 - b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes 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 *State Single Audit Guidelines*. The methods of measurement and 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 issued 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 *State Single Audit Guidelines* compliance audit, and 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 federal or state awards, federal or state 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 provides 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, 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 to you 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).

- 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 known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- q. We have disclosed to you whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies and/or material weaknesses in internal control over compliance, have occurred 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 basic financial statements have been prepared.
- s. The copies of federal and state program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal or state agency or pass-through entity, as applicable.
- t. We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance 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 State *Single Audit Guidelines*. 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 timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient.
- u. We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
- v. We have charged costs to federal and state awards in accordance with applicable cost principles.

- w. 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 *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.
- x. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- y. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- z. 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 *State Single Audit Guidelines*.
- aa. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Signature:  Title: CFO/VP of Finance & Admin.

Signature:  Title: Controller

IX. OPERATIONAL AGENDA

B. Consent Agenda

1. Finance
 - a) Summary of Revenue and Expenditures
 - b) Cash and Investment Schedules
2. Personnel Report
3. Grant Awards
4. Contracts for Instructional Delivery
5. Advisory Committee Activity Report

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call
Action X
Information
Discussion

SUMMARY OF REVENUE AND EXPENDITURES

Summary of Item: Summary of revenue and expenditures as of **10/31/19**

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

Staff Liaison: Sharon Johnson

GATEWAY TECHNICAL COLLEGE
2019-20 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/19

<u>COMBINED FUNDS</u>	2019-20 APPROVED BUDGET	2019-20 WORKING BUDGET	2019-20 ACTUAL TO DATE	PERCENT INCURRED
REVENUE:				
LOCAL GOVERNMENT	\$ 36,488,642	\$ 36,765,641	\$ -	0.00%
STATE AIDS	44,226,002	44,675,044	6,214,487	13.91%
STATUTORY PROGRAM FEES	14,973,201	14,973,201	9,403,200	62.80%
MATERIAL FEES	803,301	803,301	493,479	61.43%
OTHER STUDENT FEES	3,122,206	3,122,206	1,671,836	53.55%
INSTITUTIONAL	7,918,434	7,918,434	2,027,076	25.60%
FEDERAL	25,286,158	25,286,158	12,578,926	49.75%
OTHER RESOURCES	14,375,000	14,375,000	8,460,097	58.85%
RESERVES - DECREASE	185,737	185,737	-	0.00%
	<u>\$ 147,378,681</u>	<u>\$ 148,104,722</u>	<u>\$ 40,849,101</u>	27.58%
TOTAL REVENUE & OTHER RESOURCES				
	<u>\$ 147,378,681</u>	<u>\$ 148,104,722</u>	<u>\$ 40,849,101</u>	27.58%
EXPENDITURES BY FUNCTION:				
INSTRUCTIONAL	\$ 59,218,316	\$ 59,606,482	\$ 19,785,914	33.19%
INSTRUCTIONAL RESOURCES	1,313,809	1,313,809	437,634	33.31%
STUDENT SERVICES	43,366,356	43,492,856	18,894,584	43.44%
GENERAL INSTITUTIONAL	11,316,704	11,451,704	4,806,978	41.98%
PHYSICAL PLANT	31,212,996	31,289,371	5,769,029	18.44%
AUXILIARY SERVICES	525,000	525,000	270,251	51.48%
PUBLIC SERVICES	415,500	415,500	141,676	34.10%
	<u>\$ 147,368,681</u>	<u>\$ 148,094,722</u>	<u>\$ 50,106,067</u>	33.83%
TOTAL EXPENDITURES				
	<u>\$ 147,368,681</u>	<u>\$ 148,094,722</u>	<u>\$ 50,106,067</u>	33.83%
EXPENDITURES BY FUNDS:				
GENERAL	\$ 82,216,155	\$ 82,942,196	\$ 27,096,000	32.67%
SPECIAL REVENUE - OPERATIONAL	6,453,526	6,453,526	1,618,435	25.08%
SPECIAL REVENUE - NON AIDABLE	29,724,000	29,724,000	14,737,820	49.58%
CAPITAL PROJECTS	14,250,000	14,250,000	5,318,181	37.32%
DEBT SERVICE	14,200,000	14,200,000	1,065,379	7.50%
ENTERPRISE	525,000	525,000	270,251	51.48%
	<u>\$ 147,368,681</u>	<u>\$ 148,094,722</u>	<u>\$ 50,106,067</u>	33.83%
TOTAL EXPENDITURES				
	<u>\$ 147,368,681</u>	<u>\$ 148,094,722</u>	<u>\$ 50,106,067</u>	33.83%

