



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

November 11, 2021

**Burlington Center**  
496 McCanna Pkwy.  
Burlington, WI 53105-3623

**Elkhorn Campus**  
400 County Road H  
Elkhorn, WI 53121-2046

**HERO(Health And  
Emergency Response  
Occupations) Center**  
380 McCanna Pkwy.  
Burlington, WI 53105-3622

**Horizon Center For  
Transportation  
Technology**  
4940 - 88th Avenue  
Kenosha, WI 53144-7467

**Inspire Center**  
3520 - 30th Avenue  
Kenosha, WI 53144-1690

**Kenosha Campus**  
3520 - 30th Avenue  
Kenosha, WI 53144-1690

**Lakeview Advanced  
Technology Center**  
9449 - 88th Avenue (Highway H)  
Pleasant Prairie, WI 53158-2216

**Racine Campus**  
1001 South Main Street  
Racine, WI 53403-1582

**SC Johnson  
iMET (Integrated  
Manufacturing  
& Engineering  
Technology) Center**  
Renaissance Business Park  
2320 Renaissance Blvd.  
Sturtevant, WI 53177-1763

**WGTD HD**  
Your Gateway to Public Radio  
wgttd.org  
262.564.3800

**gtc.edu**  
**800.247.7122**

**NOTICE OF MEETING**

**GATEWAY TECHNICAL COLLEGE  
DISTRICT BOARD**

**Regular Meeting**

**Thursday, November 18, 2021 - 8:00 a.m.**

**In-Person and Virtual Meeting**

**Elkhorn Campus, Rooms 112/114**

**400 County Road H, Elkhorn, WI 53121**

**Or by calling 1-312-626-6799**

**Meeting ID: 885 4992 7701**

The Gateway Technical College District Board will hold its regular meeting on Thursday, November 18, 2021 at 8:00 a.m. as an in-person and virtual meeting. The agenda is included. The public may attend in person or access the meeting using the conference call number listed above.

For citizen comments please contact Kelly Bartlett at [bartlettk@gtc.edu](mailto:bartlettk@gtc.edu) prior to the meeting.

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

# GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Regular Meeting – Thursday, November 18, 2021 – 8:00 a.m.  
 In-Person and Virtual Meeting - Elkhorn Campus, Rooms 112/114  
 400 County Road H, Elkhorn, WI 53121  
 Or by calling 1-312-626-6799, Meeting ID: 885 4992 7701

Info. / Disc	Action	Roll Call	<b>AGENDA</b>	Page
			<b>I. Call to Order</b> A. Open Meeting Compliance	4
		<b>X</b>	<b>II. Roll Call</b>	4
	<b>X</b>		<b>III. Approval of Agenda</b>	5
	<b>X</b>		<b>IV. Approval of Minutes</b> A. October 21, 2021 – Regular Meeting	5
<b>X</b>			<b>V. Citizen Comments</b>	10
<b>X</b>			<b>VI. Chairperson’s Report</b> A. Dashboard Report	12
<b>X</b>			B. Board Evaluation Summary	13
<b>X</b>			C. Board Evaluation Review – John Thibodeau	14
<b>X</b>			<b>VII. President’s Report</b> A. Announcements	16
<b>X</b>			B. High School Presentation – Katie Graf	17
<b>X</b>			C. Veterinary Technician Building Tour – Robin Rupp	18
<b>X</b>			<b>VIII. Student Trustee Report</b>	19
			<b>IX. Operational Agenda</b>	
		<b>X</b>	A. Action Agenda 1. Resolution No. F-2021-2022C.1 – Resolution Authorizing the Issuance of \$1,500,000 General Obligation Promissory Notes, Series 2021-2022C, of Gateway Technical College District, Wisconsin	21
		<b>X</b>	2. Resolution No. M-2021 B - Resolution Authorizing Temporary Borrowing In An Amount Not to Exceed \$5,000,000; and Issuance of Taxable Tax and Revenue Anticipation Promissory Notes	24
	<b>X</b>		3. Annual Comprehensive Financial Report and Single Audit Report for Fiscal Year Ending June 30, 2021	36
	<b>X</b>		4. Approve the President’s Goals for Fiscal Year 2021-2022	67
	<b>X</b>		B. Consent Agenda 1. Finance a) Summary of Revenues and Expenditures	69
			b) Cash and Investment Schedules	77
			2. Personnel Report	81
			3. Grant Awards	84
			4. Contracts for Instructional Delivery a) Business and Workforce Solutions	86
			b) High School	91
			5. Advisory Committee Activity Report	95
			<b>X. Policy Governance Monitoring Reports</b>	99
	<b>X</b>		A. Ends Statement Monitoring 1. College Ends Policy - The tri-county community benefits from affordable higher education that allows residents to develop knowledge and skills for family-supporting careers that contribute to the growth and sustainability of the local economy at a cost commensurate with the value of services provided. <b>#3. Taxpayers receive a positive return on investment from Gateway’s impact on the local tax base, property values, and overall economic development as well as the contributions of graduates to the tri-county community.</b> Annual Comprehensive Financial Report for Fiscal Year Ending June 30, 2021 – Sharon Johnson	100

Info. / Disc	Action	Roll Call	<b>AGENDA</b>		Page
<b>X</b>			<b>XI.</b>	<b>Board Member Community Reports</b>	101
<b>X</b>			<b>XII.</b>	<b>Next Meeting Date and Adjourn</b> A. Regular Meeting - Thursday, December 16, 2021, 3:00 pm, Virtual & In-Person, Racine Campus, Quad Rooms R102/R104 B. Adjourn	102  102

# GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

## Regular Meeting

Thursday, November 18, 2021 – 8:00 a.m.

Virtual Meeting

Phone Number: 1-312-626-6799

Meeting ID: 885 4992 7701

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

## II. ROLL CALL

Jesse Adams	_____
Ram Bhatia	_____
William Duncan	_____
Zaida Hernandez-Irisson	_____
Rebecca Matoska-Mentink	_____
Bethany Ormseth	_____
Terra Ramos	_____
Jason Tadlock	_____
Pamela Zenner-Richards	_____
Scott Pierce	_____

### **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, 2021 – Regular Meeting

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD  
Regular Meeting, October 21, 2021

The Gateway Technical College District Board met virtually on Thursday, October 21, 2021. The meeting was called to order at 8:00 a.m. by Scott Pierce, 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	Excused
Ram Bhatia	Excused
William Duncan	Present
Zaida Hernandez-Irisson	Present
Rebecca Matoska-Mentink	Excused
Bethany Ormseth	Present
Terra Ramos	Present
Jason Tadlock	Present
Pamela Zenner-Richards	Present
Scott Pierce	Present

Also in attendance were Bryan Albrecht, Kelly Bartlett, Liz Allen and 44 citizens/reporters. Jesse Adams arrived at 8:45 am.

**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 and seconded by Zaida Hernandez-Irisson and carried to approve the minutes of the September 23, 2021 Regular Meeting.

**V. Citizen Comments**

There were no citizens comments.

**VI. Chairperson's Report**

- A. Dashboard Report items included updates on:
- October is Manufacturing Month
  - All school administrators meeting held
  - AA/AS approved
- B. Board Evaluation Summary
- 6 of 9 Attending Trustees Responded to the Survey: Very informative. Good presentations under President's Report and college ends policy.
- C. President's Goals
- The Trustees discussed the plan for approving the President's Goals. They received the goals for review prior to the Board meeting.
- D. ACCT Presentation on DEI
- Tammi Summers gave an overview on the presentation that took place at ACCT. Megan Bahr and Zaida Hernandez-Irisson shared their experiences.

**VII. President's Report**

- A. Announcements
  - Bryan announced that Megan Bahr was confirmed as a State Board Member.
  - Bryan shared a video on The Badger autonomous vehicle that will be located on the Racine Campus.
  - Jacqueline Morris spoke about the virtual Employee Learning Day.
  - Jeff Robshaw spoke about Cyber Security Month.
- B. Manufacturing Month
  - Matt Janisin spoke on manufacturing events that are taking place throughout the month. There will be tours, hands on events, career awareness and advisory committee meetings.
- C. HEERF Funding
  - Stacy Riley spoke about HEERF funding and incentive programs that are being offered.
- D. Campus Public Safety Announcement
  - Tom Cousino spoke about safety on Gateway campuses and centers. Training for all employees is taking place.

**VIII. Student Trustee Report**

- A. Terra Ramos reported on student activities that have been taking place over the past month.

**IX. Operational Agenda**

**A. Action Agenda**

- 1. Resolution Numbers B-2021 H.1 & H.2 – Approval of Project for the Kenosha Campus Refrigeration Lab and Classroom Remodel

The administration is recommending approval by the Gateway Technical College District Board of Resolution Numbers B-2021 H.1 and H.2 for the Kenosha Campus Refrigeration Lab and Classroom Remodel project.

**Following discussion, it was moved by W. Duncan, seconded by P. Zenner-Richards and carried to approve Resolution Numbers B-2021 H.1 & H.2 – Approval of Project for the Kenosha Campus Refrigeration Lab and Classroom Remodel**

- 2. FY 2020-21 Budget Revision #3

Administration is recommending approval to amend the fiscal year 2021 budget based on year-end results. The FY 2020-21 budget requires revisions in five separate funds. The General Fund, the Special Revenue – Operational Fund, Special Revenue Fund – Non-Aidable, Capital fund, and the Debt Service fund require year-end revisions to balance the fund by function.

**Following discussion, it was moved by P. Zenner-Richards, seconded by Z. Hernandez-Irisson and carried by roll call vote to approve FY 2020-21 Budget Revision #3**

**Aye: 7**

**No: 0**

**Abstaining: 0**

**Absent: 2**

- 3. FY 2021-22 Budget Revision #1

The FY 2021-22 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. These funds will be used mitigate budget effects of COVID-19. A transfer of funds from the

Special Revenue – Operational fund to the General fund reflects a transfer of lost revenue (HEERF funds).

**Following discussion, it was moved by W. Duncan, seconded by P. Zenner-Richards and carried by roll call vote to approve FY 2021-22 Budget Revision #1**

**Aye: 7**

**No: 0**

**Abstaining: 0**

**Absent: 2**

4. Resolution M-2021 A – Designation of Assistant, Associate and Deputy Directors

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

**Following discussion, it was moved by J. Adams, seconded by Z. Hernandez-Irisson and carried to approve Resolution M-2021 A – Designation of Assistant, Associate and Deputy Directors**

**B. Consent Agenda**

**It was moved by W. Duncan, seconded by B. Ormseth 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, 2021.
  - b) **Cash and Investment Schedules:** Approved the monthly cash reconciliation, investment schedule and investment report.
2. **Personnel Report:** Approved the personnel report of four (4) employment approvals-casual, non-instructional; one (1) transfer; two (2) retirements; one (1) separation; and no employment approvals-adjunct faculty.
3. **Grant Awards:** Approved the grant awards for October 2021.
4. **BWS Contracts for Instructional Delivery:** Approved the contracts for instructional delivery report for October 2021.  
**High School Contracts for Instructional Delivery:** Approved the contracts for instructional delivery report for October 2021.
5. **Advisory Committee Activity Report:** Approved the advisory committee 2021-2022 meeting schedule and new members as of October 1, 2021
6. **Annual Procurement Review:** Approved the Annual Procurement Review.

**X. Policy Governance Monitoring Reports**

**A. Ends Statement Monitoring**

1. **College Ends Policy** – The tri-county community benefits from affordable higher education that allows residents to develop knowledge and skills for family-supporting careers that contribute to the growth and sustainability of the local economy at a cost commensurate with the value of services provided. **#4 Families are strengthened by the prosperity of their graduates, reduced unemployment or underemployment, and the availability of local jobs for family members.**

Stephanie Sklba and Jennifer Charpentier led a Foundation presentation along with Mark Molinaro, Foundation Board Chair.



Following discussion, it was moved by P. Zenner-Richards, seconded by W. Duncan and carried that this report is evidence that the college is making progress on Ends Policy #4.

**2. Policy Governance Review – Ends Policy, Statement #4**

Following discussion, it was moved by W. Duncan, seconded by P. Zenner-Richards and carried to approve the wording of Ends Policy 4.1, Statement 4.

**B. Executive Limitations**

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

Jason Nygard presented on the Tax Levy and Mill Rate Confirmation.

The fiscal year 2022 budget, approved by the Board on June 19, 2021, included a total tax levy of \$40,184,438 and a rate of 0.77920. 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 7.65%.

Following the discussion, it was moved by W. Duncan, seconded by J. Tadlock and carried by roll call vote to approve 3.4 Budgeting/Forecasting – Tax Levy and Mill Rate Confirmation.

**Aye: 7**

**No: 0**

**Abstaining: 0**

**Absent: 2**

**2. Policy Governance Review – 3.4 Budgeting/Forecasting**

Following discussion, it was moved by W. Duncan, seconded by P. Zenner-Richards and carried to approve the wording of 3.4 Budgeting/Forecasting.

