



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

December 12, 2017

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NOTICE OF MEETING

**GATEWAY TECHNICAL COLLEGE
DISTRICT BOARD
Regular Meeting**

**Thursday, December 21, 2017 – 3:00 p.m.
Inspire Center, Room I 131
3520 30th Avenue, Kenosha, WI 53144**

The Gateway Technical College District Board will hold its regular meeting on Thursday, December 21, 2017 at 3:00 p.m. at the Inspire Center, Room I 131, 3520 30th Avenue, Kenosha, WI. The agenda is included.

Following the regular meeting, the Gateway Technical College District Board will meet in executive session pursuant to Wisconsin Statutes 19.85(1)(c) to discuss the President’s goals and Strategic Planning. The Board reserves the right to reconvene in open session to take action on items discussed in executive session. Following the executive session, the Gateway Technical College Board will gather for a social event and there will be no official action taken.

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

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



GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Regular Meeting – Thursday, December 21, 2017 – 3:00 p.m.
Inspire Center, Room I 131, 3520 30th Avenue, Kenosha, WI 53144

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X		X	XI.	Next Meeting Date and Adjourn A. Regular Meeting - Thursday, January 18, 2018, 8:00 am, Elkhorn Campus, Room 112/114 B. Adjourn – Following the regular meeting, the Gateway Technical College District Board will meet in executive session pursuant to Wisconsin Statutes 19.85(1)(c) to discuss the President's goals and Strategic Planning. The Board reserves the right to reconvene in open session to take action on items discussed in executive session. Following the executive session, the Gateway Technical College Board will gather for a social event and there will be no official action taken.	109 109

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Regular Meeting

Thursday, December 21, 2017 – 3:00 p.m.

Inspire Center, Room I 131

3520 30th Avenue, Kenosha, WI 53144

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

II. ROLL CALL

Ram Bhatia	_____
Ronald J. Frederick	_____
Gary Olsen	_____
Bethany Ormseth	_____
Kimberly Payne	_____
Scott Pierce	_____
Roger Zacharias	_____
Pamela Zenner-Richards	_____
William Duncan	_____

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. November 16, 2017 – Regular Meeting

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD
Regular Meeting
November 16, 2017

The Gateway Technical College District Board met on Thursday, November 16, 2017 at the SC Johnson iMET Center, Rooms 104, 2320 Renaissance Blvd., Sturtevant, WI. The meeting was called to order at 8:00 am by William Duncan, 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

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

Also in attendance were Zina Haywood, Kelly Bartlett, Mary Harpe and 20 citizens/reporters.

III. Approval of Agenda

- A. It was moved by S. Pierce and seconded by R. Bhatia and carried to approve the agenda.

IV. Approval of Minutes

- A. It was moved by R. Frederick, seconded by R. Zacharias and carried to approve the minutes of the October 24, 2017 Regular Meeting.

V. Citizen Comments

- There were no citizen comments

VI. Chairperson's Report

- A. Dashboard Report items included updates on:
- Foxconn has started hiring and training at Gateway
 - New Industry 4.0 Pathway being developed for high school transfer to Gateway
 - All Saints/Ascension has approved health equipment donations to Gateway
- B. Board Evaluation Summary
- 5 of 5 Attending Trustees Responded to the Survey: Excellent detailed reports by the staff on Foxconn partnership programs. Very impressed with the upgraded facilities and programs at the Elkhorn Campus. Keep us posted on the latest on Foxconn! Academic reorganization was on target in my view.
- C. District Boards Association
- Bill Duncan, Scott Pierce and Ram Bhatia attended the District Boards meeting. Ram Bhatia shared handouts with the Trustees regarding closed sessions. Bill, Scott and Ram enjoyed the meeting and

shared best practices that they learned from attending. It was also shared that Morna Foy is working on veterans benefits that will potentially include families.

VII. President's Report

A. Announcements

- Zina Haywood filled in for Bryan Albrecht. Bryan was attending AACC in Arlington, VA.
- Zina welcomed the following Journey member: Desmond (Bo) Crawford.
- Debbie Davidson recently toured Tesla and Panasonic in Reno along with community partners and Gateway staff. Additional connections were made and tours of Gateway were scheduled.
- Tom Cousino announced that Gateway received a grant for \$30,000 that will address rooftop safety and OSHA standards.
- Zina mentioned the FY19 Budget. The parameters and calendar for the budget will be discussed at the December Board meeting.
- Zina received the Outstanding Achievement award from Wisconsin Women in Higher Education Leadership (WWHEL).

B. Welcome from Campus Dean

- Ray Koukari and Debbie Davidson welcomed the Trustees to the SC Johnson iMET Center.
- Ray announced some of the recent visitors on campus including: 1,400 high school students that toured to learn about career exploration.
- Debbie mentioned the growth accelerator program and the upcoming competition which will award the top three with cash prizes to help launch their businesses.
- Debbie introduced Matt Janisin. Debbie is transitioning Matt into the role of Vice President of Business and Workforce Solutions as she is retiring from the position the end of 2017.