**GATEWAY TECHNICAL COLLEGE
2019-20 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/19**

<u>GENERAL FUND</u>	2019-20 APPROVED BUDGET	2019-20 WORKING BUDGET	2019-20 ACTUAL TO DATE	PERCENT INCURRED
REVENUE:				
LOCAL GOVERNMENT	\$ 20,619,437	\$ 20,896,436	\$ -	0.00%
STATE AIDS	39,290,076	39,739,118	4,030,568	10.14%
STATUTORY PROGRAM FEES	14,973,201	14,973,201	9,403,200	62.80%
MATERIAL FEES	803,301	803,301	493,479	61.43%
OTHER STUDENT FEES	2,100,206	2,100,206	1,123,858	53.51%
FEDERAL REVENUE	30,000	30,000	185	0.62%
INSTITUTIONAL	<u>4,399,934</u>	<u>4,399,934</u>	<u>507,785</u>	11.54%
TOTAL REVENUE & OTHER RESOURCES	<u>\$ 82,216,155</u>	<u>\$ 82,942,196</u>	<u>\$ 15,559,075</u>	18.76%
 EXPENDITURES BY FUNCTION:				
INSTRUCTIONAL	\$ 52,897,232	\$ 53,299,398	\$ 17,043,301	31.98%
INSTRUCTIONAL RESOURCES	1,303,809	1,303,809	437,634	33.57%
STUDENT SERVICES	12,083,249	12,195,749	3,610,353	29.60%
GENERAL INSTITUTIONAL	8,068,869	8,203,869	3,643,295	44.41%
PHYSICAL PLANT	<u>7,862,996</u>	<u>7,939,371</u>	<u>2,361,417</u>	29.74%
TOTAL EXPENDITURES	<u>\$ 82,216,155</u>	<u>\$ 82,942,196</u>	<u>\$ 27,096,000</u>	32.67%

**GATEWAY TECHNICAL COLLEGE
2019-20 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/19**

<u>SPECIAL REVENUE-OPERATIONAL FUND</u>	2019-20 APPROVED BUDGET	2019-20 WORKING BUDGET	2019-20 ACTUAL TO DATE	PERCENT INCURRED
REVENUE:				
LOCAL GOVERNMENT	\$ 2,049,205	\$ 2,049,205	\$ -	0.00%
STATE AIDS	2,431,926	2,431,926	613,918	25.24%
FEDERAL	1,704,158	1,704,158	399,888	23.47%
RESERVES - DECREASE	185,737	185,737	-	0.00%
INSTITUTIONAL	<u>82,500</u>	<u>82,500</u>	<u>79,357</u>	96.19%
TOTAL REVENUE & OTHER RESOURCES	<u><u>\$ 6,453,526</u></u>	<u><u>\$ 6,453,526</u></u>	<u><u>\$ 1,093,163</u></u>	16.94%
EXPENDITURES BY FUNCTION:				
INSTRUCTIONAL	\$ 3,721,084	\$ 3,707,084	\$ 783,983	21.15%
STUDENT SERVICES	1,554,107	1,568,107	550,139	35.08%
GENERAL INSTITUTIONAL	787,835	787,835	153,230	19.45%
PUBLIC SERVICES	<u>390,500</u>	<u>390,500</u>	<u>131,083</u>	33.57%
TOTAL EXPENDITURES	<u><u>\$ 6,453,526</u></u>	<u><u>\$ 6,453,526</u></u>	<u><u>\$ 1,618,435</u></u>	25.08%

**GATEWAY TECHNICAL COLLEGE
2019-20 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/19**

<u>SPECIAL REVENUE-NON AIDABLE FUND</u>	2019-20 APPROVED BUDGET	2019-20 WORKING BUDGET	2019-20 ACTUAL TO DATE	PERCENT INCURRED
REVENUE:				
STATE AIDS	\$ 2,354,000	\$ 2,354,000	\$ 979,972	41.63%
OTHER STUDENT FEES	847,000	847,000	521,392	61.56%
INSTITUTIONAL	2,971,000	2,971,000	1,045,349	35.19%
FEDERAL	<u>23,552,000</u>	<u>23,552,000</u>	<u>12,178,853</u>	51.71%
TOTAL REVENUE & OTHER RESOURCES	<u>\$ 29,724,000</u>	<u>\$ 29,724,000</u>	<u>\$ 14,725,566</u>	49.54%
 EXPENDITURES BY FUNCTION:				
STUDENT SERVICES	\$ 29,714,000	\$ 29,714,000	\$ 14,734,092	49.59%
GENERAL INSTITUTIONAL	<u>10,000</u>	<u>10,000</u>	<u>3,728</u>	37.28%
TOTAL EXPENDITURES	<u>\$ 29,724,000</u>	<u>\$ 29,724,000</u>	<u>\$ 14,737,820</u>	49.58%