**XI. Board Member Community Reports**

- Bill Duncan spoke about the ACCT Conference in San Diego. Excellent speakers and great DEI presentations.
- Zaida Hernandez-Irisson said this is the third ACCT Conference that she has attended. Also had positive comments about the conference.
- Jesse Adams spoke about the Safe Families for Children Gala that is taking place November 11, 2021. Bryan is the keynote speaker for the event.

**XII. Next Meeting Date and Adjourn**

- A. Regular Meeting – Thursday, November 18, 2021, 8:00 am Virtual & In-Person, Elkhorn Campus, Room 112/114
- B. At approximately 10:08 a.m. it was moved by Z. Hernandez-Irisson, seconded by W. Duncan and carried that the meeting was adjourned.

Submitted by,

Zaida Hernandez-Irisson  
Secretary

V. CITIZEN COMMENTS

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

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

# 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  
Scott Pierce

# 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  
Scott Pierce

# GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

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

## CHAIRPERSON'S REPORT Board Evaluation Review

Governance Process:  
Board Liaison:

Policy 1.2 – Governing Philosophy  
Scott Pierce

- VII. PRESIDENT'S REPORT
  - A. Announcements
  - B. High School Presentation
  - C. Veterinary Technician Building Tour

# 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 High School Presentation**

Policy/Ends Statement:      Policy 2.1

# GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

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

## **PRESIDENT'S REPORT** **Veterinary Technician Building Tour**

Policy/Ends Statement:      Policy 2.1

VIII. STUDENT TRUSTEE REPORT

## IX. OPERATIONAL AGENDA

### A. Action Agenda

1. Resolution No. F-2021-2022C.1 – Resolution Authorizing the Issuance of \$1,500,000 General Obligation Promissory Notes, Series 2021-2022C, of Gateway Technical College District, Wisconsin
2. Resolution No. M-2021 B - Resolution Authorizing Temporary Borrowing In An Amount Not to Exceed \$5,000,000; and Issuance of Taxable Tax and Revenue Anticipation Promissory Notes
3. Annual Comprehensive Financial Report for Fiscal Year Ending June 30, 2021
4. Approve the President's Goals for Fiscal Year 2021-2022

**GATEWAY TECHNICAL COLLEGE DISTRICT BOARD**

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

**RESOLUTION NO. F-2021-2022C.1  
RESOLUTION AUTHORIZING THE ISSUANCE OF \$1,500,000  
GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2021-2022C**

Summary of Item: Administration is recommending approval to issue General Obligation Promissory Notes, Series F-2021-2022C; in the principal amount of \$1,500,000 for the public purpose of financing building remodeling and improvement projects. This borrowing is included in the 2021-22 budget. Upon approval, appropriate legal notices will be published in the official district newspapers.

Attachments: Resolution No. F-2021-2022C.1

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

Staff Liaison: Sharon Johnson

**ROLL CALL**

Jesse Adams \_\_\_\_\_  
Ram Bhatia \_\_\_\_\_  
William Duncan \_\_\_\_\_  
Zaida Hernandez-Irisson \_\_\_\_\_  
Rebecca Matoska-Mentink \_\_\_\_\_  
Bethany Ormseth \_\_\_\_\_  
Jason Tadlock \_\_\_\_\_  
Pamela Zenner-Richards \_\_\_\_\_  
Scott Pierce \_\_\_\_\_

RESOLUTION AUTHORIZING THE ISSUANCE OF  
\$1,500,000 GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2021-2022C,  
OF GATEWAY TECHNICAL COLLEGE DISTRICT, WISCONSIN

WHEREAS, Gateway Technical College District, Wisconsin (the “District”) is presently in need of \$1,500,000 for the public purpose of financing building remodeling and improvement projects; and

WHEREAS, the District Board deems it necessary and in the best interest of the District to borrow the monies needed for such purpose through the issuance of general obligation promissory notes pursuant to the provisions of Section 67.12(12), Wis. Stats.;

NOW, THEREFORE, BE IT:

RESOLVED, that the District shall issue general obligation promissory notes in the amount of \$1,500,000 for the public purpose of financing building remodeling and improvement projects; and be it further

RESOLVED, THAT:

Section 1. Note Authorization. The District shall issue the general obligation promissory notes authorized above in the aggregate principal amount of \$1,500,000 and designated “General Obligation Promissory Notes, Series 2021-2022C” (the “Notes”), the proceeds of which shall be used for the purpose specified above.

Section 2. Notice to Electors. The District Secretary shall, within ten (10) days hereafter, cause public notice of the adoption of this resolution to be given to the electors of the District by publishing notices thereof in the Elkhorn Independent, Kenosha News and Journal Times, the official District newspapers published and having general circulation in the District, which newspapers are found and determined to be likely to give notice to the electors, such notice to be in substantially the form set forth on Exhibit A hereto.

Section 3. Official Statement. The District Secretary shall cause an Official Statement to be prepared by Robert W. Baird & Co. Incorporated. The appropriate District officials shall determine when the Official Statement is final for purposes of Securities and Exchange Commission Rule 15c2-12 and shall certify said Statement, such certification to constitute full authorization of such Official Statement under this resolution.

Adopted this 18th day of November, 2021.

---

R. Scott Pierce, Chairperson

Attest:

---

Zaida Hernandez-Irisson, Secretary

EXHIBIT A

NOTICE

TO THE ELECTORS OF:

Gateway Technical College  
District, Wisconsin

NOTICE IS HEREBY GIVEN that the District Board of the above-named District, at a meeting duly called and held on November 18, 2021, adopted pursuant to the provisions of Section 67.12(12) of the Wisconsin Statutes, a resolution providing that the sum of \$1,500,000 be borrowed through the issuance of general obligation promissory notes of the District for the public purpose of financing building remodeling and improvement projects.

A copy of said resolution is on file in the District Office, 3520 30th Avenue, Kenosha, Wisconsin, and is available for public inspection weekdays, except holidays, between the hours of 8:00 A.M. and 4:00 P.M. or in the alternative by contacting Susan M. Debe at the District by email at the following address: [debes@gtc.edu](mailto:debes@gtc.edu).

The District Board need not submit said resolution to the electors for approval unless within 30 days after the publication of this Notice there is filed with the Secretary of the District Board a petition meeting the standards set forth in Sec. 67.12(12)(e)5, Wis. Stats., requesting a referendum thereon at a special election.

Dated November 18, 2021.

BY ORDER OF THE DISTRICT BOARD

District Secretary

# GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

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

## RESOLUTION NO. M-2021 B

### 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-2021 B - 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 \_\_\_\_\_  
Ram Bhatia \_\_\_\_\_  
William Duncan \_\_\_\_\_  
Zaida Hernandez-Irisson \_\_\_\_\_  
Rebecca Matoska-Mentink \_\_\_\_\_  
Bethany Ormseth \_\_\_\_\_  
Jason Tadlock \_\_\_\_\_  
Pamela Zenner-Richards \_\_\_\_\_  
Scott Pierce \_\_\_\_\_

Top863.docx 11/05/21



RESOLUTION NO. M-2021 B

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-I (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 2.50% 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, 2021. Interest on the Notes shall be payable monthly on the first (1st) 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 18, 2021.

---

R. Scott Pierce  
Chairperson

ATTEST:

---

Zaida Hernandez-Irisson  
Secretary

(SEAL)

APPENDIX A-I  
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.

<u>Borrower:</u>	Gateway Technical College
<u>Type of Credit:</u>	Taxable Revolving Line of Credit
<u>Loan Amount:</u>	\$5,000,000.00
<u>Purpose:</u>	Working Capital: Immediate expenses of operating and maintaining the public instruction in the district during the Borrower’s current school year
<u>Interest Rate:</u>	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 effective interest rate be less than 2.50%. 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 1 <sup>st</sup> of each month during the time any disbursement or draw remains outstanding.
<u>Disbursements/ Draws:</u>	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, 2022.

<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, 2022 (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"><li>(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.</li><li>(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.</li><li>(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</li></ol>

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, 2021. 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, 2022, 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.

(remainder of page intentionally left blank)

Governing Law:

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

Dated as of:

November 8, 2021

Sincerely,



Kyle Vitkus  
Vice President  
Commercial Banking

ACCEPTANCE

This Commitment as outlined above was accepted by action of the District Board on \_\_\_\_\_, 2021.

\_\_\_\_\_  
Sharon Johnson  
CFO, Vice President of Finance and Administration



APPENDIX B-1

Form of Note

R-I

\$5,000,000

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

Maturity Date

Original Issue Date

November 1, 2022

\_\_\_\_\_, 202\_

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 1 month LIBOR plus 2.25% per annum, which rate will be adjusted at any time that the 1 month LIBOR changes. Notwithstanding the foregoing, at no time will the interest rate of this Note be less than 2.50% 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 first (1<sup>st</sup>) 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,

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 18, 2021. 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 \_\_\_\_\_

R. Scott Pierce  
Chairperson

(SEAL)

By \_\_\_\_\_

Zaida Hernandez-Irisson  
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 (o act must accompany this Note.

# GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

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

## ANNUAL COMPREHENSIVE FINANCIAL REPORT AND SINGLE AUDIT REPORT FOR FISCAL YEAR ENDING JUNE 30, 2021

College Ends Policy: A representative from the College’s audit firm, CliftonLarsonAllen, LLP, will present the Annual Comprehensive Financial Report and Single Audit Report for the fiscal year ended June 30, 2021 for receipt by the Gateway Technical College Board of Trustees.

Supporting Documents: 2021 Annual Comprehensive Financial Report (ACFR) available online at <https://www.gtc.edu/documents/acfr-2021>  
Single Audit Report (attached)  
Governance (Management) Communications (attached)

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

Staff Liaison: Sharon Johnson

Top958.docx 11/12/2021

**Gateway Technical College District**  
Kenosha, Wisconsin

**Federal and State Awards Report**

June 30, 2021



WEALTH ADVISORY | OUTSOURCING  
AUDIT, TAX, AND CONSULTING

[CLAconnect.com](http://CLAconnect.com)

November 18, 2021

## Table of Contents

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 .....	1
Independent Auditors' Report on Compliance for Each Major Federal and State Program and on Internal Control Over Compliance; and Report on the Schedules of Expenditures of Federal and State Awards Required by the Uniform Guidance and the Wisconsin <i>State Single Audit Guidelines</i> .....	3
Schedule of Expenditures of Federal Awards .....	6
Schedule of Expenditures of State Awards.....	7
Notes to the Schedules of Expenditures of Federal and State Awards .....	9
Schedule of Findings and Questioned Costs .....	13



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

To the Board of Directors  
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 the business-type activity and the aggregate discretely presented component unit of Gateway Technical College District (the "District"), as of and for the year ended June 30, 2021, 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 8, 2021. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component unit, as described in our report on the District's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**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) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Board of Directors  
Gateway Technical College District

### **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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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**

Wauwatosa, Wisconsin  
November 8, 2021





**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS REQUIRED BY THE UNIFORM GUIDANCE AND THE WISCONSIN STATE SINGLE AUDIT GUIDELINES**

To the Board of Directors  
Gateway Technical College District  
Kenosha, Wisconsin

**Report on Compliance for Each Major Federal and State Program**

We have audited Gateway Technical College District's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *Wisconsin State Single Audit Guidelines* 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, 2021. 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 *Wisconsin State Single Audit Guidelines*. Those standards, the Uniform Guidance, and the *Wisconsin 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 and 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.