C. REAL School Update

- Lindsey Schmidt, Engineering and Information Technology Pathway Coordinator and Business and Information Technology Educator from the REAL School gave an update to the Trustees.
- Emma Silvani and Alleigha Williams, students from the REAL School, presented along with Lindsey.
- There are currently 29 students in the program. The students just had conferences and great feedback was received. Networking with 8th graders is taking place to recruit future students.
- Emma spoke on her experience as an engineering student. She mentioned that Gateway has been very welcoming and she is getting to know the instructors and other students well. She enjoys the feeling of the family setting while gaining valuable skills and exposure to Gateway.
- Alleigha thought it would be intimidating to take college classes, but is happy that she is feeling comfortable at Gateway and is gaining experience from the program.

VIII. Operational Agenda

A. Action Agenda

There are no Action Agenda items.

B. Consent Agenda

It was moved by R. Frederick, seconded by R. Bhatia and carried that the following items in the consent agenda be approved:

1. **Finance**
 - a) **Financial Statement and Expenditures over \$2,500:** Approved the financial statement and expenditures as of October 31, 2017.
 - b) **Cash and Investment Schedules:** Approved the monthly cash reconciliation, investment schedule and investment report.
2. **Personnel Report:** Approved the personnel report of nine (9) new hires; two (2) promotions; no employment approvals-casual, non-instructional; and no employment approvals-adjunct faculty.

3. **Grants Awards:** There were no Grant Approvals this month
4. **Contracts for Instructional Delivery:** Approved the contracts for instructional delivery report for October 2017
5. **Program Approval:** Approved the submission of the request for approval for new program: Motorcycle, Marine and Outdoor Power Products – to the Wisconsin Technical College System for consideration.
6. **Bid Approval:** Approved the following Bid: No. 1551 - United Student Government (USG) Office – Racine Campus

IX. Policy Governance Monitoring Reports

A. Ends Policy Monitoring

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.**

Stacia Thompson presented on the COP House in Racine.

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

B. Executive Limitations

Bill Whyte and Jeff Robshaw presented on 3.6 Asset Protection.

Following discussion, it was moved by R. Zacharias, seconded by P. Zenner-Richards and carried to approve 3.6 Asset Protection.

Aye: 6

Nay: 0

Abstaining: 3

The Trustees asked to review policies during future Board meetings. The review of the policies will be added to the agenda.

X. Board Member Community Reports

- Ram Bhatia congratulated Debbie Davidson on her upcoming retirement and thanked her for all that she has done for Gateway and the community.

XI. Next Meeting Date and Adjourn

A. Regular Meeting – Thursday, December 21, 2017, 3:00 pm, Inspire Center, Room I 131

B. At approximately 9:32 a.m. it was moved by S. Pierce, seconded by R. Zacharias and carried that the meeting was adjourned.

Submitted by,

Kimberly Payne
Secretary

V. CITIZEN COMMENTS

- A. 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

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action _____
Information X
Discussion _____

CHAIRPERSON'S REPORT Dashboard Report

Governance Process:
Board Liaison:

Policy 1.2 – Governing Philosophy
William Duncan

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action _____
Information X
Discussion _____

CHAIRPERSON'S REPORT Board Evaluation Summary

Governance Process:
Board Liaison:

Policy 1.2 – Governing Philosophy
William Duncan

- VII. PRESIDENT'S REPORT
 - A. Announcements
 - B. Welcome from Campus Dean
 - C. Facility Process
 - D. High School Partnerships

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 **Welcome from Campus Dean**

Policy/Ends Statement: Policy 2.1

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action _____
Information X
Discussion _____

PRESIDENT'S REPORT Facility Process

Policy/Ends Statement: Policy 2.1

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action _____
Information X
Discussion _____

PRESIDENT'S REPORT High School Partnerships

Policy/Ends Statement: Policy 2.1

VIII. OPERATIONAL AGENDA

A. Action Agenda

1. Resolution No. F-2017-2018C.1 – Resolution Authorizing the Issuance of \$1,500,000 General Obligation Promissory Notes, Series 2017-2018C
2. Resolution Numbers B-2017 H.1 & H.2 – Approval of Project for the S.C. Johnson iMET Center Parking Lot Remodel/Site Improvements, Sturtevant, WI
3. Comprehensive Annual Financial Report (CAFR) for Fiscal Year ending June 30, 2017

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call X
Action _____
Information _____
Discussion _____

RESOLUTION NO. F-2017-2018C.1 RESOLUTION AUTHORIZING THE ISSUANCE OF \$1,500,000 GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2017-2018C

Summary of Item: Administration is recommending approval to issue General Obligation Promissory Notes, Series F-2017-2018C; in the principal amount of \$1,500,000 for the public purpose of financing the construction of an Emergency Vehicle Operations Course facility, Kenosha, Wisconsin. This borrowing is included in the 2017-18 budget. Upon approval, appropriate legal notices will be published in the official district newspapers.

Attachments: Resolution No. F-2017-2018C.1

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

Staff Liaison: Bill Whyte

ROLL CALL

Ram Bhatia _____
Ronald J. Frederick _____
Gary Olsen _____
Bethany Ormseth _____
Kimberly Payne _____
Scott Pierce _____
Roger Zacharias _____
Pamela Zenner-Richards _____
William Duncan _____

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Resolution No. F-2017-2018C.1

RESOLUTION AUTHORIZING THE ISSUANCE OF \$1,500,000
GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2017-2018C, 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 the construction of an Emergency Vehicle Operations Course facility at the Kenosha campus; 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 the construction of an Emergency Vehicle Operations Course facility at the Kenosha campus; 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 2017-2018C" (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 notice 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 21st day of December, 2017.