**GATEWAY TECHNICAL COLLEGE
2019-20 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/19**

<u>CAPITAL PROJECTS FUND</u>	2019-20 APPROVED BUDGET	2019-20 WORKING BUDGET	2019-20 ACTUAL TO DATE	PERCENT INCURRED
REVENUE:				
STATE AIDS	\$ 150,000	\$ 150,000	\$ 590,029	393.35%
INSTITUTIONAL	100,000	100,000	249,646	249.65%
OTHER RESOURCES	<u>14,000,000</u>	<u>14,000,000</u>	<u>8,000,000</u>	57.14%
TOTAL REVENUE & OTHER RESOURCES	<u>\$ 14,250,000</u>	<u>\$ 14,250,000</u>	<u>\$ 8,839,674</u>	62.03%
EXPENDITURES BY FUNCTION:				
INSTRUCTIONAL	\$ 2,600,000	\$ 2,600,000	\$ 1,958,630	75.33%
INSTRUCTIONAL - RESOURCES	10,000	10,000	-	0.00%
STUDENT SERVICES	15,000	15,000	-	0.00%
GENERAL INSTITUTIONAL	2,450,000	2,450,000	1,006,725	41.09%
PHYSICAL PLANT	9,150,000	9,150,000	2,342,233	25.60%
PUBLIC SERVICE	<u>25,000</u>	<u>25,000</u>	<u>10,593</u>	42.37%
TOTAL EXPENDITURES	<u>\$ 14,250,000</u>	<u>\$ 14,250,000</u>	<u>\$ 5,318,181</u>	37.32%

**GATEWAY TECHNICAL COLLEGE
2019-20 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/19**

<u>DEBT SERVICE FUND</u>	2019-20 APPROVED BUDGET	2019-20 WORKING BUDGET	2019-20 ACTUAL TO DATE	PERCENT INCURRED
REVENUE:				
LOCAL GOVERNMENT	\$ 13,775,000	\$ 13,775,000	\$ -	0.00%
INSTITUTIONAL	60,000	60,000	-	0.00%
OTHER RESOURCES	<u>375,000</u>	<u>375,000</u>	<u>460,097</u>	122.69%
TOTAL REVENUE & OTHER RESOURCES	<u>\$ 14,210,000</u>	<u>\$ 14,210,000</u>	<u>\$ 460,097</u>	3.24%
 EXPENDITURES BY FUNCTION:				
PHYSICAL PLANT	<u>\$ 14,200,000</u>	<u>\$ 14,200,000</u>	<u>\$ 1,065,379</u>	7.50%
TOTAL EXPENDITURES	<u>\$ 14,200,000</u>	<u>\$ 14,200,000</u>	<u>\$ 1,065,379</u>	7.50%

GATEWAY TECHNICAL COLLEGE
2019-20 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/19

<u>ENTERPRISE FUND</u>	2019-20 APPROVED BUDGET	2019-20 WORKING BUDGET	2019-20 ACTUAL TO DATE	PERCENT INCURRED
REVENUE:				
LOCAL GOVERNMENT	\$ 45,000	\$ 45,000	\$ -	0.00%
OTHER STUDENT FEES	175,000	175,000	26,586	15.19%
INSTITUTIONAL	<u>305,000</u>	<u>305,000</u>	<u>144,940</u>	47.52%
TOTAL REVENUE & OTHER RESOURCES	<u>\$ 525,000</u>	<u>\$ 525,000</u>	<u>\$ 171,526</u>	32.67%
EXPENDITURES BY FUNCTION:				
AUXILIARY SERVICES	<u>\$ 525,000</u>	<u>\$ 525,000</u>	<u>\$ 270,251</u>	51.48%
TOTAL EXPENDITURES	<u>\$ 525,000</u>	<u>\$ 525,000</u>	<u>\$ 270,251</u>	51.48%

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: Sharon Johnson

GATEWAY TECHNICAL COLLEGE
MONTHLY CASH RECONCILIATION
FOR THE MONTH ENDING SEPTEMBER 30, 2019

Cash Balance August 31, 2019		\$ 37,585,393.55
 <u>PLUS:</u>		
Cash Receipts		3,429,404.92
		\$ 41,014,798.47
 <u>LESS:</u>		
Disbursement:		
Payroll	13,596,809.66	
Accounts Payable	<u>(4,734,702.94)</u>	<u>8,862,106.72</u>
Cash Balance: September 30, 2019		<u>\$ 32,152,691.75</u>

DISPOSITION OF FUNDS

Cash in Bank		2,605,481.39
Cash in Transit		108,124.36
Investments		29,433,861.00
Cash on Hand		<u>5,225.00</u>
 Total: September 30, 2019		 <u>\$ 32,152,691.75</u>

GATEWAY TECHNICAL COLLEGE
MONTHLY INVESTMENT REPORT

JULY 2019 - JUNE 2020

	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-19	\$ 34,415,436	\$ 33,570,944	\$ (844,492)	\$ 30,280	\$ 30,280	1.32
AUGUST	33,570,944	35,922,901	2,351,957	36,017	66,297	1.17
SEPTEMBER	35,922,901	29,433,861	(6,489,040)	32,981	99,278	1.22
OCTOBER						
NOVEMBER						
DECEMBER						
January-20						
FEBRUARY						
MARCH						
APRIL						
MAY						
JUNE						