Board of Directors  
Gateway Technical College District

***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, 2021.

**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 and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the Wisconsin *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 and 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 and 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 and 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 Wisconsin *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

Board of Directors  
Gateway Technical College District

**Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the Wisconsin State Single Audit Guidelines**

We have audited the financial statements of the business-type activity and the discretely presented component unit of the District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 8, 2021, which contained unmodified opinions on those financial statements and made reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the Wisconsin *State Single Audit Guidelines* and is 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 schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

Wauwatosa, Wisconsin  
November 8, 2021

Gateway Technical College District  
Kenosha, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	Grant Amount	Grant Period	Revenue	Federal Expenditures	Local Expenditures	Total Expenditures	Subrecipient Payment
U.S. Department of Interior 477 Cluster Indian Education-Higher Education Grant Program	15.114	Direct Program	N/A	\$ -	7/1/20-6/30/21	\$ 1,949	\$ 1,949	-	\$ 1,949	\$ -
U.S. Department of Labor Trade Adjustment Assistance Community College & Career Expanding Community College Apprenticeship Initiative	17.285	AACC/DOL	AP-33025-19-75-A-11	140,000	7/1/19-2/28/22	5,137	5,137	-	5,137	-
National Science Foundation Advanced Technological Education Advancing Mfg through Integration of IT	18.571	NSF (ATE)	1901714	300,000	7/15/19-6/30/22	81,091	81,091	-	81,091	5,625
Department of the Treasury Coronavirus Relief Fund (COVID-19) Higher Education Institution Financial Asst.	21.019	WI Dept. of Administration	N/A	523,383	3/1/20-11/1/20	523,383	523,383	-	523,383	-
U.S. Department of Education Adult Education - Basic Grants to States Adult Basic Education-Comprehensive Services	84.002A	WTCS	06-016-146-121	945,129	7/1/20-6/30/21	483,529	483,529	461,594	945,123	-
Other Education- Institutional Aid Strengthening Institutions Title III	84.031A	Direct Program	P031A200047	450,000	10/1/20-9/30/21	193,949	193,949	-	193,949	-
TRIO Cluster TRIO Student Support Services	84.042A	Direct Program	P042A150585-19	253,032	9/1/19-10/30/20	51,075	51,075	-	51,075	-
TRIO Student Support Services	84.042A	Direct Program	P042A200327	261,888	9/1/20-8/31/21	184,661	184,661	-	184,661	-
TRIO Student Support Services	84.042A	Direct Program	N/A	-	9/1/20-8/31/21	10,000	10,000	-	10,000	-
Total TRIO Cluster				514,920		245,736	245,736	-	245,736	-
Student Financial Assistance Cluster: Supplemental Educational Opportunity Grant	84.007	Direct Program	N/A	-	7/1/20-6/30/21	333,323	333,323	-	333,323	-
Federal Work-Study Program	84.033	Direct Program	N/A	-	7/1/20-6/30/21	236,251	236,251	-	236,251	-
Federal PELL Grant Program	84.063	Direct Program	N/A	-	7/1/20-6/30/21	8,053,659	8,053,659	-	8,053,659	-
Federal Direct Student Loans	84.268	Direct Program	N/A	-	7/1/20-6/30/21	8,629,321	8,629,321	-	8,629,321	-
Total Student Financial Assistance Cluster				-		17,252,554	17,252,554	-	17,252,554	-
Career and Technical Education - Basic Grants to States Success Coaching & Tutoring to Strength College Connection Path	84.048A	WTCS	06-080-150-251	176,488	7/1/20-6/30/21	173,133	173,133	-	173,133	-
Pathways to Student Success	84.048A	WTCS	06-081-150-211	49,741	7/1/20-6/30/21	49,741	49,741	-	49,741	-
Equity Retention & Student Success Project	84.048A	WTCS	06-083-150-231	1,100,065	7/1/20-6/30/21	661,831	661,831	438,235	1,100,066	-
Equity Retention & Student Success Project	84.048A	WTCS	06-084-150-220	42,206	7/1/19-9/30/20	10,256	10,256	-	10,256	-
Equity Retention & Student Success Project	84.048A	WTCS	06-084-150-221	74,436	7/1/20-9/30/21	71,104	71,104	-	71,104	-
NTO-Training & Employment	84.048A	WTCS	06-085-150-260	42,682	7/1/19-9/30/20	2,381	2,381	-	2,381	-
NTO-Training & Employment	84.048A	WTCS	06-085-150-261	44,122	7/1/20-6/30/21	44,122	44,122	-	44,122	-
Total Career and Technical Education - Basic Grants to States				1,529,740		1,012,568	1,012,568	438,235	1,450,803	-

Gateway Technical College District  
Kenosha, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	Grant Amount	Grant Period	Revenue	Federal Expenditures	Local Expenditures	Total Expenditures	Subrecipient Payment
Open Textbooks Pilot Program Open Resources for Nursing	84.116T	CVTC/DOL	MOU	13,450	8/29/18-8/29/22	13,450	13,450	-	13,450	-
Gaining Early Awareness and Readiness for Undergraduate Programs(GEAR UP)	84.334	WI DPI	N/A	-	7/1/20-6/30/21	-	-	-	-	-
Education Stabilization Fund (COVID-19) Gateway Technical College Emergency Relief Funding (COVID-19) Gateway Technical College CARES (COVID-19) Gateway Technical College CARES Too Total Education Stabilization Fund	84.425E 84.425F 84.425M	Direct Program Direct Program Direct Program	P425E200190 P425F200565 P425M200023	9,749,869 14,849,821 452,153 24,851,843	4/20/20-1/16/22 5/4/20-5/11/22 5/5/20-3/3/22	990,506 4,888,601 67,998 5,947,105	990,506 4,888,601 67,998 5,947,105	- - - -	990,506 4,888,601 67,998 5,947,105	- - - -
<b>Total - U.S. Department of Education</b>				<b>27,855,082</b>		<b>25,148,891</b>	<b>25,148,891</b>	<b>899,829</b>	<b>26,048,720</b>	<b>-</b>
U.S. Department of Children & Families Early Childhood Program Accreditation T.E.A.C.H. Early Childhood Scholarship Total WI Early Childhood Education	93.575 93.575	Direct Program Direct Program	Letter 6/13/18 Letter 6/13/18	56,427 60,630 117,057	6/15/18-8/31/23 6/15/18-6/20/22	7,479 - 7,479	7,479 - 7,479	- - -	7,479 - 7,479	- - -
Cooperation for National and Community Service AmeriCorps	94.006	Direct Program	N/A	-	7/1/20-6/30/21	2,389	2,389	-	2,389	-
U.S. Department of Homeland Security FEMA-Assistance to Firefighters FEMA-Assistance to Firefighters Total U.S Department of Homeland Security	97.044 97.044	Direct Program Direct Program	06-007-153-110 06-010-153-121	38,427 14,318 52,745	7/1/19-8/3/20 8/1/20-7/6/21	- 12,444 12,444	- 12,444 12,444	- 1,868 1,868	- 14,312 14,312	- - -
<b>TOTAL FEDERAL AWARDS</b>				<b>\$ 28,988,267</b>		<b>\$ 25,782,763</b>	<b>\$ 25,782,763</b>	<b>\$ 901,697</b>	<b>\$ 26,684,460</b>	<b>\$ 5,625</b>

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

**Gateway Technical College District  
Kenosha, Wisconsin**

**SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Grant Number	Grant Period	Grant Amount	Revenue	State Expenditures	Local Expenditures	Total Expenditures	Subrecipient Payment
<b>Wisconsin Higher Education Aids Board</b>										
Wisconsin Handicap	235.112	Direct Program	N/A	7/1/20-6/30/21	-	2,700	2,700	-	2,700	-
Wisconsin Higher Education Grant	235.102	Direct Program	N/A	7/1/20-6/30/21	-	1,600,806	1,600,806	-	1,600,806	-
WI GI Bill Remission Aid	235.105	Direct Program	N/A	7/1/20-6/30/21	-	82,978	82,978	-	82,978	-
Minority Undergraduate Retention Grant	235.107	Direct Program	N/A	7/1/20-6/30/21	-	52,740	52,740	-	52,740	-
Wisconsin Covenant Scholarship	235.108	Direct Program	N/A	7/1/20-6/30/21	-	-	-	-	-	-
Academic Excellence Scholarship	235.109	Direct Program	N/A	7/1/20-6/30/21	-	1,125	1,125	-	1,125	-
Talent Incentive Program	235.114	Direct Program	N/A	7/1/20-6/30/21	-	44,650	44,650	-	44,650	-
Wisconsin Nursing Student Loans	235.117	Direct Program	N/A	7/1/20-6/30/21	-	3,000	3,000	-	3,000	-
Technical Excellence Scholarship	235.119	Direct Program	N/A	7/1/20-6/30/21	-	41,067	41,067	-	41,067	-
Indian Student Assistance Grant	235.132	Direct Program	N/A	7/1/20-6/30/21	-	1,100	1,100	-	1,100	-
<b>Total Wisconsin Higher Education Aids Board</b>					-	1,830,166	1,830,166	-	1,830,166	-
<b>Wisconsin Technical College System</b>										
Emergency Assistance Grants	292.104	Direct Program	06-006-104-111	7/1/20-6/30/21	18,939	14,105	14,105	-	14,105	-
Student Emergency Fund										
<b>State Aid for Technical Colleges</b>										
State Aids - General	292.015	Direct Program	N/A	7/1/20-6/30/21	-	4,821,300	4,821,300	-	4,821,300	-
State Aids - Performance Based	292.015	Direct Program	N/A	7/1/20-6/30/21	-	2,045,918	2,045,918	-	2,045,918	-
State Aids - Prior Year	292.015	Direct Program	N/A	7/1/20-6/30/21	-	23,100	23,100	-	23,100	-
<b>Total State Aids for Technical Colleges</b>					-	6,890,318	6,890,318	-	6,890,318	-
<b>State Leadership</b>										
Ability to Benefit State Process Implementation	292.124	Direct Program	06-017-124-191	12/1/20-11/30/21	1,202	904	904	-	904	-
Production Inside Out	292.124	Direct Program	06-041-124-191	7/1/20-6/30/21	42,000	42,000	42,000	-	42,000	-
<b>Total State Leadership</b>					43,202	42,904	42,904	-	42,904	-
<b>Grants to District Boards</b>										
State Grant Apprentice-Related Instruction	292.124	Direct Program	06-032-124-111	7/1/20-6/30/21	21,144	21,144	21,144	-	21,144	-
Maintenance Technician	292.124	Direct Program	06-033-124-111	7/1/20-6/30/21	12,752	10,250	10,250	-	10,250	-
HVAC Related Instruction	292.124	Direct Program	06-034-124-111	7/1/20-6/30/21	14,126	14,126	14,126	-	14,126	-
Barber Apprenticeship Related Instruction	292.124	Direct Program	06-035-124-180	1/1/20-1/9/21	28,350	20,027	20,027	-	20,027	-
AMN-Southeast Project	292.124	Direct Program	06-039-124-111	7/1/20-6/30/21	8,064	8,064	8,064	-	8,064	-
Mechatronics Instruction	292.124	Direct Program			84,436	73,611	73,611	-	73,611	-
<b>Total State Grant Apprentice-Related Instruction</b>					174,836	140,531	140,531	-	140,531	-
<b>Developing Markets</b>										
IT Data Specialist	292.124	Direct Program	06-059-124-149	7/1/19-9/30/21	200,000	52,374	52,374	-	52,374	-
<b>Industry 4.0 Consortium - Automated Manufacturing Systems Technology</b>										
Automated Manufacturing Systems Tech	292.124	FVTC	12-258-124-130	7/1/19-06/30/21	260,000	140,531	140,531	-	140,531	-
<b>Career Pathways</b>										
Early Childhood Education Career Pathway Academy	292.124	Direct Program	06-062-124-121	7/1/20-9/30/21	154,750	87,710	87,710	29,237	116,947	-
CHANCE	292.124	Direct Program	06-073-124-121	7/1/20-9/30/21	193,114	127,351	127,351	42,450	169,801	-
<b>Total Career Pathways</b>					347,864	215,061	215,061	71,687	286,748	-
<b>Core Industries</b>										
Gateway & Western: Augmented Reality Welding	292.124	Direct Program	06-063-124-130	7/1/19-6/30/21	750,000	235,652	235,652	-	235,652	97,477
Nursing-Associate Degree Expansion	292.124	Direct Program	06-071-124-131	7/1/20-6/30/21	250,000	250,000	250,000	-	250,000	-
Best Practices Consortium Grant	292.124	Direct Program	06-072-124-131	7/1/20-6/30/22	748,369	446,708	446,708	-	446,708	441,550
<b>Total Core Industries</b>					1,748,369	932,360	932,360	-	932,360	539,027