William Duncan
Chairperson

Attest:

Kimberly Payne
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 December 21, 2017, 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 the construction of an Emergency Vehicle Operations Course facility at the Kenosha campus.

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.

Dated December 21, 2017.

BY ORDER OF THE DISTRICT BOARD

District Secretary

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action X
Information _____
Discussion _____

RESOLUTION NUMBERS B-2017 H.1 and H.2 APPROVAL OF PROJECT FOR THE S C JOHNSON iMET CENTER PARKING LOT REMODEL/SITE IMPROVEMENTS STURTEVANT, WISCONSIN

Summary of Item: The administration is recommending approval by the Gateway Technical College District Board of Resolution Numbers B-2017 H.1 and H.2 for the S C Johnson iMET Center parking lot remodel and site improvements project, Sturtevant, WI.

The administration also recommends approval from the Wisconsin Technical College System (WTCS) Board for the S C Johnson iMET Center parking lot remodel and site improvements project, Sturtevant, WI.

Attachments: Resolution Numbers B-2017 H.1 and H.2
iMET Center Parking Lot Remodel Site Plan

Ends Statements and/or

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

Staff Liaison: Tom Cousino

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GATEWAY TECHNICAL COLLEGE

RESOLUTION NO. B-2017 H.1

WHEREAS, the Gateway Technical College District Board is proposing the project for the S C Johnson iMET Center Parking Lot Remodel/Site Improvements, Sturtevant, WI to meet the current educational training needs of the community;

WHEREAS, there is a need to address increased building utilization with enough parking spaces to support the needs at the facility. The proposed remodel will mitigate the need for street parking on Renaissance Boulevard as well as parking on the landscaped areas during events held at the S C Johnson iMET Center;

WHEREAS, the S C Johnson iMET Center Parking Lot Remodel/Site Improvements project consists of 128 additional parking spaces. The project cost is estimated at \$760,000 and will be funded by Gateway Technical College District reserves.

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

William Duncan
Chairperson

Kimberly Payne
Secretary

December 21, 2017
Date

GATEWAY TECHNICAL COLLEGE

RESOLUTION NO. B-2017 H.2

WHEREAS, the Gateway Technical College District Board is proposing the project for the S C Johnson iMET Center Parking Lot Remodel/Site Improvements, Sturtevant, WI to meet the current educational training needs of the community;

WHEREAS, there is a need to address increased building utilization with enough parking spaces to support the needs at the facility. The proposed remodel will mitigate the need for street parking on Renaissance Boulevard as well as parking on the landscaped areas during events held at the S C Johnson iMET Center;

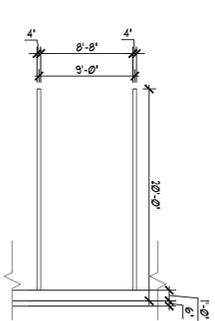
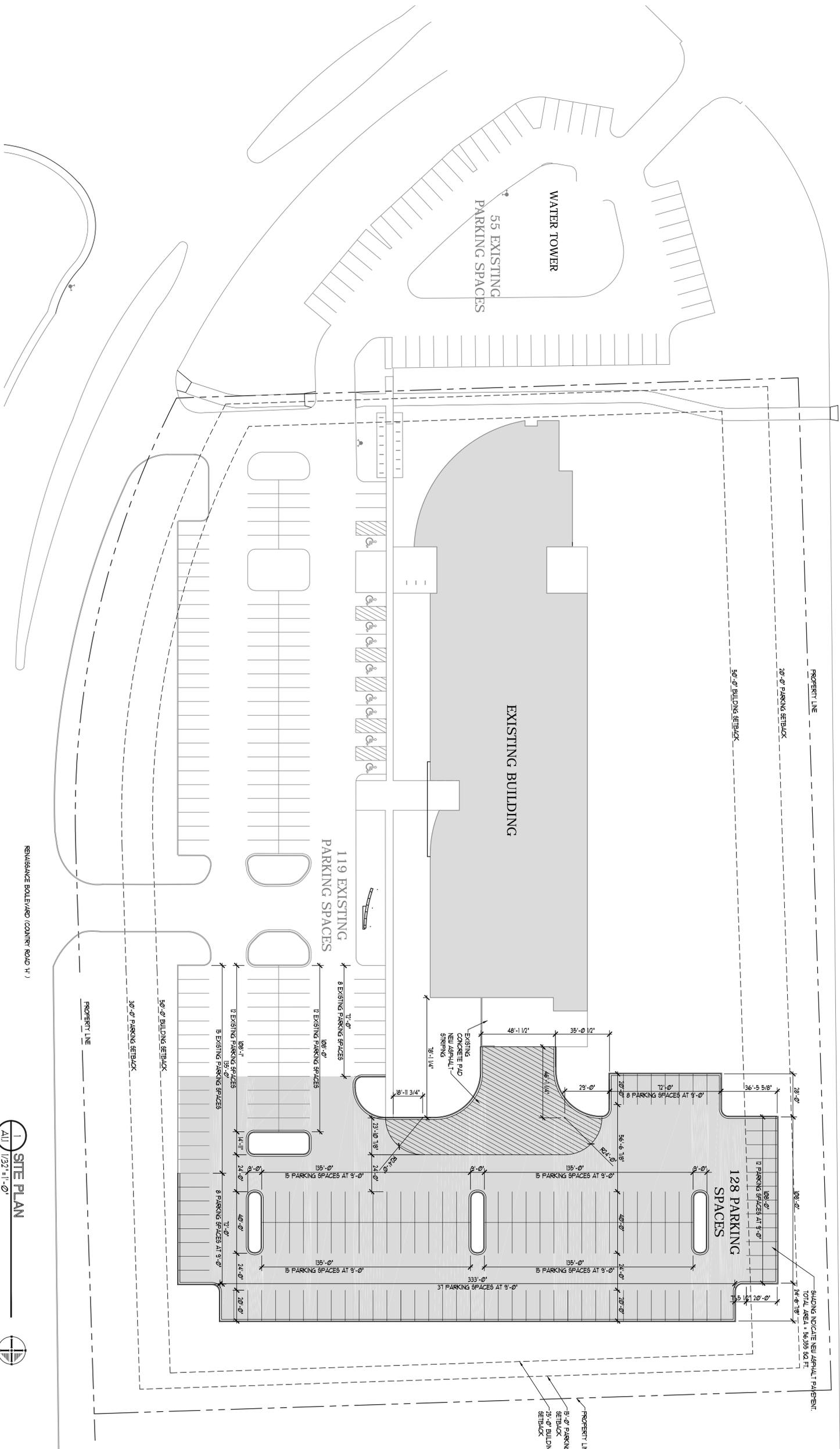
WHEREAS, the S C Johnson iMET Center Parking Lot Remodel/Site Improvements project consists of 128 additional parking spaces. The project cost is estimated at \$760,000 and will be funded by Gateway Technical College District reserves.