INVESTMENT SCHEDULE

September 30, 2019

<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	\$ 8,978,038	2.18	OPEN
JOHNSON BANK	Various	Open	20,455,823	0.80	OPEN
		TOTAL	<u>\$ 29,433,861</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: Jacqueline Morris

11/21/19

PERSONNEL REPORT
November 2019

EMPLOYMENT APPROVALS: NEW HIRES

Ashleigh Henrichs, Foundation & Alumni Relations Coordinator; Community & Government Relations; Kenosha; Annual Salary: \$57,000; effective October 21, 2019

Dakota Nehls, Custodian, Facilities & Security; Elkhorn; Annual Salary: \$31,200; effective October 14, 2019

PROMOTION(S)

Mary Appenzeller, High School Partnership Associate, Student Services; Elkhorn; Annual Salary: \$55,120; previously Admissions Associate; effective October 28, 2019

Samantha Duczak, Manager Dual Credit, Student Services; Kenosha; Annual Salary \$70,000; previously Coordinator, Dual Credit; effective September 2, 2019

Katie Graf, Director High School Partnerships, Student Services; Elkhorn; Annual Salary: \$80,000; previously Assistant Director College Access; effective September 2, 2019

RESIGNATION(S)

George Andrews, Facilities Manager, Facilities & Security; Kenosha; effective November 22, 2019

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action _____X
Information _____
Discussion _____

GRANT AWARDS

Summary of Item: The college has received one new grant award. Additionally, a previously approved grant award from the Department of Workforce Development has been revised to reflect an increase in funding.

Attachments: Grant Awards – November 2019

College Strategic Directions
and/or Executive Limitations: Wisconsin Statutes 38.14(4)
Section 3 - Executive Limitations
Policy 3.5 - Financial Condition
College Strategic Direction #1

Staff Liaison: Anne Whynott

Project Number	Title	Purpose	Grant Period	Number Served	Funding Source	Total Budget	Grant Award	Matching Funds
019	Gateway Consortium – Wisconsin Youth Apprenticeship (revised to reflect increase in amount awarded)	The Gateway District Youth Apprenticeship Consortium is designed to give high school students academic and occupational skills leading to both a high school diploma and a State Skill Certificate in a specific industry. The Youth Apprenticeship program is a consortium partnership between Gateway Technical College and area high schools.	6/30/2019 – 6/30/2020	35	Wisconsin Department of Workforce Development	\$36,000	\$36,000	\$0
022	New Skills for Youth	Using State Pathway Outlines, Gateway will lead development of regional career pathways for secondary students. The pathways will be in Technology and Healthcare: Patient Care.	9/1/19 – 12/20/19	N/A	Cooperative Educational Service Agency (CESA) #11	\$20,000	\$20,000	\$0

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 2019**
lists all contracts for service completed or
in progress 2019/2020 fiscal year.

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

Staff Liaison: Matt Janisin

Contract #	Sponsor Name	Estimated CFS Cost	Grant Type	Course Numbers	CFS Date / Date Req.
1001	RUSD	\$787.60		510-407-1R1F	02/01/19
1002	Trempier HS	\$9,570.60		543-300-1K1D	02/01/19
1003	Union Grove HS	\$4,785.30		543-300-1Z1A	05/07/19
1004	RUSD	\$9,570.60		543-300-1RBA	05/07/19
1005	RUSD	\$4,785.30		543-300-1RBB	05/07/19
1006	RUSD	\$1,575.20		510-407-1RBA, 510-407-1RBB	05/07/19
1007	Not Used				05/07/19
1008	Elkhorn HS			533-126-ZZCA	07/22/19
1009	Union Grove HS			501-101-2ECA	07/22/19
1010	Burlington			501-101-2ZCA	07/22/19
1011	Union Grove HS			809-188-2ZCA	07/22/19
1012	Waterford HS			809-188-2ZCB	07/22/19
1013	Big Foot HS			501-101-2ECB	07/22/19
1014	Burlington HS			501-101-2ZCB	07/22/19
1015	Union Grove HS			501-101-2ZCC	07/22/19
1016	Central HS			533-126-2ECA	07/22/19
1017	Waterford HS			533-126-2ZCB	07/22/19
1018	Burlington HS			533-126-2ZCC	07/22/19
1019	Waterford HS			809-198-2ZCC	07/22/19
1020	Waterford HS			809-198-2ZCD	07/22/19
1021	Badger HS			501-101-2ECC	07/22/19
1022	Burlington HS			533-126-2ZCD	07/22/19
1023	Williams Bay HS			533-126-2ECB	07/22/19
1024	Waterford HS			809-196-2ZCE	07/22/19
1025	Burlington HS			533-126-2ECC	07/22/19
1026	Williams Bay HS			533-126-2ZCE	07/22/19
1027	Central HS			533-126-2ZCF	07/22/19
1028	Burlington HS			533-126-2ECD	07/22/19
1029	Union Grove			533-126-2ZCG	07/22/19
1030	Big Foot HS			533-126-2ZCH	07/22/19
1031	Union Grove HS			809-196-2ZCF	07/22/19
1032	Waterford HS			533-126-2ECE	07/22/19
1033	Union Grove HS			533-126-2ZCJ	07/22/19
1034	Williams Bay HS			533-128-2ZCK	07/22/19
1035	Central HS			533-128-2ECF	07/22/19