**Gateway Technical College District  
Kenosha, Wisconsin**

**SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	Grant Number	Grant Period	Grant Amount	Revenue	State Expenditures	Local Expenditures	Total Expenditures	Subrecipient Payment
Completion										
Diversity and Student Support Services	292.124	Direct Program	06-079-124-160	7/1/19-9/30/20	300,000	11,839	11,839	-	11,839	-
Diversity and Student Support Services	292.124	Direct Program	06-079-124-161	7/1/20-6/30/21	300,000	200,630	200,630	66,877	267,507	-
Total Completion					600,000	212,469	212,469	66,877	279,346	-
Professional Growth										
Occupational Competency	292.124	Direct Program	06-118-124-151	7/1/20-6/30/21	15,380	7,690	7,690	7,690	15,380	-
Professional Development	292.124	Direct Program	06-119-124-151	7/1/20-6/30/21	96,569	64,379	64,379	32,190	96,569	-
Total Professional Growth					111,949	72,069	72,069	39,880	111,949	-
<b>WISCONSIN TECHNICAL COLLEGE SYSTEM(Continued)</b>										
Workforce Advancement Training Grants										
Visko	292.124	Direct Program	06-175-124-170	7/1/19-11/30/20	20,457	-	-	-	-	-
Certified Power	292.124	Direct Program	06-178-124-170	7/1/19-11/30/20	33,710	-	-	-	-	-
Kenall	292.124	Direct Program	06-180-124-170	7/1/19-11/30/20	23,121	-	-	-	-	-
LaVelle Industries	292.124	Direct Program	06-181-124-170	7/1/19-11/30/20	28,121	-	-	-	-	-
Adams Electric	292.124	Direct Program	06-182-124-170	7/1/19-11/30/20	20,902	13,872	13,872	-	13,872	-
InSinkErator	292.124	Direct Program	06-185-124-171	7/1/20-6/30/21	17,287	17,086	17,086	-	17,086	-
SC Johnson	292.124	Direct Program	06-189-124-171	7/1/20-6/30/21	21,675	20,859	20,859	-	20,859	-
Jacquet Midwest	292.124	Direct Program	06-190-124-171	7/1/20-9/30/21	17,900	6,637	6,637	-	6,637	-
Adams Electric	292.124	Direct Program	06-195-124-171	7/1/20-9/30/21	22,013	7,395	7,395	-	7,395	-
Total WAT Training Grants					205,186	65,849	65,849	-	65,849	-
Total 292.124					3,601,006	1,807,228	1,807,228	178,443	1,985,671	539,027
Department of Workforce-WI Fast Forward										
WI-Fast Forward H.S. Certification-Welding	445.109	Direct Program	EF182HS10015	9/7/18-9/30/20	150,000	-	-	-	-	-
WI-Fast Forward H.S. Certification-Nursing	445.109	Direct Program	EFF18HS10001	7/1/18-6/30/21	98,824	22,252	22,252	-	22,252	-
WI-FF BWS Trng/Certification-Gateway/Rac Only	445.109	RAMAC	FF182TL13553	8/14/18-9/30/20	400,000	13,067	13,067	-	13,067	-
WI-Fast Forward Dual Enrollment	445.109	Direct Program	EFF18IDE10002	6/20/18-6/30/21	290,000	55,901	55,901	-	55,901	-
Total Dept. of Workforce-WI Fast Forward					938,824	91,220	91,220	-	91,220	-
Fire Fighter Training 2%	292.137	Direct Program	100-137	7/1/20-6/30/21	-	36,533	36,533	-	36,533	-
Property Tax Relief Aid	292.162	Direct Program	N/A	7/1/20-6/30/21	-	32,703,691	32,703,691	-	32,703,691	-
Total Wisconsin Technical College System					4,558,769	41,543,095	41,543,095	178,443	41,721,538	539,027
Department of Workforce Development										
Local Youth Apprenticeship Grants										
Gateway Consortium-WI/Youth Apprenticeship	445.107	Direct Program	DWD Log #3868 COMET Contract #4895	6/30/21-6/30/21	35,692	34,835	34,835	-	34,835	-
Wisconsin Department of Revenue										
State Aids - Personal property	835.103	Direct Program	N/A	7/1/20-6/30/21	-	120,548	120,548	-	120,548	-
State Aid-Computers	835.109	Direct Program	N/A	7/1/20-6/30/21	-	122,369	122,369	-	122,369	-
Total WI Department of Revenue					-	242,917	242,917	-	242,917	-
<b>TOTAL STATE PROGRAMS</b>					\$ 4,594,461	\$ 43,651,013	\$ 43,651,013	\$ 178,443	\$ 43,829,456	\$ 539,027

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

**GATEWAY TECHNICAL COLLEGE DISTRICT  
NOTES TO SCHEDULES OF EXPENDITURES OF  
FEDERAL AND STATE AWARDS  
Year Ended June 30, 2021**

**NOTE 1 - BASIS OF PRESENTATION**

The accompanying Schedules of Expenditures of Federal and State Awards include the federal grant and state grant activity of Gateway Technical College District (the "District") and are presented on the accrual basis of accounting. The information in these schedules is 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 *Wisconsin 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 these schedules are presented in accordance with the modified basis of accounting and are generally in agreement with revenues and expenditures reporting in the District's 2020-2021 fund financial statements. Such expenditures are recognized following the cost principles or U.S. Treasury requirements contained in the Uniform Guidance and the *Wisconsin 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 programs that exceed recorded District expenditures. Because of subsequent program adjustments, these amounts may differ from the prior year's ending balances.

**NOTE 3 - OVERSIGHT AND COGNIZANT AGENCIES**

The District's federal oversight agency for audit is the U.S. Department of Education. The District's state cognizant agency is the Wisconsin Technical College System.

Grant monies received and disbursed by the District are for specific purposes and are subject to review and audit by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon prior experience, the District does not believe that such disallowances, if any, would have a material effect on the financial position of the District. As of June 30, 2021 management was not aware of any material questioned or disallowed costs as a result of grant audits in process or completed.

**NOTE 4 – STUDENT FINANCIAL AID PROGRAMS**

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



**GATEWAY TECHNICAL COLLEGE DISTRICT  
NOTES TO SCHEDULES OF EXPENDITURES OF  
FEDERAL AND STATE AWARDS  
Year Ended June 30, 2021**

**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	\$ 4,004,681
Unsubsidized Stafford Loans	4,609,861
Plus Loans	<u>14,779</u>
Total Direct Loans	<u>\$ 8,629,321</u>

**NOTE 6 – RECONCILIATION OF FEDERAL REVENUES TO BASIC FINANCIAL STATEMENTS**

The following is a reconciliation of federal revenues per the schedule of expenditures of federal awards to the federal revenues per the District basic financial statements.

Revenues per schedule of expenditures of federal awards	\$25,782,763
Add other federal funding	<u>15,508</u>
Revenues per basic financial statements	<u>\$ 25,798,271</u>
Revenues per basic financial statements	
Operating revenue – federal grants	\$ 16,354,334
Non-operating revenue – federal grants	8,053,659
Capital grants	<u>1,390,278</u>
Total	<u>\$ 25,798,271</u>

**NOTE 7 – RECONCILIATION OF STATE REVENUES TO BASIC FINANCIAL STATEMENTS**

The following is a reconciliation of state revenues per the schedule of expenditures of state award to the state revenues per the District’s basic financial statements.

Revenues per schedule of expenditures of state awards	\$43,651,013
Plus:	
Radio Grant	30,000
Less:	
Prior year adjustment	<u>5,891</u>
Revenues per basic financial statements	<u>\$ 43,675,122</u>
Revenues per basic financial statements	
Operating revenue – state grants	\$ 3,732,051
Non-operating revenue:	
State Appropriations	39,836,926
Capital Grants	<u>106,145</u>
Total	<u>\$ 43,675,122</u>

**GATEWAY TECHNICAL COLLEGE DISTRICT  
NOTES TO SCHEDULES OF EXPENDITURES OF  
FEDERAL AND STATE AWARDS  
Year Ended June 30, 2021**

**NOTE 8 – PROGRAMS NOT SUBJECT TO SINGLE AUDIT**

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

<b>ID Number</b>	<b>Funding Agency</b>	<b>Name of Program</b>	<b>Amount</b>
835.103	Wisconsin Department of Revenue	State Aid – Personal Property	\$ 120,548
835.109	Wisconsin Department of Revenue	State Aid – Computers	122,369

**NOTE 9 - INDIRECT COSTS**

The District has elected to not use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance and the *State Single Audit Guidelines*.

**NOTE 10 - SUBRECIPIENTS**

The District did not pass any federal or state grant funding to any subrecipients for the year ending June 30, 2021.

*This information is an integral part of the accompanying  
schedules of expenditures of federal and state awards.*

**GATEWAY TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2021**

**Section I – Summary of Auditors’ Results**

**Financial Statements**

- |  |                                      |
|--|--------------------------------------|
| 1. Type of auditor’s report issued:                      | Unmodified                           |
| 2. Internal control over financial reporting:            |                                      |
| • Material weakness(es) identified?                      | _____ yes <u>  X  </u> no            |
| • Significant deficiency(ies) identified?                | _____ yes <u>  X  </u> none reported |
| 3. Noncompliance material to financial statements noted? | _____ yes <u>  X  </u> no            |

**Federal Awards**

- |   |                                      |
|---|--------------------------------------|
| 1. Internal control over major programs:  |                                      |
| • Material weakness(es) identified?   | _____ yes <u>  X  </u> no            |
| • Significant deficiency(ies) identified?   | _____ yes <u>  X  </u> none reported |
| 2. Type of auditor’s report issued on compliance for major federal programs:                          | Unmodified                           |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | _____ yes <u>  X  </u> no            |

**Identification of Major Federal Programs**

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425	Higher Education Emergency Relief Funding
Dollar threshold used to distinguish between	
Type A programs:	\$773,483
Type B programs:	\$193,371
Auditee qualified as low-risk auditee?	_____ <u>  X  </u> yes    _____ no

**GATEWAY TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2021**

**Section I – Summary of Auditors’ Results (continued)**

**State Awards**

1. Internal control over major programs:
  - Material weakness(es) identified? \_\_\_\_\_ yes      X   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes      X   none reported
2. Type of auditor’s report issued on compliance for major state programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines*? \_\_\_\_\_ yes      X   no

**Identification of Major State Programs**

<u>State ID Number(s)</u>	<u>Name of State Program</u>
235.112	Wisconsin Handicap Grant
235.114	Talent Incentive Program Grant
292.105	State Aid for Technical Colleges
292.124	Workforce Advancement Training
292.162	Property Tax Relief Aid

Dollar threshold used to distinguish between Type A and type B programs: \$ 250,000

Auditee qualified as low-risk auditee?   X   yes    \_\_\_\_\_ no

**GATEWAY TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2021**

**Section II – Financial Statement Findings**

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

**Section III – Findings and Questioned Costs – Major Federal and State Programs**

There are no findings required to be reported in accordance with the CFR 200.516(a) or the Wisconsin *State Audit Guidelines* for the year ended June 30, 2021.

**Section IV - Other Issues**

1. Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? \_\_\_\_\_ yes      X   no

2. Does the auditor's report show audit issues (i.e. material noncompliance, nonmaterial noncompliance, questioned costs, material weaknesses, significant deficiencies, management letter comments, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the Wisconsin *State Single Audit Guidelines*:

Wisconsin Higher Education Aids Board	_____ yes	<u>  X  </u> no
Wisconsin Technical College System Board	_____ yes	<u>  X  </u> no
Wisconsin Department of Public Instruction	_____ yes	<u>  X  </u> no
Wisconsin Department of Workforce Development	_____ yes	<u>  X  </u> no
Wisconsin Department of Revenue	_____ yes	<u>  X  </u> no

3. Was a management letter or other document conveying audit comments issued as a result of this audit? \_\_\_\_\_ yes      X   no

4. Name and signature of Principal.

  
\_\_\_\_\_  
Jordan Boehm, CPA

Date of report

November 8, 2021



To the District Board  
Gateway Technical College District  
Kenosha, Wisconsin

We have audited the financial statements of Gateway Technical College District (the "District") and its discretely presented component unit as of and for the year ended June 30, 2021, and have issued our report thereon dated November 8, 2021. We did not audit the financial statements of the Gateway Technical College Foundation, Inc. (the "Foundation") which represents one hundred percent of the assets, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Foundation, is based solely on the report of the other auditors. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, 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 *Wisconsin State Single Audit Guidelines*, 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.

As described in Note 8, the District changed accounting policies related to the accounting for fiduciary activities by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 84, *Fiduciary Activities*, in 2021. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the statement of revenues, expenses, and changes in net position.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. 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 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.

- Management's estimate of the 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 the 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 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.

#### 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. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

#### ***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 8, 2021.

***Management consultations with other independent accountants***

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

***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 District’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 and state awards (SEFA and 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 complies with the requirements of the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA and SESA is 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 8, 2021.

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 8, 2021.

The introductory and statistical sections accompanying the financial statements, which is the responsibility of management, was prepared for purposes of additional analysis and is 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.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

\* \* \*

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**

Wauwatosa, Wisconsin  
November 8, 2021

**SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT**  
**Gateway Technical College**  
**Business-Type Entity**  
**Year Ended June 30, 2021**

<b>UNCORRECTED ADJUSTMENTS</b>	<b>Effect of misstatements on:</b>			
<b>Description</b>	<b>Assets and Deferred Outflows of Resources</b>	<b>Liabilities and Deferred Inflows of Resources</b>	<b>Fund Balance / Net Assets</b>	<b>Net Expense/Revenue and Change in Net Assets / Fund Balance</b>
The District recognized revenue for the institutional portion of the HEERF II funding at a proportion greater than the student portion of the HEERF II funding. The grant agreement contains a condition that the District can not recognize revenue for the institutional portion at a level greater than the proportion of the student portion recognized.	\$ -	\$ (129,036)	\$ 129,036	\$ 129,036
Net current year misstatements (Iron Curtain Method)	-	(129,036)	129,036	129,036
Net prior year misstatements	-	-	-	-
Combined current and prior year misstatements (Rollover Method)	\$ -	\$ (129,036)	\$ 129,036	\$ 129,036
Financial statement totals	\$ 211,679,311	\$ (147,234,730)	\$ (64,444,581)	\$ (10,575,198)
Current year misstatement as a % of financial statement totals (Iron Curtain Method)		0%	0%	-1%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)		0%	0%	-1%

**INADEQUATE DISCLOSURES**

The District recognized revenue for the institutional portion of the HEERF II funding at a proportion greater than the student portion of the HEERF II funding. The grant agreement contains a condition that the District can not recognize revenue for the institutional portion at a level greater than the proportion of the student portion recognized.