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

William Duncan
Chairperson

Kimberly Payne
Secretary

December 21, 2017
Date



2 PARKING DETAIL - TYP.
ALL 1/8"=1'-0"

1 SITE PLAN
ALL 1/32"=1'-0"



 <p>Partners in Design ARCHITECTS</p>	<p>600 Fifty-Second Street Suite 220 Kenosha, WI 53142 Ph.: (262)652-2800 Fax: (262)652-2812</p>	<p>PARKING LOT REPAIRS GTC iMET Center - Sturtevant, WI</p> <p>ARCHITECTURAL SITE PLAN</p>	<p>REVISIONS:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </table>								
A11	<p>PROJECT NO.: 19111143 ISSUED BY: AC6 DATE: 11/6/17 DESIGNED BY: JEB SHEET NO.: 116/17</p>	<p>PROJECT NO.: 19111143 ISSUED BY: AC6 DATE: 11/6/17 DESIGNED BY: JEB SHEET NO.: 116/17</p>	<p>PROJECT NO.: 19111143 ISSUED BY: AC6 DATE: 11/6/17 DESIGNED BY: JEB SHEET NO.: 116/17</p>								

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action X
Information _____
Discussion _____

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDING JUNE 30, 2017

College Ends Policy: A representative from the College's audit firm, Schenck S.C., will present the Comprehensive Annual Financial Report and Single Audit Report for the fiscal year ended June 30, 2017 for receipt by the Gateway Technical College Board of Trustees.

Supporting Documents: 2017 Comprehensive Annual Financial Report (CAFR)
available online at: <https://www.gtc.edu/documents/cafr-2017>
Single Audit Report
Management Communications

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

Staff Liaison: Sharon Johnson

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**GATEWAY TECHNICAL COLLEGE DISTRICT
KENOSHA, WISCONSIN**

SINGLE AUDIT REPORT

JUNE 30, 2017

GATEWAY TECHNICAL COLLEGE DISTRICT
Kenosha, Wisconsin
June 30, 2017

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

To the District Board
Gateway Technical College District
Kenosha, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Gateway Technical College District, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Gateway Technical College District's basic financial statements, and have issued our report thereon dated November 17, 2017. Our report includes a reference to other auditors who audited the financial statements of Gateway Technical College Foundation, Inc., as described in our report on Gateway Technical College District's financial statements. The financial statements of Gateway Technical College Foundation, Inc. were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Gateway Technical College District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Gateway Technical College District's internal control. Accordingly, we do not express an opinion on the effectiveness of Gateway Technical College 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Gateway Technical College 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.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Gateway Technical College 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 Gateway Technical College District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

S chendz SL

Certified Public Accountants
Sheboygan, Wisconsin
November 17, 2017

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

To the District Board
Gateway Technical College District
Kenosha, Wisconsin

Report on Compliance for Each Major Federal and State Program

We have audited Gateway Technical College District's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration that could have a direct and material effect on each of Gateway Technical College District's major federal and state programs for the year ended June 30, 2017. Gateway Technical College 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 Gateway Technical College District's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards, the Uniform Guidance and the *State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about Gateway Technical College 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 Gateway Technical College District's compliance.

Opinion on Each Major Federal and State Program

In our opinion, Gateway Technical College 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, 2017.

Report on Internal Control Over Compliance

Management of Gateway Technical College 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 Gateway Technical College District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal or state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Gateway Technical College District's internal control over compliance.