1036	Big Foot HS	533-128-2ZCM	07/22/19
1037	Big Foot HS	152-126-2ZCA	07/22/19
1038	Burlington HS	152-126-2ZCB	07/22/19
1039	Union Grove hS	152-126-2ZCC	07/22/19
1040	Central HS	152-126-2ZCD	07/22/19
1041	Elkhorn HS	533-128-2ECG	07/22/19
1042	Burlington HS	533-128-2ZCN	07/22/19
1043	Waterford HS	553-128- 2ZCP	07/22/19
1044	Union Grove	533-128-2ZCQ	07/22/19
0001	KABA	196-848-1ZBA	03/21/19
0002	KABA	196-849-2ZBA, 196-850-2ZBA	03/21/19
0003	REAL School	152-437-1C1A, 152-437-1C1B, 152-437-1C1C, 439-401-1C1A, 439-401-1C1B, 439-401-1C1C, 900-019-1C1A	02/13/19
0004	Lavelle Industries	462-802-1ZBLA, 462-802-1ZBLB, 462-802-1ZBLC, 462-802-1ZBLD; 900-003-1M1LV	06/14/19
0005	WI DOC - REECC Cohort 4	444-338-1cba, 801-302-1cba	03/11/19

0006	Monarch Plastics	\$1,937.44		196-850-1ZBM	03/21/19
0007	RCK Foods	\$1,026.00	143	612-408-2ZBR replaced 1ZBR 612-408-1ZBR; 900-003- 1M1RC	03/21/19
0008	WE Energies-CANCEL	\$0.00		420-408-1eba	04/04/19
0009	See 2020-2000 on the 2020 Police/Fire Contract Log	n/a	n/a	n/a	n/a
0010	WRTP - Big Step	\$6,615.00		607-104-1RMA	04/08/19
0011	St. Joseph's Nursing Home CANCELLED	N/A		503-447-1ZBA, 503-447-1ZBB, 503- 447-1ZBC, 503-447-1ZBD, 503-447- 1ZBE, 503-447-1ZBF, 503-447-1ZBG	04/15/19
0012	InSinkErator	\$18,942.44		628-109-1ZBA, 103-420H- 1ZBA, 103-463-1ZBA	05/02/19
0013	Staff Electric	\$13,428.00		150-410-2CBA, 900-019- 2CBA	05/02/19
0014	Kenosha Fire Department	\$4,992.00		531-805-1ZBA, 531-805- 1ZBB, 531-805-1ZBC, 531- 801-1ZBA, 531-801-1ZBB, 531-801-1ZBC	05/07/19

0015	WE Energies	\$17,112.00		420-408-1CBW	05/22/19
0016	WE Energies	\$17,112.00		420-408-2CBW	05/22/19
0017	Bradshaw Medical	\$713.00		623-824-1ZBA	05/30/19
0018	RUSD - Kobriger			602-130-2Z1A, 602-107-2Z1A, 602-125-2Z1A, 602-130-2Z1B, 602-107-2Z1B, 602-125-2Z1B, 602-130-2Z1C, 602-107-2Z1C, 602-125-2Z1C, 602-104-2Z11, 602-127-2Z11, 900-019-2Z1SS, 900-019-2Z1AS, 900-019-2Z1PD	09/10/19
0019	Kenall Mfg	\$6,156.00		605-458-1ZBA	05/30/19
0020	Lavelle Industries	\$3,078.00	174		
0021	WTRP_Big Step	\$6,615.00		607-104-1RMB	06/12/19
0022	Uline	\$744.12		605-429H-1ZBA	06/20/19

0023	Good Foods	\$1,231.00	147	196-895A-1ZBA, 196-834-1ZBA; 900-003-1M1GF	06/21/19
0024	SC Johnson	\$1,400.00		462-463-2CBA, 462-463-2CBB	07/03/19
0025	InSinkErator			804-370-2ZBA, 620-302-2CBA, 620-303-2CBA, 442-102-2CBA	09/05/19
0026	NC3	\$3,125.00		900-019-1M1Q3, 900-019-1M1QC	07/15/19
0027	Swiss Tech	\$2,394.88		623-493B-1ZBA, 623-493B-1ZBB, 623-493B-1ZBC, 623-493B-1ZBE	07/31/19
0028	WI DOC - Kenosha Correctional Center	\$47,947.00		444-339-2CBK, 612-102-2CBK, 628-109-2CBK, 628-300-2CBK, 804-370-2CBK, 449-401B-2CBK, 103-804-2CBK	09/09/19
0029	Wilmot HS	\$736.10		900-019-1ZBW1	08/12/19
0030	Professional Services Group	\$272.50		196-873-1CBA	08/06/19