November 8, 2021

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

CliftonLarsonAllen LLP  
10401 W. Innovation Drive, Suite 300  
Wauwatosa, Wisconsin 53226

**Burlington Center**  
496 McCanna Pkwy.  
Burlington, WI 53105-3623

**Elkhorn Campus**  
400 County Road H  
Elkhorn, WI 53121-2046

**HERO(Health And  
Emergency Response  
Occupations) Center**  
380 McCanna Pkwy.  
Burlington, WI 53105-3622

**Horizon Center For  
Transportation  
Technology**  
4940 - 88th Avenue  
Kenosha, WI 53144-7467

**Inspire Center**  
3520 - 30th Avenue  
Kenosha, WI 53144-1690

**Kenosha Campus**  
3520 - 30th Avenue  
Kenosha, WI 53144-1690

**Lakeview Advanced  
Technology Center**  
9449 - 88th Avenue (Highway H)  
Pleasant Prairie, WI 53158-2216

**Racine Campus**  
1001 South Main Street  
Racine, WI 53403-1582

**SC Johnson  
iMET (Integrated  
Manufacturing  
& Engineering  
Technology) Center**  
Renaissance Business Park  
2320 Renaissance Blvd.  
Sturtevant, WI 53177-1763

**WGTD HD**  
Your Gateway to Public Radio  
wgtld.org  
262.564.3800

**gtc.edu**  
**800.247.7122**

This representation letter is provided in connection with your audit of the financial statements of Gateway Technical College District (the "District") and its discretely presented component unit as of June 30, 2021 and 2020, and the respective changes in financial position and, where applicable, cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing opinions 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 8, 2021, the following representations made to you during your audit.

**Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 30, 2021, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
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 are reasonable.
5. Significant estimates have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Significant estimates are estimates at the financial statement date that could change materially within the next year.
6. Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

7. 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.
8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
9. 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 and state award programs, and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements, have been properly recorded or disclosed in the financial statements.
11. 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.
12. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
13. We believe that all material expenditures that have been deferred to future periods will be recoverable.
14. Participation in a public entity risk pool has been properly reported and disclosed in the financial statements.
15. 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.

#### **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 District 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 transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal and state 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 District 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 District's financial statements communicated by employees, former employees, grantors, 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 waste 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 and state 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 District's related parties and all the related party relationships and transactions of which we are aware.
10. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, 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 the 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 District 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 complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.
17. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
18. 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.
19. The financial statements properly classify all funds and activities.
20. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
21. Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
22. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
23. Provisions for uncollectible receivables have been properly identified and recorded.
24. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
25. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
26. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

27. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.
28. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
29. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
30. 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.
31. We acknowledge our responsibility for presenting 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. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.
32. 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 *Wisconsin State Single Audit Guidelines* including requirements relating to preparation of the schedule of expenditures of federal and state awards.
  - b. We acknowledge our responsibility for presenting the schedule of expenditures of federal and state awards (SEFA and SESA) and related notes in accordance with the requirements of the Uniform Guidance and the *Wisconsin State Single Audit Guidelines*, and we believe the SEFA and SESA, including its form and content, is fairly presented in accordance with the Uniform Guidance and the *Wisconsin 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 is 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 the Wisconsin *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 and state awards, federal and 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 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 agencies or pass-through entities relevant to federal and state programs and related activities.
- h. We have received no requests from a federal and 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 Wisconsin *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 the *Wisconsin State Single Audit Guidelines*.
- u. We have issued management decisions for audit findings that relate to federal 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.
- v. We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.

- w. We have charged costs to federal and state awards in accordance with applicable cost principles.
- x. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and the Wisconsin *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 awarding agencies and pass-through entities, including all management decisions.
- y. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- z. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- aa. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*.

Signature:  Title: CFO/MP of Finance & Administration  
Sharon Johnson

Signature:  Title: Controller  
Chris Ziarko

# GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

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

## President's Goals 2021-2022

### **PRESIDENT'S GOAL #1**

Stabilize the college facility, cyber and financial infrastructure in a post COVID environment.

### **PRESIDENT'S GOAL #2**

Establish a continuous improvement model to strengthen the college culture and employee engagement.

### **PRESIDENT'S GOAL #3**

Establish at least three new critical industry partnerships to position the college for sustained growth.

### **PRESIDENT'S GOAL #4**

Grow leadership opportunities for executive staff.

### **PRESIDENT'S GOAL #5**

Provide oversight for the President's Office and Board during the transition of key administrative support staff.

- 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
      - a) Business and Workforce Solutions
      - b) High School
    - 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 **10/31/21**

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

**Staff Liaison:** Sharon Johnson

**GATEWAY TECHNICAL COLLEGE**  
**2021-22 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/21**

<u>COMBINED FUNDS</u>	2021-22 APPROVED BUDGET	2021-22 WORKING BUDGET	2021-22 ACTUAL TO DATE	PERCENT INCURRED
<b>REVENUE:</b>				
LOCAL GOVERNMENT	\$ 40,184,438	\$ 38,143,376	\$ 15	0.00%
STATE AIDS	43,621,978	46,040,636	5,126,226	11.13%
STATUTORY PROGRAM FEES	14,248,553	14,248,553	8,054,144	56.53%
MATERIAL FEES	724,775	724,775	424,959	58.63%
OTHER STUDENT FEES	2,585,986	2,585,986	1,310,341	50.67%
INSTITUTIONAL	9,825,520	9,825,520	1,324,593	13.48%
FEDERAL	21,941,454	21,941,454	12,008,959	54.73%
OTHER RESOURCES	17,080,000	17,965,618	5,758,600	32.05%
	<u>\$ 150,212,704</u>	<u>\$ 151,475,918</u>	<u>\$ 34,007,838</u>	22.45%
<b>TOTAL REVENUE &amp; OTHER RESOURCES</b>				
	<u>\$ 150,212,704</u>	<u>\$ 151,475,918</u>	<u>\$ 34,007,838</u>	22.45%
<b>EXPENDITURES BY FUNCTION:</b>				
INSTRUCTIONAL	\$ 63,672,864	\$ 64,505,256	\$ 18,332,183	28.42%
INSTRUCTIONAL RESOURCES	1,176,649	1,193,376	388,880	32.59%
STUDENT SERVICES	39,698,199	39,879,479	15,931,604	39.95%
GENERAL INSTITUTIONAL	12,064,377	12,191,219	4,395,519	36.05%
PHYSICAL PLANT	33,910,115	34,016,088	1,189,203	3.50%
AUXILIARY SERVICES	725,000	725,000	196,255	27.07%
PUBLIC SERVICES	415,500	415,500	149,155	35.90%
	<u>\$ 151,662,704</u>	<u>\$ 152,925,918</u>	<u>\$ 40,582,800</u>	26.54%
<b>TOTAL EXPENDITURES</b>				
	<u>\$ 151,662,704</u>	<u>\$ 152,925,918</u>	<u>\$ 40,582,800</u>	26.54%
<b>EXPENDITURES BY FUNDS:</b>				
GENERAL	\$ 87,727,741	\$ 88,990,955	\$ 26,630,636	29.93%
SPECIAL REVENUE - OPERATIONAL	6,216,863	6,216,863	1,161,033	18.68%
SPECIAL REVENUE - NON AIDABLE	24,854,100	24,854,100	11,626,226	46.78%
CAPITAL PROJECTS	15,350,000	15,350,000	(34,885)	-0.23%
DEBT SERVICE	16,789,000	16,789,000	1,003,534	5.98%
ENTERPRISE	725,000	725,000	196,255	27.07%
	<u>\$ 151,662,704</u>	<u>\$ 152,925,918</u>	<u>\$ 40,582,800</u>	26.54%
<b>TOTAL EXPENDITURES</b>				
	<u>\$ 151,662,704</u>	<u>\$ 152,925,918</u>	<u>\$ 40,582,800</u>	26.54%

**GATEWAY TECHNICAL COLLEGE  
2021-22 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/21**

<b><u>GENERAL FUND</u></b>	<b>2021-22 APPROVED BUDGET</b>	<b>2021-22 WORKING BUDGET</b>	<b>2021-22 ACTUAL TO DATE</b>	<b>PERCENT INCURRED</b>
<b>REVENUE:</b>				
LOCAL GOVERNMENT	\$ 22,336,233	\$ 20,295,171	\$ 15	0.00%
STATE AIDS	39,916,926	42,335,584	4,175,292	9.86%
STATUTORY PROGRAM FEES	14,248,553	14,248,553	8,054,144	56.53%
MATERIAL FEES	724,775	724,775	424,959	58.63%
OTHER STUDENT FEES	1,497,986	1,497,986	823,830	55.00%
FEDERAL REVENUE	30,748	30,748	95	0.31%
INSTITUTIONAL	6,472,520	6,472,520	432,579	6.68%
OTHER RESOURCES	<u>1,500,000</u>	<u>2,385,618</u>	<u>-</u>	0.00%
<b>TOTAL REVENUE &amp; OTHER RESOURCES</b>	<b><u>\$ 86,727,741</u></b>	<b><u>\$ 87,990,955</u></b>	<b><u>\$ 13,910,914</u></b>	<b>15.81%</b>
 <b>EXPENDITURES BY FUNCTION:</b>				
INSTRUCTIONAL	\$ 57,808,028	\$ 58,640,420	\$ 17,270,780	29.45%
INSTRUCTIONAL RESOURCES	1,161,649	1,178,376	388,880	33.00%
STUDENT SERVICES	12,589,542	12,770,822	3,496,001	27.37%
GENERAL INSTITUTIONAL	8,808,907	8,935,749	3,255,506	36.43%
PHYSICAL PLANT	<u>7,359,615</u>	<u>7,465,588</u>	<u>2,219,469</u>	29.73%
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 87,727,741</u></b>	<b><u>\$ 88,990,955</u></b>	<b><u>\$ 26,630,636</u></b>	<b>29.93%</b>

**GATEWAY TECHNICAL COLLEGE  
2021-22 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/21**

<u>SPECIAL REVENUE-OPERATIONAL FUND</u>	<b>2021-22 APPROVED BUDGET</b>	<b>2021-22 WORKING BUDGET</b>	<b>2021-22 ACTUAL TO DATE</b>	<b>PERCENT INCURRED</b>
<b>REVENUE:</b>				
LOCAL GOVERNMENT	\$ 2,049,205	\$ 2,049,205	\$ -	0.00%
STATE AIDS	1,655,452	1,655,452	165,191	9.98%
FEDERAL	2,346,706	2,346,706	1,650,976	70.35%
INSTITUTIONAL	<u>165,500</u>	<u>165,500</u>	<u>148,658</u>	89.82%
TOTAL REVENUE & OTHER RESOURCES	<u>\$ 6,216,863</u>	<u>\$ 6,216,863</u>	<u>\$ 1,964,825</u>	31.60%
<b>EXPENDITURES BY FUNCTION:</b>				
INSTRUCTIONAL	\$ 3,052,436	\$ 3,052,436	\$ 752,135	24.64%
STUDENT SERVICES	2,273,057	2,273,057	795,329	34.99%
GENERAL INSTITUTIONAL	500,870	500,870	299,532	59.80%
PHYSICAL PLANT	-	-	(835,118)	0.00%
PUBLIC SERVICE	<u>390,500</u>	<u>390,500</u>	<u>149,155</u>	38.20%
TOTAL EXPENDITURES	<u>\$ 6,216,863</u>	<u>\$ 6,216,863</u>	<u>\$ 1,161,033</u>	18.68%



**GATEWAY TECHNICAL COLLEGE  
2021-22 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/21**

<u>SPECIAL REVENUE-NON AIDABLE FUND</u>	<b>2021-22 APPROVED BUDGET</b>	<b>2021-22 WORKING BUDGET</b>	<b>2021-22 ACTUAL TO DATE</b>	<b>PERCENT INCURRED</b>
<b>REVENUE:</b>				
STATE AIDS	\$ 1,849,600	\$ 1,849,600	\$ 785,743	42.48%
OTHER STUDENT FEES	868,000	868,000	488,164	56.24%
INSTITUTIONAL	2,572,500	2,572,500	665,210	25.86%
FEDERAL	<u>19,564,000</u>	<u>19,564,000</u>	<u>10,034,085</u>	51.29%
<b>TOTAL REVENUE &amp; OTHER RESOURCES</b>	<u><u>\$ 24,854,100</u></u>	<u><u>\$ 24,854,100</u></u>	<u><u>\$ 11,973,202</u></u>	48.17%
 <b>EXPENDITURES BY FUNCTION:</b>				
STUDENT SERVICES	\$ 24,810,600	\$ 24,810,600	\$ 11,625,275	46.86%
GENERAL INSTITUTIONAL	<u>43,500</u>	<u>43,500</u>	<u>952</u>	2.19%
<b>TOTAL EXPENDITURES</b>	<u><u>\$ 24,854,100</u></u>	<u><u>\$ 24,854,100</u></u>	<u><u>\$ 11,626,226</u></u>	46.78%