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

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

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

We have audited the financial statements Gateway Technical College District ("the District") as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 17, 2017 which contained an unmodified opinion on those financial statements. Our audit was conducted to the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of expenditures of federal awards and schedule of state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and the *State Single Audit Guidelines* and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements of to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Schreck SC

Certified Public Accountants
Sheboygan, Wisconsin
November 17, 2017

GATEWAY TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2017

Agency/Program/Grant Title	Awarding/Pass- Through Agency	Catalog Number	Grant Number	Grant Period
U.S. Department of Interior				
Indian Education - Higher Education Grant Program	Direct Program	15.114	N/A	7/01/16-6/30/17
U.S. Department of Labor				
Trade Adjustment Assistance Community College and Career Training Grants		17.282		
Sub-Contract WOW: Tech Hire Grant	RCWS		N/A	7/1/16-6/30/2020
INTERFACE Project	NCTC		TC-25117-13-60-A-55	10/01/13-3/31/17
ACT for Healthcare project	CVTC		TC-26455-14-60-A-55	10/01/14-3/31/18
Subtotal - U.S. Department of Labor				
National Endowment for the Arts				
NEA Big Read	Arts Midwest	45.024	#00017811	7/01/16-9/30/17
U.S. National Science Foundation				
Education and Human Resources H2Options	MATC	47.076	#1104186	7/01/16-9/30/17
U.S. Department of Education				
Adult Education - Basic Grants to States		84.002		
Adult Basic Education-Comprehensive Services	WTCS		06-016-146-127	7/01/16-6/30/17
English Literacy & Civics Educ.	WTCS		06-017-146-167	7/01/16-6/30/17
Total Adult Education - Basic Grants to States				
TRIO Cluster:				
TRIO Student Support Services	Direct Program	84.042	PO42A150585	9/01/15-8/31/17
TRIO Student Support Services	Direct Program	84.042	PO42A100069	9/01/16-8/31/17
Total TRIO Student Support Services and TRIO Cluster				
Student Financial Assistance Cluster:				
Supplemental Educational Opportunity Grant	Direct Program	84.007	P007A064500	7/01/16-6/30/17
Federal Work-Study Program	Direct Program	84.033	P033A064500	7/01/16-6/30/17
Federal PELL Grant Program	Direct Program	84.063	P063P062671	7/01/16-6/30/17
Federal Direct Student Loans	Direct Program	84.268	N/A	7/01/16-6/30/17
Total Student Financial Assistance Cluster				
Career and Technical Education - Basic Grants to States				
Success Coaching & Tutoring to Strength	WTCS		06-080-150-257	7/01/16-6/30/17
College Connection Path	WTCS		06-081-150-217	7/01/16-6/30/17
Pathways to Student Success	WTCS		06-083-150-237	7/01/16-6/30/17
NTO - Training & Employment	WTCS		06-085-150-267	7/01/16-6/30/17
Total Career and Technical Education - Basic Grants to States		84.048		
Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP)	WDPI	84.334	N/A	7/01/16-6/30/17
Subtotal - U.S. Department of Education				

TOTAL FEDERAL AWARDS

CVTC - Chippeau Valley Wisconsin Technical College
MATC - Madison Area Technical College
NCTC - Northcentral Wisconsin Technical College
WDPI - Wisconsin Department of Public Instruction
WTCS - Wisconsin Technical College System
RCWS - Racine County Workforce Solutions

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

Grant Amount	Federal		Match	Total Expenditures	Subrecipient Payments
	Revenue	Expenditures			
\$ 10,000	\$ 19,116	\$ 19,116	\$ -	\$ 19,116	\$ -
-	15	15	-	15	-
1,215,833	280,356	280,356	-	280,356	12,527
1,040,686	291,963	291,963	-	291,963	13,200
2,256,519	572,334	572,334	-	572,334	25,727
14,000	14,000	14,000	-	14,000	5,100
15,279	14,669	14,669	-	14,669	-
1,030,486	454,185	454,185	576,300	1,030,485	-
7,626	7,390	7,390	-	7,390	-
1,038,112	461,575	461,575	576,300	1,037,875	-
219,957	179,675	179,675	-	179,675	-
10,000	15,000	15,000	-	15,000	-
229,957	194,675	194,675	-	194,675	-
300,000	284,983	284,983	-	284,983	-
200,000	214,089	214,089	-	214,089	-
13,000,000	9,660,349	9,660,349	-	9,660,349	-
13,400,000	11,071,370	11,071,370	-	11,071,370	-
26,900,000	21,230,791	21,230,791	-	21,230,791	-
172,781	172,782	172,782	-	172,782	-
42,981	42,981	42,981	-	42,981	-
1,109,228	647,927	647,927	461,300	1,109,227	-
43,195	43,195	43,195	-	43,195	-
1,368,185	906,885	906,885	461,300	1,368,185	-
13,000	17,236	17,236	-	17,236	-
29,549,254	22,811,162	22,811,162	1,037,600	23,848,762	-
\$ 31,845,052	\$ 23,431,281	\$ 23,431,281	\$ 1,037,600	\$ 24,468,881	\$ 30,827

GATEWAY TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended June 30, 2017