0031	Andis		\$12,795.00		196-874A-1CBA, 196-874A-1CBB	08/08/19
0032	Andis		\$17,250.00		196-874-2CBA, 196-874-2CBB	08/08/19
0033	Modine Manufacturing		\$2,816.24		103-432C-1ZBM, 103-466-1ZBM	08/13/19
0034	Modine Manufacturing		\$1,408.12		103-828A-2ZBM, 103-817A-2ZBM, 103-804R-2ZBM	08/13/19
0035	Kenosha Fire Department		\$5,136.00		531-805-2KBA, 531-805-2KBB, 531-805-2KBC, 531-801-2KBA, 531-801-2KBB, 531-801-2KBC	08/23/19
0036	RAMAC		\$4,050.00		196-155-3ZBA	08/30/19
0037	Walworth County Jail		\$10,923.00		890-721-2ZBA, 859-777-2ZBA, 858-733-2ZBA, 856-740-2ZBA, 854-733-2ZBA	08/30/19
0038	WCEDA		\$3,244.20		196-848-2EBA, 196-848-2EBB	09/10/19

0039	Gilbane Building Company	\$757.00		196-803-2CBA	09/10/19
0040	Modine Mfg	\$4,674.36		103-432C-2ZBA, 103-466-2ZBA, 103-828A-2ZBA, 103-817A-2ZBA, 103-804R-2ZBA	09/16/19
0041	Twin Disc	\$8,764.74		420-472-2ZBA, 420-434-2ZBA, 804-415A-2ZBA, 804-415A-2ZBB	10/18/19
0042	RYOC--DOC	n/a		Moved to Police/Fire Log	09/17/19
0043	Ellsworth--DOC	n/a		Moved to Police/fire Log	09/17/19
0044	Gateway IT Dept	\$7,902.00		150-412-2CBA	10/03/19
0045	Nestle USA	\$8,562.50		900-019-1ZBN, 900-010-1ZBN	10/03/19
0046	CC&N			804-163-3WBA, 413-463-3RBA, 413-464-3RBA, 150-417A-3CBA, 150-417B-3CBB, 900-019-3CBA	10/31/19

0047	DOC - Ellsworth				444-337-2cba, 444-339-2cba, 444-338-2cba, 103-804-2cba, 801-302-2cba, 444-331-2cba, 804-370-2cba.	10/01/19
0048	Gilbane Building Company		\$755.00		196-827-2CBA	09/24/19
0049	Kenall Mfg		\$6,300.00		605-458-2ZBA	09/26/19
0050	WRTP Big Step		\$6,795.00		607-104-2RMA	09/27/19
0051	Amazon		\$1,392.15		533-434-2ZBA	10/03/19
0052	Swiss Tech		\$1,694.88		420-434B-2ZBA1, 420-434B-2ZBB, 420-434B-2ZBC, 420-434B-2ZBD	10/18/19
0053	BRP, Inc		\$1,550.00		103-828A-2ZBP, 103-817A-2ZBP, 103-804R-2ZBP	10/23/19

0054	WCEDA	\$3,244.20		196-849-2EBA, 196-849-2EBB	10/25/19
0055	Carde Communications Telecom WATG	\$2,310.00		150-412-2CBTC, 900-019-2CBTC; 900-003-	10/22/19
0056	Randall Consolidated School	\$811.60		900-019-2ZBR, 900-010-2ZBR	10/23/19
0057	NC3			900-019-2M1Q4, 900-019-2M1QD	10/29/19
0058	Nestle USA			900-019-2ZBN	10/29/19
0059	Plymouth Tube				
0060	CC&N				
	TOTAL	\$332,822.07			

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call	___
Action	<u> x </u>
Information	___
Discussion	___

ADVISORY COMMITTEE ACTIVITY REPORT

Summary of Item: Approval of:

- New Members as of November 1, 2019
- 2019-20 Meeting Schedule as of November 1, 2019

Staff Liaison: John Thibodeau

GATEWAY TECHNICAL COLLEGE ADVISORY COMMITTEES -- NEW MEMBERS As of November 1, 2019

PROGRAM Name	Job Title	Employer	County Represented
Accounting, Accounting Assistant			
Bragg, Kristy	Assistant Controller	Uline Shipping Supplies	Kenosha
Barber Technologist & Cosmetology			
Polk, Gary	Vice President	Great Clips	Walworth
Business Management, Small Business Entrepreneurship, Leadership Development, & Marketing			
Troyer, Margaret	Human Resources Principal Consultant	Troyer Consulting for Trulli Audio	Kenosha
Weiss, Jeff	Manager – Brand Strategy	Snap-on	Kenosha
Criminal Justice – Law Enforcement Academy			
Smetana, David	Chief of Police	Village of Pleasant Prairie	Kenosha
Culinary Arts, Culinary Assistant			
Pollari, Brittany	Recruiter	Grand Geneva Resort & Spa	Walworth
Dental Assistant			
Foerster, Brittnay	Dental Assistant	Midwest Dental	Racine
Early Childhood Education & Foundations of Teacher Education			
Dame, Carolyn	Manager	4C for Children, Inc.	Racine
Emergency Medical Technician, Advanced EMT, EMT Paramedic, Fire Medic, & Paramedic Technician			
Albright, Samantha	ER Tech	Aurora Health Care	Racine
Noll, Jacob	Firefighter/Paramedic	South Shore Fire Department	Racine
Pisciotti, Dominic	Firefighter	Somers Fire & Rescue	Kenosha