**GATEWAY TECHNICAL COLLEGE  
2021-22 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/21**

<b><u>CAPITAL PROJECTS FUND</u></b>	<b>2021-22 APPROVED BUDGET</b>	<b>2021-22 WORKING BUDGET</b>	<b>2021-22 ACTUAL TO DATE</b>	<b>PERCENT INCURRED</b>
<b>REVENUE:</b>				
STATE AIDS	\$ 200,000	\$ 200,000	\$ -	0.00%
INSTITUTIONAL	150,000	150,000	2,713	1.81%
FEDERAL REVENUE	-	-	323,803	0.00%
OTHER RESOURCES	<u>15,000,000</u>	<u>15,000,000</u>	<u>5,500,000</u>	36.67%
<b>TOTAL REVENUE &amp; OTHER RESOURCES</b>	<b><u>\$ 15,350,000</u></b>	<b><u>\$ 15,350,000</u></b>	<b><u>\$ 5,826,516</u></b>	<b>37.96%</b>
<b>EXPENDITURES BY FUNCTION:</b>				
INSTRUCTIONAL	\$ 2,630,000	\$ 2,630,000	\$ 309,268	11.76%
INSTRUCTIONAL - RESOURCES	15,000	15,000	-	0.00%
STUDENT SERVICES	25,000	25,000	15,000	60.00%
GENERAL INSTITUTIONAL	2,480,000	2,480,000	839,530	33.85%
PHYSICAL PLANT	10,175,000	10,175,000	(1,198,683)	-11.78%
PUBLIC SERVICE	<u>25,000</u>	<u>25,000</u>	<u>-</u>	0.00%
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 15,350,000</u></b>	<b><u>\$ 15,350,000</u></b>	<b><u>\$ (34,885)</u></b>	<b>-0.23%</b>

**GATEWAY TECHNICAL COLLEGE  
2021-22 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/21**

<u><b>DEBT SERVICE FUND</b></u>	<b>2021-22 APPROVED BUDGET</b>	<b>2021-22 WORKING BUDGET</b>	<b>2021-22 ACTUAL TO DATE</b>	<b>PERCENT INCURRED</b>
<b>REVENUE:</b>				
LOCAL GOVERNMENT	\$ 15,754,000	\$ 15,754,000	\$ -	0.00%
INSTITUTIONAL	5,000	5,000	-	0.00%
OTHER RESOURCES	<u>580,000</u>	<u>580,000</u>	<u>258,600</u>	44.59%
<b>TOTAL REVENUE &amp; OTHER RESOURCES</b>	<u><b>\$ 16,339,000</b></u>	<u><b>\$ 16,339,000</b></u>	<u><b>\$ 258,600</b></u>	<b>1.58%</b>
 <b>EXPENDITURES BY FUNCTION:</b>				
INSTRUCTIONAL	\$ 182,400	\$ 182,400	\$ -	0.00%
GENERAL INSTITUTIONAL	231,100	231,100	-	0.00%
PHYSICAL PLANT	<u>16,375,500</u>	<u>16,375,500</u>	<u>1,003,534</u>	6.13%
<b>TOTAL EXPENDITURES</b>	<u><b>\$ 16,789,000</b></u>	<u><b>\$ 16,789,000</b></u>	<u><b>\$ 1,003,534</b></u>	<b>5.98%</b>

**GATEWAY TECHNICAL COLLEGE**  
**2021-22 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/21**

<b><u>ENTERPRISE FUND</u></b>	<b>2021-22 APPROVED BUDGET</b>	<b>2021-22 WORKING BUDGET</b>	<b>2021-22 ACTUAL TO DATE</b>	<b>PERCENT INCURRED</b>
<b>REVENUE:</b>				
LOCAL GOVERNMENT	\$ 45,000	\$ 45,000	\$ -	0.00%
OTHER STUDENT FEES	220,000	220,000	(1,653)	-0.75%
INSTITUTIONAL	<u>460,000</u>	<u>460,000</u>	<u>75,434</u>	16.40%
TOTAL REVENUE & OTHER RESOURCES	<u>\$ 725,000</u>	<u>\$ 725,000</u>	<u>\$ 73,781</u>	10.18%
<b>EXPENDITURES BY FUNCTION:</b>				
AUXILIARY SERVICES	<u>\$ 725,000</u>	<u>\$ 725,000</u>	<u>\$ 196,255</u>	27.07%
TOTAL EXPENDITURES	<u>\$ 725,000</u>	<u>\$ 725,000</u>	<u>\$ 196,255</u>	27.07%

# 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, 2021**

<b>Cash Balance: August 31, 2021</b>		\$ 40,909,059.55
 <b><u>PLUS:</u></b>		
Cash Receipts		5,606,148.61
		\$ 46,515,208.16
 <b><u>LESS:</u></b>		
Disbursement:		
Payroll	3,722,768.97	
Accounts Payable	<u>5,131,093.69</u>	<u>8,853,862.66</u>
 <b>Cash Balance: September 30, 2021</b>		 <b><u>\$ 37,661,345.50</u></b>

**DISPOSITION OF FUNDS**

Cash in Bank		(182,729.18)
Cash in Transit		60,460.68
Investments		37,778,389.00
Cash on Hand		<u>5,225.00</u>
 <b>Cash Balance: September 30, 2021</b>		 <b><u>\$ 37,661,345.50</u></b>

GATEWAY TECHNICAL COLLEGE  
MONTHLY INVESTMENT REPORT

JULY 2021 - JUNE 2022

	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-21	\$ 40,210,530	\$ 32,556,508	\$ (7,654,022)	\$ 2,661	\$ 2,661	0.09
AUGUST	32,556,508	39,198,011	6,641,503	2,864	5,525	0.09
SEPTEMBER	39,198,011	37,778,389	(1,419,622)	2,834	8,359	0.09
OCTOBER						
NOVEMBER						
DECEMBER						
January-22						
FEBRUARY						
MARCH						
APRIL						
MAY						
JUNE						

**INVESTMENT SCHEDULE**

**September 30, 2021**

<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	\$ 9,052,377	0.05	OPEN
JOHNSON BANK	Various	Open	28,726,012	0.10	OPEN
		TOTAL	<u>\$ 37,778,389</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)
- Transfer(s)
- Separation(s)

Ends Statements and/or Executive Limitations:

Section 3: Executive Limitations

Policy 3.3 – Employment, Compensation & Benefits

Staff Liaison: Jacqueline Morris

# Personnel Report

November 2021

## **Employment Approvals: New Hires**

Thaddeus Cellak

Instructor; Advanced Manufacturing; School of MEIT; iMet; Annual Salary: \$79,000.00

Effective: October 18, 2021

Denise Gill

Instructor, Nursing Assistant; School of Health; Elkhorn; Annual Salary: \$70,000.00

Effective: October 11, 2021

Zachary Hansen

Computer Support Technician; LID; Kenosha; Annual Salary: \$45,760.00 Effective:

October 11, 2021

Kellie Johnson

COVID Response Coordinator; Human Resources; Kenosha; Annual Salary: \$54,080.00

Effective: October 4, 2021

Christine Nielsen

Contact Center Associate; Student Services; Kenosha; Annual Salary: \$39,520.00

Effective: October 11, 2021

## **Promotion(s)**

Micheal Randolph

Associate Dean, School of Health; School of Health; Racine; Annual Salary: \$105,000.00

Effective: October 27, 2021

Curtis Turner

Director, Express Services; Student Services; Elkhorn; Annual Salary: \$77,250.00

Effective: October 25, 2021

## **Transfer(s)**

Tanner Duckworth

Distance Learning Support Technician; LID; Kenosha; Effective: October 4, 2021

## **Separation(s)**

Nancy Burdick

Dean Associate; Burlington; Effective: October 15, 2021

Andrea Jorgensen

Barbering Technology Aide; Kenosha; Effective: September 30, 2021

Mary Liesch

Learning Success Coach, Nursing; Kenosha; Effective: October 13, 2021

Kristine Yesbeck

Case Management Coordinator; Elkhorn; Effective: September 30, 2021

**NOVEMBER 2021 GRANT AWARDS**

**GATEWAY TECHNICAL COLLEGE DISTRICT BOARD**

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

**GRANT AWARDS**

Summary of Item: The college has received 1 new grant award.

Attachments: Grant Awards – November 2021

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

**NOVEMBER 2021 GRANT AWARDS**

<b>Project Number</b>	<b>Title</b>	<b>Purpose</b>	<b>Grant Period</b>	<b>Number Served</b>	<b>Funding Source</b>	<b>Total Budget</b>	<b>Grant Award</b>	<b>Matching Funds</b>
090	State Leadership Instructional Transformation Project	This project will enhance the didactic and experiential hybrid learning opportunities for Gateway students by providing technology resources and professional development training to all full-time college faculty. The College will provide Ipads and Kindle Paperwhites to faculty for use in their classes as well as the tools Mote and Poll Everywhere.	7/1/2021 – 6/30/2022	N/A	Wisconsin Technical College System	\$150,000	\$150,000	\$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 November 2021**  
lists all contracts for service completed or  
in progress 2021/2022 fiscal year.

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

Staff Liaison:             Matt Janisin

# BWS CFS Board Report FY22

	Sponsor Name	Course Numbers	Grant Type /	CFS Date /	Date Rec	Estimated CFS Cost
0001	Ellsworth Correction Center (REECC)	444-338-1cba		03/04/21		\$1,192,237.31
0002	KABA	196-848-1ZBA		03/12/21		\$1,344.00
0003	KABA	196-849-2ZBA, 196-850-2ZBA		03/12/21		\$2,688.00
0004	Industries for the Blind and Visually Impaired (IBVI)	103-840-1ZBV, 103-839-1ZBV, 103-844-1ZBV, 103-841-1ZBV		04/14/21		\$1,744.00
0005	CC&N	150-417-1CBC, 900-019-1CBC		04/29/21		\$17,326.80
0006	CC&N	413-463-1CBC, 413-464-1CBC, 804-163-1W7C		04/27/21		\$9,914.00
0007	Racine Correctional Institution (RCI)	444-331-1ZBR, 444-337-1ZBR, 444-316-1ZBR, 444-339-1ZBR, 804-370-1ZBR		04/27/21		\$45,680.00
0009	Racine Youthful Offenders Correctional Facility (RYOCF)	804-370-1ZBY, 801-301-1ZBY		04/23/21		\$14,550.00
0010	WRTP Big Step	607-104-1CMB		04/27/21		\$6,790.00
0011	Walworth County Economic Development Alliance - WCEDA	196-849-1ZBD		04/29/21		\$1,344.00
0012	Rust-Oleum	623-825-1ZBA, 462-491-1ZBA, 620-441-1ZBA, 623-825-1ZBB, 462-491-1ZBB, 620-441-1ZBB		05/27/21		\$6,753.00
0013	Styberg	444-337-1CBSSG, 444-339-1CBSSG, 804-370-3CBSSG, 444-316-1CBSSG, 444-331-1CBSSG, 449-412-1CBSSG		05/26/21		\$86,950.00
0014	Styberg	444-339-3CBST, 628-300-3CBST, 628-310-3CBST, 612-102-3CBST		05/26/21		\$48,694.73
0015	Modine Manufacturing	620-442-2CBA		06/02/21		\$2,414.40
0016	Rockwell Automation	620-443-1ZBA		06/10/21		\$5,855.20
0017	Caterpillar	442-430-2RBA, 900-019-2RBA		06/16/21		\$31,508.90
0018	RCK Foods 1377290/6451	620-440-1ZBA, 620-440-1ZBP, 900-020-1ZBP		06/08/21		\$2,898.40
0019	Snap-On Tools	900-019-1ZBS; 900-003-1M1SN		06/28/21		\$549.00
0020	SC Johnson Waxdale	462-463-1ZBA, 462-463-1ZBB, 462-463-1CBC		06/25/21		\$2,196.00
0021	Robert E Ellsworth Correctional Center (REECC)	444-339-1CBA, 804-370-1CBA, 801-302-1CBA, 103-804-1CBA		07/16/21		\$22,432.00