Agency/Program/Grant Title	Awarding/Pass- Through Agency	Catalog Number	Grant Number	Grant Period
Wisconsin Higher Education Aids Board				
Wisconsin Handicap	Direct Program	235.112	N/A	7/1/16-6/30/17
Wisconsin Higher Education Grant	Direct Program	235.102	N/A	7/1/16-6/30/17
WI GI Bill Remission Aid	Direct Program	235.105	N/A	7/1/16-6/30/17
Minority Undergraduate Retention Grant	Direct Program	235.107	N/A	7/1/16-6/30/17
Wisconsin Covenant Scholarship	Direct Program	235.108	N/A	7/1/16-6/30/17
Academic Excellence Scholarship	Direct Program	235.109	N/A	7/1/16-6/30/17
Talent Incentive Program	Direct Program	235.114	N/A	7/1/16-6/30/17
Indian Student Assistance Grant	Direct Program	235.132	N/A	7/1/16-6/30/17
Subtotal - Wisconsin Higher Education Aids Board				
Wisconsin Department of Public Instruction				
DPI Precollege Scholarship Program	Direct Program	255.903	8806PSP	7/1/16-6/30/17
Wisconsin Technical College System				
State Aid for Technical Colleges		292.105		
State Aids - General	Direct Program		N/A	7/1/16-6/30/17
State Aids - Performance Based	Direct Program		N/A	7/1/16-6/30/17
State Aids - Prior Year	Direct Program		N/A	7/1/16-6/30/17
Total State Aids for Technical Colleges				
Grants to District Boards		292.124		
State Grant Apprentice-Related Instruction				
HVAC Direct Instruction Expansion	Direct Program		06-035-124-117	7/1/16-6/30/17
AMN Southeast	Direct Program		06-036-124-187	7/1/16-6/30/17
Total State Grant Apprentice-related Instruction				
Faculty Professional Development	Direct Program	292.124	06-119-124-157	7/1/16-6/30/17
Workforce Advancement Training Grants		292.124		
Career Pathways IT Academics	FVTC		06-065-124-127	7/1/16-6/30/17
Arboriculture/Urban Forestry	Direct Program		06-069-124-147	7/1/16-6/30/17
Diversity and Student Support Services	Direct Program		06-079-124-167	7/1/16-6/30/17
Bird's Eye Foods	Direct Program		06-141-124-177	7/1/16-6/30/17
Knapp Manufacturing	Direct Program		06-146-124-177	7/1/16-6/30/17
Heartland Business Systems	Direct Program		06-165-124-177	7/1/16-6/30/17
Kenall Manufacturing	Direct Program		06-166-124-177	7/1/16-6/30/17
Adams Electric	Direct Program		06-167-124-177	7/1/16-6/30/17
Shiloh Industries	Direct Program		06-168-124-177	7/1/16-6/30/17
Mondi Akrosil	Direct Program		06-169-124-177	7/1/16-6/30/17
LaVelle Industries	Direct Program		06-170-124-177	7/1/16-6/30/17
Brunk Industries	Direct Program		06-171-124-177	7/1/16-6/30/17
R&B Grinding	Direct Program		06-172-124-177	7/1/16-6/30/17
Lean Consortium	Direct Program		06-173-124-177	7/1/16-6/30/17
HFI Fluid Power Products	Direct Program		06-179-124-177	7/1/16-6/30/17
Bradshaw Medical	Direct Program		06-186-124-177	7/1/16-6/30/17
Total Workforce Advancement Training Grants				

(Continued)

Grant Amount	State		Match	Total Expenditures	Subrecipient Payments
	Revenue	Expenditures			
\$ 4,000	\$ 1,800	\$ 1,800	\$ -	\$ 1,800	\$ -
2,000,000	1,680,802	1,680,802	-	1,680,802	-
-	105,073	105,073	-	105,073	-
35,000	33,775	33,775	-	33,775	-
48,000	50,000	50,000	-	50,000	-
4,000	-	-	-	-	-
65,000	62,200	62,200	-	62,200	-
1,000	1,650	1,650	-	1,650	-
<u>2,157,000</u>	<u>1,935,300</u>	<u>1,935,300</u>	<u>-</u>	<u>1,935,300</u>	<u>-</u>
<u>23,250</u>	<u>20,275</u>	<u>20,275</u>	<u>-</u>	<u>20,275</u>	<u>16,268</u>
3,669,347	4,319,500	4,319,500	-	4,319,500	-
2,155,189	2,155,189	2,155,189	-	2,155,189	-
-	54,700	54,700	-	54,700	-
<u>5,824,536</u>	<u>6,529,389</u>	<u>6,529,389</u>	<u>-</u>	<u>6,529,389</u>	<u>-</u>
10,000	10,000	10,000	-	10,000	-
32,500	14,862	14,862	-	14,862	-
42,500	24,862	24,862	-	24,862	-
<u>67,479</u>	<u>54,893</u>	<u>54,893</u>	<u>-</u>	<u>54,893</u>	<u>-</u>
533,332	399,998	399,998	127,332	527,330	4,500
200,000	200,000	200,000	-	200,000	-
400,000	300,000	300,000	100,000	400,000	-
5,408	5,408	5,408	-	5,408	-
20,030	26,910	26,910	-	26,910	-
21,529	21,529	21,529	-	21,529	-
29,959	29,959	29,959	-	29,959	-
24,023	21,689	21,689	-	21,689	-
48,087	43,271	43,271	-	43,271	-
13,008	13,008	13,008	-	13,008	-
12,765	8,414	8,414	-	8,414	-
6,082	4,934	4,934	-	4,934	-
24,046	19,679	19,679	-	19,679	-
16,016	15,958	15,958	-	15,958	-
5,294	5,294	5,294	-	5,294	-
18,358	14,544	14,544	-	14,544	-
<u>1,377,937</u>	<u>1,130,595</u>	<u>1,130,595</u>	<u>227,332</u>	<u>1,357,927</u>	<u>4,500</u>