Smith, Thomas	EMS Chief	Twin Lakes Fire Department	Kenosha
Firefighter Technician			
Stedman, Robert	Fire Chief	South Shore Fire Department	Racine
Human Services Associate			
Pomaville, Sharon	Executive Director	Sharing Center Inc.	Kenosha
IT – Computer Support Specialist, IT – Network Specialist, IT – Cybersecurity Specialist, & IT – Computer Support Technician			
Harvey, Jonathan	Network Engineer/Security Analyst	Lucas Milhaupt	Walworth
IT – Software Developer, IT – Web Software Developer, IT – Data Analytics Specialist, & IT – Web Programmer			
Kelly, Pam	Vulnerability Analyst – Global Information Security	Johnson Controls	Kenosha
Medical Assistant			
Overeem, Janine	Director of Primary Care	Ascension of Wisconsin	Racine
Nursing Assistant			
Stankevitz, Jon	Administrator	Golden Years	Walworth
Nursing Associate Degree			
Jasewicz, Robin	RN Clinical Educator	Froedtert Kenosha Hospital	Kenosha
Surgical Technology			
Elgin, Lora	Surgery Educator	Froedtert South	Kenosha
Johnson, Linda	Surgery Manager	Froedtert South	Kenosha
Lackovich, Katelyn	Clinical Lab Assistant, Phlebotomist	Froedtert South	Racine
Truck Driving			
DeGroot, Troy	Planning Supervisor	Schroeder Moving Systems	Racine

ADVISORY COMMITTEE

2019-2020 MEETING SCHEDULE

as of November 1, 2019

ADVISORY COMMITTEE	DEAN	FALL 2019	SPRING 2020
Accounting Accounting Assistant	J. Fullington	Thursday, September 26, 2019 6:00 pm - Kenosha Campus, Garden Room	Tuesday, February 11, 2020 6:00 pm - iMET Center, Room 102
Administrative Professional Office Assistant	J. Fullington	Thursday, September 26, 2019 6:00 pm - Kenosha Campus, Garden Room	Tuesday, February 11, 2020 6:00 pm - iMET Center, Room 102
Adult Basic Education	C. Jennings	Will not meet	
Adult High School	C. Jennings	Will not meet	
Aeronautics-Pilot Training	J. Fullington	Thursday, September 19, 2019 11:00am - Horizon Center, Room 106	
Air Conditioning, Heating, & Refrigeration Technology Facilities Maintenance Building Trades - Carpentry	R. Koukari	Monday, September 20, 2019 5:00 pm - Kenosha Campus, Room TBA	Monday, March 9, 2020 5:00 pm - Kenosha Campus Garden Room
Arboriculture/Urban Forestry Technician	T. Simmons	Friday, September 20, 2019 1:00 pm - Kenosha Campus, Garden Room	
Architectural-Structural Engineering Technician Civil Engineering Technology – Fresh Water Resources Civil Engineering Technology – Highway Technology	R. Koukari	Wednesday, September 18, 2019 5:30 pm - iMET Center, Room 104	
Automotive Technology Automotive Maintenance Technician	J. Fullington	Tuesday, September 24, 2019 5:30 pm - Horizon Center, Room 106	
Barber Technologist Cosmetology	T. Simmons	Wednesday, October 2, 2019 5:00 pm - Racine Campus, Room 102	
Business Management Leadership Development Business Services Manager Small Business Entrepreneurship Marketing	J. Fullington	Thursday, September 26, 2019 6:00 pm - Kenosha Campus, Garden Room	Tuesday, February 11, 2020 6:00 pm - iMET Center, Room 102
CNC Production Technician CNC Programmer Tool and Die Technician Criminal Justice Studies	R. Koukari	Thursday, October 3, 2019 5:30 pm - Elkhorn Campus, Room TBA	
Criminal Justice - Law Enforcement 720 Academy	T. Simmons	Wednesday, October 3, 2019 11:00 am - Burlington Campus, Room 100 Wednesday, October 2, 2019 11:00am - Horizon Center, Room 106	Wednesday, April 1, 2020 11:00 am
Culinary Arts Culinary Assistant	T. Simmons	Tuesday, October 1, 2019 3:30 pm - Tremper High School Kitchen	