<b>0022</b>	Robert E Ellsworth Correctional Center (RECC)	444-331-1CBA, 444-337-1CBA, 444-316-1CBA,			07/16/21	\$41,088.00
<b>0023</b>	Rustoleum	413-406-1ZBA, 413-406-1ZBB, 620-444-1ZBA, 620-444-1ZBB			07/16/21	\$8,896.00
<b>0024</b>	Birds Eye Foods	900-019-1ZBB			07/01/21	\$2,329.96
<b>0025</b>	NC3	900-019-1M1Q3, 900-019-1M1QC			10/27/21	\$13,650.00
<b>0026</b>	Industries for the Blind and Visually Impaired (IBVI)	196-400-1ZBA, 196-400-1ZBB, 196-400-1ZBC			07/16/21	\$16,950.00
<b>0027</b>	<b>Adams Electric</b>	<b>196-813-1ZBAE; 900-003-1M1AE</b>	<b>195</b>		<b>07/16/21</b>	<b>\$4,000.00</b>
<b>0028</b>	Lake Geneva Boatline	900-019-1ZBG			07/16/21	\$7,369.28
<b>0029</b>	KABA	196-848-1ZBK			07/20/21	\$1,344.00
<b>0030</b>	KABA	196-849-2ZBK, 196-850-2ZBK			07/20/21	\$2,688.00
<b>0031</b>	InSinkErator	804-370-2ZBA, 444-339-2ZBA, 606-111-2ZBA, 623-185-2ZBA, 103-845-2ZBA			08/04/21	\$39,667.12
<b>0032</b>	Walworth County Jail	891-721-2ZBA, 859-777-2ZBA, 858-733-2ZBA, 854-733-2ZBA, 856-740-2ZBA, 859-798-2ZBA			08/17/21	\$5,925.00
<b>0033</b>	Pregis	462-491-2ZBA, 462-491-2ZBB, 462-491-2ZBC			08/17/21	\$5,340.00
<b>0034</b>	Industries for the Blind and Visually Impaired (IBVI)	900-019-1ZBVI			08/17/21	\$33.00
<b>0035</b>	Racine Youthful Offenders Correctional Facility (RYOCF)	620-310-2ZBA, 612-102-2ZBA, 628-310-2ZBA, 664-110-2ZBA, 620-303-2ZBA, 620-311-2ZBA, 628-411-2ZBA			09/09/21	\$58,770.00
<b>0036</b>	Racine Youthful Offenders Correctional Facility (RYOCF)	804-370-2ZBY, 801-301-2ZBY			09/09/21	\$14,820.00
<b>0037</b>	Rust-Oleum	612-409-2ZBA, 612-409-2ZBB			09/14/21	\$3,716.00
<b>0038</b>	InSinkErator	420-444-2ZBA			09/21/21	\$1,100.24
<b>0039</b>	RUSD -- Kobriger	<a href="https://docs.google.com/spreadsheets/d/1qj1kqUAG03wWPI5Cgj5R160RMWC/r6gJE/edit#gid=365064145">https://docs.google.com/spreadsheets/d/1qj1kqUAG03wWPI5Cgj5R160RMWC/r6gJE/edit#gid=365064145</a>			09/16/21	\$156,427.00
<b>0040</b>	KABA	196-848-3ZBK, 196-849-3ZBK, 196-850-3ZBK			10/01/21	\$4,032.00
<b>0041</b>	Lavelle Industries	900-019-2ZBLV			10/05/21	\$0.00
<b>0042</b>	Rust-Oleum	620-456-2ZBR, 620-456-2ZBB			10/13/21	\$4,560.00
<b>0043</b>	<b>Snap-On Tools</b>	<b>620-455-2ZBA</b>	<b>183</b>		<b>10/13/21</b>	<b>\$2,196.00</b>
<b>0044</b>	Adams Electric	620-449-2ZBA, 620-447-2ZBA, 620-448-2ZBA			10/21/21	\$1,778.38
<b>0045</b>	<b>Kenosha Correctional Center -- WI DOC</b>	<b>444-339-2CBK, 444-337-2CBK, 804-370-2CBK, 103-804-2CBK</b>			<b>10/29/21</b>	<b>\$53,992.00</b>



<b>0046</b>	<b>Kenosha Correctional Center -- WI DOC</b>	<b>444-316-3CBK, 444-331-3CBK</b>		<b>10/29/21</b>	<b>\$32,685.00</b>
<b>0047</b>	BRP, Inc.	103-845-2ZBR, 103-849-2ZBR, 103-849-2ZBS, 103-845-2ZBS, 103-849-2ZBT, 103-845-2ZBT		10/26/21	\$8,934.00
<b>0048</b>	BRP, Inc.	103-845-3ZBP, 103-849-3ZBP		10/26/21	\$1,464.00
<b>0049</b>	Case New Holland (CNH)	420-445-2ZBA, 420-492-2ZBA, 420-434- 2ZBA, 900-019-2ZBA		10/25/21	\$36,858.40
<b>0050</b>	Brunk Industries	444-441-2EBA		11/02/21	\$7,320.00
<b>0052</b>	WRTP Big Step	607-104-3CMB		11/02/21	\$7,095.00
<b>0053</b>	Adams Power	900-019-2ZBP		11/03/21	\$466.00
<b>0055</b>	Industries for the Blind and Visually Impaired (IBVI)	900-019-2ZBB, 900-019-2ZBV		11/05/21	\$732.00
<b>2000</b>	WI DOJ-LESB	504-320-1K1A, 5054-321-1K1A, 504- 322-1K1A, 504-317-1K1A		01/18/21	\$54,408.30
<b>2001</b>	Kunes Auto	504-465-1K1B		04/14/21	\$600.00
<b>2002</b>	Racine Police Department	504-481-1H1D		04/30/21	\$200.00
<b>2003</b>	WI DOJ-LESB	504-500-1K1B, 504-501-1K1B, 504-503- 1K1B, 504-506-1K1B, 504-510-1K1B		05/05/21	\$50,000.00
<b>2004</b>	WI DOJ-LESB	504-502-2K1B, 504-504-2K1B, 504-505- 2K1B, 504-507-2K1B, 504-508-2K1B, 504-509-2K1B, 504-511-2K1B		05/05/21	\$50,000.00
<b>2005</b>	Caledonia Police Dept	504-484-1Z1A		05/06/21	\$100.00
<b>2006</b>	Twin Lakes Police Dept	504-484-1Z1B		05/06/21	\$150.00
<b>2007</b>	Juneau Police Dept	504-484-1Z1C		05/06/21	\$100.00
<b>2008</b>	Marathon Sheriff's Dept	504-484-1Z1D		05/06/21	\$150.00
<b>2009</b>	Menomonee Falls Police Dept	504-484-1Z1E		05/06/21	\$100.00
<b>2010</b>	Bloomfield Police Dept	504-484-1Z1F		05/06/21	\$50.00
<b>2011</b>	Elkhorn Police Dept	504-484-1Z1G		05/06/21	\$50.00
<b>2016</b>	WI DOJ-LESB	504-458-1Z1A		05/19/21	\$8,460.00
<b>2017</b>	Kansasville Fire and Rescue	503-801-1z11		06/03/21	\$205.20
<b>2018</b>	Froedfert South	504-485-1Z1A		05/18/21	\$2,250.00
<b>2027</b>	WI DOJ-LESB	504-500-1K1C, 504-501-1K1C, 504-503- 1K1C, 504-506-1K1C, 504-510-1K1C		08/02/21	\$45,000.00
<b>2028</b>	WI DOJ-LESB	504-502-2K1C, 504-504-2K1C, 504-505- 2K1C, 504-507-2K1C, 504-508-2K1C, 504-509-2K1C, 504-511-2K1C		08/02/21	\$45,000.00
<b>2032</b>	Kenosha Sheriff's Department	504-459-1H1A		08/20/21	\$1,400.00

2033	Racine Police Department	504-459-1H1B	08/20/21	\$1,050.00
2034	Mt. Pleasant Police Dept	504-459-1H1C	08/20/21	\$700.00
2035	Caledonia Police Dept	504-459-1H1D	08/20/21	\$350.00
2036	UW-Madison Police Dept	504-459-1H1E	08/20/21	\$350.00
2037	Pleasant Prairie Police Dept	504-459-1H1F	08/20/21	\$350.00
2038	WI DOJ-LESB	504-490-2Z1A	09/01/21	\$1,080.00
2039	WI DOJ-LESB	504-458-2Z1A	09/01/21	\$11,280.00
2040	Racine Police Dept	504-481-2K1A	09/01/21	\$250.00
2041	Kenosha County Sheriff's Dept	504-481-2K1B	09/01/21	\$200.00
2042	Caledonia Police Dept	504-481-2K1C	09/01/21	\$50.00
2043	Mount Pleasant Police Dept	504-481-2K1D	09/01/21	\$100.00
2044	Racine County Sheriff's Dept	504-481-2K1E	09/01/21	\$50.00
2045	Walworth County Sheriff's Dept	504-481-2K1F	09/01/21	\$100.00
2046	Oregon Police Dept	504-481-2K1G	09/01/21	\$50.00
2047	RYOC	<a href="#">2021FA Prisons</a>	09/02/21	\$15,500.00
2048	Ellsworth Correctional Center	<a href="#">2021FA Prisons</a>	09/10/21	\$30,000.00
2049	Kenosha NAMI	900-019-2KFA	09/13/21	\$250.00
2050	Kenosha Police Dept	504-427-2K1A	09/27/21	\$250.00
2051	Burlington Police Dept	504-427-2K1B	09/27/21	\$125.00
2054	Kenosha Sheriff's Department	504-458-1Z1B	10/19/21	\$940.00
			\$	<b>1,192,237.31</b>

# 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 November 2021**  
lists all high school contracts for service completed or  
in progress 2021/2022 fiscal year.

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

Staff Liaison:           Katie Graf

Contract # 2022-	Sponsor Name	Section	Term	Contract Estimate	Invoiced Amount
1001	REAL School RUSD	614-401-1C1A, 614-401-1C1B, 614-401-1C1C, 664-401-1C1A, 664-401-1C1B, 664-401-1C1C,	2021SU	\$9,000.00	\$6,520.00
1002	REAL School RUSD	Summer Curriulum Development 900-003-1CH1, 900-003-1CH2, 900-003-1CH3	2021SU	\$13,200.00	\$13,200.00
1003	Union Grove High School	543-200-1RME, 543-200-1RMF	2021SU	\$5,900.00	\$5,938.56
1004	Muskego High School	543-200-1EMC, 543-200-1EMD	2021SU	\$6,400.00	\$6,598.40
1005	Mukwonago High School	543-200-1EMA, 543-200-1EMB	2021SU	\$3,200.00	\$5,938.56
1006	KUSD	543-200-1KMA, 543-200-1KMB	2021SU	\$5,900.00	\$5,938.56
1007	RUSD	543-200-1RMA, 543-200-1RMB, 543-200-1RMC, 543-200-1RMD	2021SU	\$5,900.00	\$10,557.44
1008	Multi-Recipient	543-200-1Z1A, 543-200-1Z1B	2021SU	\$5,900.00	\$3,629.12
1009	Multi-Recipient	504-900-2E1MR	2021FA	\$5,500.00	
1010	Multi-Recipient	504-903-2E1MR	2021FA	\$5,500.00	
1011	Multi-Recipient	504-900-2K1MR	2021FA	Canceled	Canceled
1012	Multi-Recipient	504-903-2K1MR	2021FA	Canceled	Canceled
1013	Multi-Recipient	504-900-2R1MR	2021FA	\$4,000.00	
1014	Multi-Recipient	504-903-2R1MR	2021FA	\$4,000.00	
1015	Multi-Recipient	442-324-2R1A	2021FA	\$6,600.00	
1016	Multi-Recipient	543-200-2KMD, 543-200-2KME	2021FA	\$5,900.00	
1017	Multi-Recipient	442-322-2E1A	2021FA	\$9,900.00	
1018	Multi-Recipient	442-321-2R1A	2021FA	\$9,900.00	
1019	Multi-Recipient	442-321-2E1A	2021FA	\$9,900.00	
1020	Multi-Recipient	442-324-2E1A	2021FA	\$6,600.00	
1021	Multi-Recipient	442-322-2R1A	2021FA	\$9,900.00	
1022	Multi-Recipient	801-198-2E1C	2021FA	\$5,400.00	
1023	Multi-Recipient	809-196-2E1A	2021FA	\$5,400.00	
1024	Multi-Recipient	801-198-2W7D	2021FA	\$2,250.00	
1025	Multi-Recipient	809-196-2W7H	2021FA	\$2,250.00	
1026	Multi-Recipient	806-177-2K1E	2021FA	\$3,500.00	
1027	Multi-Recipient	806-177-2K1F	2021FA	\$3,500.00	
1028	Multi-Recipient	152-081-2C1A	2021FA	\$2,250.00	
1029	Multi-Recipient	444-331-2E1B	2021FA	\$2,625.00	
1030	Multi-Recipient	664-100-2C1B	2021FA	\$3,600.00	
1031	Multi-Recipient	444-337-2E1A	2021FA	\$2,625.00	
1032	Multi-Recipient	664-110-2C1C	2021FA	\$3,600.00	
1033	Multi-Recipient	156-018-2C1A	2021FA	\$2,250.00	
1034	Badger High School	Trancripped Credit	2021SU	\$750.00	\$794.80
1035	Westosha Central High School	Trancripped Credit	2021SU	\$27,600.00	\$30,412.20
1036	Wilmot High School	Trancripped Credit	2021SU	\$20,000.00	\$20,118.84
1037	Elkhorn Area High School	533-126-2WCA	2021FA	\$2,400.00	
1038	Multi-Recipient	533-126-2WCB	2021FA	\$2,400.00	
1039	Big Foot High School	533-126-2WCC	2021FA	\$2,400.00	
1040	Multi-Recipient	533-126-2WCD	2021FA	\$2,400.00	
1041	Multi-Recipient	533-126-2WCE	2021FA	\$2,400.00	
1042	Multi-Recipient	533-126-2WCF	2021FA	\$2,400.00	
1043	East Troy High School	533-126-2WCG	2021FA	\$2,400.00	
1044	Multi-Recipient	533-128-2WCA	2021FA	\$2,400.00	
1045	Multi-Recipient	533-128-2WCB	2021FA	\$2,400.00	
1046	Burlington High School	501-101-2ECA	2021FA	\$3,600.00	
1047	Badger High School	501-101-2ECB	2021FA	\$3,600.00	
1048	Waterford Union High School	809-188-2ZCA	2021FA	\$3,600.00	
1049	Waterford Union High School	809-198-2ZCA	2021FA	\$3,600.00	
1050	Waterford Union High School	809-198-2ZCB	2021FA	\$3,600.00	
1051	Waterford Union High School	809-196-2ZCA	2021FA	\$3,600.00	
1052	KUSD	543-200-2z1a, 543-200-2z1b	2021FA	\$5,600.00	
1053	St. Catherine's High School	543-200-2rmf	2021FA	\$2,600.00	
1054	REAL School RUSD	Hourly Rate FRESHMAN WHEEL 606-443-2C1A , 606-443 -2C1B, 606-443-2C1C, 606-443-2C1D, 606-443-2C1E, 606-443-2C1F, 605-465-2C1A, 605-465-2C1B, 605-465-2C1C, 605-465-2C1D, 605-465-2C1E, 605-465-2C1F.  Special Assignments: 900-003-2CH1, 900-003-2CH2, 900-003-2CH3, 900-003-2CH4, , 900-003-2CH6, 900-003-2CH7, 900-003-2CH8, 900-003-2CH9, 900-003-2CHA, 900-003-2CHB, 900-003-2CHD, 900-003-2CHF, 900-003-2CHG, 900-003-2CHH,	2021FA	\$241,000.00	bn