GATEWAY TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS (Continued)
For the Year Ended June 30, 2017

Agency/Program/Grant Title	Awarding/Pass- Through Agency	Catalog Number	Grant Number	Grant Period
Property Tax Relief Aid	Direct Program	292.162	N/A	7/1/16-6/30/17
Supporting Veterans Success	Direct Program	292.190	06-067-190-117	7/1/16-6/30/17
Subtotal - Wisconsin Technical College System				
Wisconsin Department of Transportation				
Motorcycle Scooter course	Direct Program	20.395(4)(aq)	N/A	7/1/16-6/30/17
Wisconsin Department of Workforce Development				
Local Youth Apprenticeship Grants				
Gateway Consortium-WI/Youth Apprenticeship	Direct Program	445.107	13-76-506PSP	7/1/16-6/30/17
Wisconsin Fast Forward / Blueprint for Prosperity				
WI-FF-BFP-CNC HS Machine Operations	Direct Program	445.109	BP151HSP-39	7/1/16-6/30/17
WI-FF-BFP/Wait List Grant	Direct Program	445.109	BP142TC-G	7/1/16-6/30/17
Subtotal - Wisconsin Department of Workforce Development				
Wisconsin Department of Revenue				
State Aid-Computers	Direct Program	835.109	N/A	7/1/16-6/30/17

TOTAL STATE AWARDS

FVTC - Fox Valley Technical College

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

Grant Amount	State		Match	Total Expenditures	Subrecipient Payments
	Revenue	Expenditures			
<u>32,703,691</u>	<u>32,703,691</u>	<u>32,703,691</u>	<u>-</u>	<u>32,703,691</u>	<u>-</u>
<u>200,000</u>	<u>69,199</u>	<u>69,199</u>	<u>69,200</u>	<u>138,399</u>	<u>-</u>
<u>40,216,143</u>	<u>40,512,629</u>	<u>40,512,629</u>	<u>296,532</u>	<u>40,809,161</u>	<u>4,500</u>
<u>27,842</u>	<u>27,842</u>	<u>27,842</u>	<u>-</u>	<u>27,842</u>	<u>-</u>
<u>22,501</u>	<u>12,552</u>	<u>12,552</u>	<u>-</u>	<u>12,552</u>	<u>-</u>
<u>75,000</u>	<u>(3,419)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,062,526</u>	<u>172,266</u>	<u>172,266</u>	<u>-</u>	<u>172,266</u>	<u>-</u>
<u>1,160,027</u>	<u>181,399</u>	<u>184,818</u>	<u>-</u>	<u>184,818</u>	<u>-</u>
<u>117,747</u>	<u>117,747</u>	<u>117,747</u>	<u>-</u>	<u>117,747</u>	<u>-</u>
<u>\$ 43,702,009</u>	<u>\$ 42,795,192</u>	<u>\$ 42,798,611</u>	<u>\$ 296,532</u>	<u>\$ 43,095,143</u>	<u>\$ 20,768</u>

GATEWAY TECHNICAL COLLEGE DISTRICT
Notes to the Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2017

NOTE 1 - BASIS OF PRESENTATION

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

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Revenues and expenditures in the schedules are presented in accordance with the accrual basis of accounting and are in agreement with amounts reported in the District's 2016-2017 financial statements. Match represents District contributions to federal and state programs and includes adjustments for prior year transactions. The District has not elected to charge a de minimis indirect cost rate of 10% of modified total direct costs.

Major federal and state financial assistance programs are identified in the Schedule of Findings and Questioned Costs and are determined as follows:

Federal Programs: Gateway Technical College qualifies as a low risk auditee in accordance with the Uniform Guidance. Therefore major programs represent those with combined expenditures exceeding 20% of total federal awards that also were deemed major programs based on the auditors' risk assessment. All other federal programs are considered nonmajor programs.

State Programs: Gateway Technical College qualifies as a low risk auditee in accordance with the *State Single Audit Guidelines*. Therefore, major programs represent those with combined expenditures exceeding 20% of total State financial assistance that also were deemed major programs based on the auditors' risk assessment. In addition, certain state financial assistance programs were designated state major by the state granting agency and therefore considered state major. All other state financial assistance programs are considered nonmajor programs.

NOTE 3 - STUDENT FINANCIAL AID PROGRAMS

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

NOTE 4 - OVERSIGHT AGENCIES

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

- Federal - U.S. Department of Education
- State - Wisconsin Technical College System

GATEWAY TECHNICAL COLLEGE DISTRICT
Notes to the Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2017

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	\$ 6,552,412
Unsubsidized Stafford loans	<u>4,518,958</u>
 Total Direct Loans	 <u>\$ 11,071,370</u>

NOTE 6 - RECONCILIATION OF FEDERAL REVENUES TO BASIC FINANCIAL STATEMENTS

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

Revenues per schedule of expenditures of federal awards	\$ 23,431,281
Add other federal funding	<u>32,409</u>
 Revenues per basic financial statements	 <u>\$ 23,463,690</u>
 Revenues per basic financial statements	
Operating revenue - federal grants	\$ 23,463,690
Non-operating revenue:	
Capital grants	<u> -</u>
 Total	 <u>\$ 23,463,690</u>