Dental Assistant	M. O'Donnell	Tuesday, October 1, 2019 5:30 pm - Kenosha Campus, Room S127	
Diesel Equipment Mechanic Diesel Equipment Technology	J. Fullington	Tuesday, September 24, 2019 5:30 pm - Horizon Center, Room 106	
Early Childhood Education Foundations of Teacher Education	T. Simmons	Wednesday, October 9, 2019 10:00 am - Racine Campus, Room 243	
Electrical Engineering Technology Electronics Electronics Technician Fundamentals	R. Koukari	Wednesday, September 18, 2019 5:30 pm - IMET Center, Room 104	
Electromechanical Maintenance Technician	R. Koukari	Wednesday, October 2, 2019 8:00 am - Horizon Center, Room 106	Wednesday - March 11, 2020 8:00 am - Elkhorn Campus
Fire Medic Paramedic Technician Advanced EMT Emergency Medical Technician EMT-Paramedic	T. Simmons	Tuesday, October 15, 2019 10:00 am - HERO Center, Room H101	Thursday, March 5, 2020 5:30 pm - HERO Center
Firefighter Technician	T. Simmons	Wednesday, October 2, 2019 6:00 pm - HERO Center	Wednesday, March 11, 2020 6:00 pm - HERO Center
Gas Utility Construction and Service	R. Koukari	Will not meet	Will not meet
Graphic Communications Professional Communications	J. Fullington	Monday, September 30, 2019 5:30 pm - Burlington Center, Room 100	Tuesday, April 7, 2020 5:00 pm - IMET Center, Room 102
Health Information Technology	M. O'Donnell	Thursday, October 31, 2019 1:00 pm - Racine Campus, Room TBD	
Horticulture	T. Simmons	Monday, September 23, 2019 6:00 pm - Pike Creek Horticulture Center	Monday, March 9, 2020 5:30 pm - Pike Creek Horticulture Center
Hospitality Management Foundations of Lodging and Hospitality Management	T. Simmons	Wednesday, September 18, 2019 5:00 pm - Elkhorn Campus, Room S112	Wednesday, March 4, 2020 Sazzy B Restaurant - Kenosha
Human Services Associate	T. Simmons	Wednesday, October 9, 2019 5:15 pm - Racine Campus, Room 301	
Information Technology - Computer Support Specialist Information Technology - Network Specialist Information Technology - Cybersecurity Specialist Information Technology - Computer Support Technician	R. Koukari	Thursday, October 3, 2019 5:30 pm - Elkhorn Campus, Rms 112 & 114	
Information Technology - Software Developer Information Technology - Web Software Developer Information Technology - Data Analytics Specialist Information Technology - Web Programmer	R. Koukari	Thursday, October 3, 2019 5:30 pm - Elkhorn Campus, Rms 112 & 114	

Interior Design	T. Simmons	Tuesday, October 15, 2019 5:30 pm - Kenosha Campus, Garden Room	
Mechanical Design Technology Advanced Manufacturing Technology	R. Koukari	Wednesday, September 18, 2019 5:30 pm - iMET Center, Room 104	
Medical Assistant	M. O'Donnell	Wednesday, October 30, 2019 7:30 am - Kenosha Campus, Room S105	
Motorcycle, Marine and Outdoor Power Products	J. Fullington	Thursday, October 3, 2019 5:30 pm - Racine Campus	
Nursing Assistant	V. Hulback	Monday, October 7, 2019 3:30 pm - Kenosha Memorial Medical Center Room 878 - 8th Floor	Monday, February 17, 2020 2:00 pm - Froedtert South Kenosha Hospital 8th Floor, Room 878
Nursing Associate Degree	V. Hulback	Thursday, October 17th, 2019 2:00 pm - Kenosha Campus, Room i131	
Pharmacy Technician	M. O'Donnell	Tuesday, October 15, 2019 6:30 pm - Burlington Center, Room 122	
Physical Therapist Assistant	M. O'Donnell	Thursday, October 24, 2019 6:00 pm - Kenosha Campus, Room 221	
Supply Chain Management	J. Fullington	Tuesday, September 17, 2019 5:30 pm - Kenosha Campus, Garden Room	Tuesday, March 10, 2020 6:00 pm - iMET Center, Room 102
Surgical Technology	M. O'Donnell	Monday, October 7, 2019 4:30 pm - Kenosha Campus, Room S118	
Veterinary Technician Veterinary Assistant	M. O'Donnell	Monday, October 14, 2019 5:30 pm - Veterinary Sciences Bldg.	Monday, March 15, 2020 5:30 pm - Location TBD
Welding Welding/Maintenance & Fabrication	R. Koukari	Tuesday, October 2, 2019 5:30pm - Racine Campus, Michigan Room	

X. 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, 2019**

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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XI. BOARD MEMBER COMMUNITY REPORTS

XII. NEXT MEETING DATE AND ADJOURN

- A. Regular Meeting – Thursday, December 19, 2019, 3:00 pm, Burlington Center, Room 100
- B. Adjourn