Contract # 2022-	Sponsor Name	Section	Term	Contract Estimate	Invoiced Amount
1055	REAL School RUSD	Tuition/Fees SOPHOMORE 664-110-2C1A, 664-110-2C1B, 444-331-2C1A, 444-331-2C1B, 605-113-2C1A, 605-113-2C1B Juniors 664-105-2C1A, 664-105-2C1B, 664-115-2C1A, 664-115-2C1B, 444-331-2C1C, 444-337-2C1A, 605-113-2C1C, 605-120-2C1A Seniors 606-160-2C1A, 444-339-2C1A, 444-339-2C1B, 605-121-2C1A, 605-121-2C1B Special Assignments: 900-003-2CH5, 900-003-2CHE, 900-003-2CHC,	2021FA	\$154,700.00	
1056	REAL School RUSD	Hourly Rate	2022SP	\$6,000.00	
1057	REAL School RUSD	Tuition/Fees	2022SP	\$115,000.00	
1058	Brookfield East High School	543-200-2Z1C, 543-200-2Z1D, 543-200-2Z1E, 543-200-2Z1P	2021FA	\$3,500.00	
1059	Wilmot High School	543-200-2Z1H	2021FA	\$3,500.00	
1060	Burlington High School	543-200-2Z1F	2021FA	\$3,500.00	
1061	Lakeview Technology Academy	152-124-2LMA, 152-150-2LMA, 152-182-2LMA, 152-081-2LMA, 152-097-2LMA, 152-126-2LMA	2021FA	\$30,000.00	
1062	Lakeview Technology Academy	444-337-2LMA, 444-337-2LMB, 444-316-2LMA, 628-310-2LMA, 664-110-2LMA, 664-105-2LMA, 444-339-2LMA, 444-339-2LMB	2021FA	\$36,000.00	
1063	Oak Creek High School	543-200-2Z1J & 543-200-2Z1K, 543-200-2Z1L & 543-200-2Z1M	2021FA	\$13,000.00	
1064	Multi-Recipient	502-324-1E1A	2021SU	\$2,500.00	\$2,507.36
1065	Badger High School	900-019-1HBA	2021FA	\$1,800.00	
1066	<del>Burlington High School</del>	<del>900-019-1HBU</del>	<del>2021FA</del>	<del>Canceled</del>	
1067	Burlington High School	Trancripted Credit	2021FA	\$74,000.00	
1068	Career and College Academy	Trancripted Credit	2021FA	\$2,200.00	
1069	Christian Life High School	Trancripted Credit	2021FA	\$8,000.00	
1070	Union Grove High School	Trancripted Credit	2021FA	\$54,000.00	
1071	REAL School RUSD	Canceled	2021FA	Canceled	
1072	REAL School RUSD	Canceled	2021FA	Canceled	
1073	Multi-Recipient	502-301-2E1A	2021FA	\$1,600.00	
1074	Waterford Union High School	152-081-2ZCA	2021FA	\$4,500.00	
1075	Big Foot High School	834-109-2ZCA	2021FA	\$4,500.00	
1076	REAL School RUSD	Canceled	2021FA	Canceled	
1077	REAL School RUSD	Canceled	2021FA	Canceled	
1078	Westosha Central High School	154-130-2ZCA	2021FA	\$3,100.00	
1079	Multi-Recipient	152-126-2ZCA	2021FA	\$6,200.00	
1080	Waterford Union High School	154-130-2ZCB	2021FA	\$500.00	
1081	Waterford Union High School	154-131-2ZCA	2021FA	\$500.00	
1082	REAL School RUSD	890-155-2C1C, 890-155-2C1D, 890-155-2C1E, 890-155-2C1F, 890-155-2C1G, 890-155-2C1H	2021FA	\$11,900.00	
1083	Badger High School	Trancripted Credit	2021FA	\$210,000.00	
1084	Westosha Central High School	Trancripted Credit	2021FA	\$45,000.00	
1085	Waterford Union High School	442-324-2Z2A, 457-309-2Z2A, 457-336-2Z2A 442-321-2Z2A, 442-332-2Z2A, 442-322-2Z2A, 442-330-2Z2A	2021FA	\$18,000.00	
1086	Reuther High School	Trancripted Credit	2021FA	\$4,500.00	
1087	South Milwaukee High School	543-200-2Z1N	2021FA	\$3,000.00	
1088	Multi-Recipient	316-140-2E1B, 316-170-2E1B	2021FA	\$7,500.00	
1089	Big Foot High School	Trancripted Credit	2021FA	\$10,000.00	
1090	Delavan-Darien High School	Trancripted Credit	2021FA	\$90,000.00	
1091	East Troy High School	Trancripted Credit	2021FA	\$57,000.00	
1092	Bradford High School	Trancripted Credit	2021FA	\$23,000.00	
1093	Lakeview Technology Academy	Trancripted Credit	2021FA	\$10,000.00	
1094	Indian Trail High School	Trancripted Credit	2021FA	\$10,000.00	
1095	Wilmot High School	Trancripted Credit	2021FA	\$9,800.00	
1096	Whitewater High School	Trancripted Credit	2021FA	\$3,100.00	
1097	Case High School RUSD	Trancripted Credit	2021FA	\$95,000.00	
1098	Hortlick High School	Trancripted Credit	2021FA	\$95,000.00	
1099	Park High School RUSD	Trancripted Credit	2021FA	\$45,000.00	
1100	St. Catherine's High School	Trancripted Credit	2021SU	\$7,000.00	
1101	Elkhorn Area High School	Trancripted Credit	2021FA	\$160,000.00	
1102	Tremper High School	Trancripted Credit	2021FA	\$70,000.00	
1103	West Allis Central High School	Trancripted Credit	2021FA	\$9,000.00	
1104	Waterford Union High School	Trancripted Credit	2021FA	\$86,000.00	
1105	Oak Creek High School	Trancripted Credit	2021FA	\$15,000.00	
1106	St. Catherine's High School	Trancripted Credit	2021FA	\$4,600.00	

<b>Contract # 2022-</b>	<b>Sponsor Name</b>	<b>Section</b>	<b>Term</b>	<b>Contract Estimate</b>	<b>Invoiced Amount</b>
	2021 Summer	Estimate as of 11.4.21		\$106,250.00	\$112,153.84
	2021 Fall	Estimate as of 11.4.21		\$1,913,850.00	
	2022 Spring	Estimate as of 11.4.21		\$121,000.00	
	Total Contracts (99 Contracts)	Estimate as of 11.4.21		\$2,141,100.00	
	Contract Revenue-HS & VAN	Estimate as of 11.4.21		\$895,550.00	\$60,828.00
	Contract Revenue-TCCF	Estimate as of 11.4.21		\$1,245,550.00	\$51,325.84

## 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, 2021

Staff Liaison: John Thibodeau

# GATEWAY TECHNICAL COLLEGE ADVISORY COMMITTEES -- NEW MEMBERS As of November 1, 2021

PROGRAM Name	Job Title	Employer	County Represented
--------------	-----------	----------	--------------------

## Accounting & Accounting Assistant

Kolacinski, Leroy      Controller      Fire Point Consulting LLC      Racine

## Air Conditioning, Heating & Refrigeration Technology, Facilities Maintenance, and Building Trades – Carpentry

Behnke, Tammy      Operations Improvement Manager      Aurora Health Care      Out of District  
 Seymour, Scott      Commercial/Residential Building Inspector      Village of Caledonia      Racine  
 Wienckowski, Jeremy      HVAC/Plumbing Engineer      Martin Petersen Company      Kenosha

## Architectural – Structural Engineering Technician, Civil Engineering Technology – Fresh Water Resources, Civil Engineering Technology – Highway Technology

Blanchard, Michelle      Project Director      SE WI Workforce Dev. Board      Racine  
 Donze, Craig      Engineering Manager      Payne & Dolan, Inc.      Out of District  
 Frederick, James      Construction Manager      Baxter & Woodman      Racine  
 Havron, Ryan      Estimator      Lange Bros Woodwork      Kenosha  
 Hupp, Tom      Manager of Technical Support      Village of Pleasant Prairie      Kenosha  
 Mckearn, Frank      President      R.H. Batterman and Co. Inc.      Out of District  
 McMahon, Todd      Back Checker/Drafter      Steele Solutions LLC      Kenosha  
 Patil, Anuja      Civil Engineer      GRAEF      Racine  
 Schimian, Bradley      Operations Supervisor      Racine Water Utility      Racine



Tomkins, Cameron	Solutions Engineer	Trimble	Kenosha
Wixom, Michael	Engineering Technician II	R.H, Batterman	Out of District
Barber Technologist & Cosmetology			
Sutter, Carolyn	Stylist	New Beginnings Hair Studio	Kenosha
Business Management, Small Business Entrepreneurship, Leadership Development, & Marketing			
Tenuta, Joseph	President	Joey Tenuta, LLC	Kenosha
CNC Production Technician, CNC Programmer, & Tool and Die Technician			
Lauria, Chris	Key Account Manager	Global Precision Group, LLC	Out of District
Sutkay, Eric	Technology & Engineering Ed. Instructor	Kenosha Unified School District	Kenosha
Criminal Justice Studies			
Mason, Kenya	Corrections Field Supervisor	Department of Corrections	Racine
Dental Assistant			
Vasudeva, Vivek	Owner/Founder	iDental LLC	Racine
Early Childhood Education & Foundations of Teacher Education			
Dame, Carolyn	Manager	4C for Children, Inc.	Racine
Lynd, Emily	Director of Special Education	Elkhorn Area School District	Walworth
Firefighter Technician			
Thompkins, Ezekiel	Apparatus Operator	Kenosha Fire Department	Kenosha

Graphic Communications						
Barber, Lisa	Professor, Art/Direct Liberal Arts Program	UW-Parkside				Kenosha
Human Services Associate						
Maloney, Michelle	Executive Director of Addiction	Rogers Behavioral Health				Out of District
IT – Software Developer, IT – Web Software Developer, IT – Data Analytics Specialist, & IT – Web Programmer						
Langhammer, Peter	IT Director	Fred Usinger, Inc.				Out of District
Matthews, Maria	IT Project Manager	Miller Coors				Racine
Nursing Associate Degree & Nursing Assistant						
Malacara, Alissa	Regional HR/Recruiting Liaison	Eden Senior Health Care				Racine
Physical Therapist Assistant						
Malacara, Alissa	Regional HR/Recruiting Liaison	Eden Senior Health Care				Racine
Professional Communications						
Coleman, Laurie	Communications Manager	Midwest Express Airlines				Out of District
Widmar, Emma Rose	Journalist	Racine County Eye				Racine
Welding & Welding/Maintenance & Fabrication						
Rucinski, Andrew	Weld Department Lead	IEA				Kenosha
Valerine, Christopher	Training Coordinator	Steamfitters Local 601				Out of District
Vincent, Quintin	Welder/Assistant Lead	Thermal Transfer Products				Racine

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**

### **ANNUAL COMPREHENSIVE FINANCIAL REPORT** **FOR FISCAL YEAR ENDING JUNE 30, 2021**

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

Top901.docx 11/05/2021

## XI. BOARD MEMBER COMMUNITY REPORTS

XII. NEXT MEETING DATE AND ADJOURN

- A. Regular Meeting - Thursday, December 16, 2021, 3:00 pm, Virtual & In-Person, Racine Campus, Quad Rooms R102/R104
- B. Adjourn