NOTE 7 - RECONCILIATION OF STATE REVENUES TO BASIC FINANCIAL STATEMENTS

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

Revenues per schedule of expenditures of state awards	\$ 42,795,192
Plus:	
Student Emergency Funds	16,287
Fire Fighter Training 2%	42,403
Revenues reported elsewhere	<u>137,717</u>
 Revenues per basic financial statements	 <u>\$ 42,991,599</u>
 Revenues per basic financial statements	
Operating revenue - state grants	\$ 3,550,591
Non-operating revenue:	
State appropriations	39,350,827
Capital grants	<u>90,181</u>
 Total	 <u>\$ 42,991,599</u>

GATEWAY TECHNICAL COLLEGE DISTRICT
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2017

Section I - Summary of Auditors' Results

Basic Financial Statements

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

Federal Awards and State Financial Assistance

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

Identification of major federal and state programs:

Federal Programs	CFDA No.
Career and Technical Education - Basic Grants to States	84.048
Student Financial Assistance Cluster	
Federal Supplemental Education Opportunity Grants	84.007
Federal Work-Study Program	84.033
Federal PELL Grant Program	84.063
Federal Direct Student Loans	84.268
State Programs	State ID No.
Wisconsin Higher Education Grant	235.102
State Aids for Technical Colleges	292.105
Property Tax Relief Aid	292.162

Audit threshold used to determine between Type A and Type B federal programs:	\$750,000
Audit threshold used to determine between Type A and Type B state programs:	\$250,000
Auditee qualified as low-risk auditee	Yes

GATEWAY TECHNICAL COLLEGE DISTRICT
 Schedule of Findings and Questioned Costs (Continued)
 For the Year Ended June 30, 2017

Section II - Basic Financial Statement Findings as Required by Government Auditing Standards

Finding Number	Internal Control Findings
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There were no findings required to be reported in accordance with generally accepted governmental auditing standards.

Section III - Federal Award and State Financial Assistance Findings and Questioned Costs

Finding Number	Uniform Guidance Findings	Questioned Costs
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There were no findings required to be reported in accordance with the Uniform Guidance.

Finding Number	State Single Audit Guideline Findings	Questioned Costs
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There were no findings required to be reported in accordance with the *State Single Audit Guidelines*.

GATEWAY TECHNICAL COLLEGE DISTRICT
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2017

Section IV - Other Issues

Does the auditors' report or the notes to the financial statements include disclosures with regard to substantial doubt as to the auditee's ability to continue as a going concern? No

Does the audit report show audit issues (i.e., material non-compliance, non-material non-compliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

Wisconsin Technical College System Board	No
Wisconsin Higher Education Aids Board	No
Wisconsin Department of Public Instruction	No
Wisconsin Department of Workforce Development	No
Wisconsin Department of Revenue	No
Wisconsin Department of Transportation	No

Was a Management Letter or other document conveying audit comments issued as a result of this audit? Yes

Bryan Grunewald CPA

Name and signature of Account Director

Bryan Grunewald, CPA

Date of report

November 17, 2017

GATEWAY TECHNICAL COLLEGE DISTRICT
Schedule of Prior Year Audit Findings and Corrective Action Plan
For the Year Ended June 30, 2017

Status of Prior Year Audit Findings

There were no audit findings for the year ended June 30, 2016.

Corrective Action Plan For Audit Findings

None required for the year ended June 30, 2017.

MANAGEMENT COMMUNICATIONS
GATEWAY TECHNICAL COLLEGE DISTRICT
KENOSHA, WISCONSIN

JUNE 30, 2017

GATEWAY TECHNICAL COLLEGE DISTRICT
June 30, 2017

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To the District Board
Gateway Technical College District
Kenosha, Wisconsin

We have audited the financial statements of Gateway Technical College District, Wisconsin (the "District") for the year ended June 30, 2017. The District's financial statements, including our report thereon dated November 17, 2017, are presented in a separate audit report document. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, Uniform Guidance and *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.

Our Responsibilities Under U.S. Generally Accepted Auditing Standards, *Government Auditing Standards* and Uniform Guidance and *State Single Audit Guidelines*

As stated in our engagement letter dated June 12, 2017, our responsibility, as described by professional standards, is to express opinions about whether the financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

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

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

Planned Scope and Timing of the Audit

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

Significant Audit Findings

Consideration of Internal Control

Financial Statements

In planning and performing our audit of the financial statements of the District as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing 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. Our report on internal control over financial reporting and on compliance and other matters is presented on pages 1 - 2 of the single audit report.

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

A deficiency in internal control 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. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

Federal and State Awards

In planning and performing our audit of compliance for each major federal and state program, we considered the District's internal control over compliance (internal control) as a basis for designing audit procedures for the purpose of expressing our opinion on compliance requirements that could have a direct and material effect on each of the District's major federal and state programs for the year ended June 30, 2017, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Our report on internal control over compliance is presented on pages 3 - 4 of the single audit report.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that noncompliance of the District's major federal or state award programs will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017. We noted no significant transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. To the best of our knowledge, all significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of allowance for doubtful accounts is based on historical actual write offs and an analysis of collectability of student accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimates of the other post-employment benefits are based on an actuarial report. We evaluated the key factors and assumptions used to develop the other post-employment benefits in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the depreciable life of the capital assets is based upon analysis of the expected useful life of the capital assets. We evaluated the key factors and assumptions and the consistency in these factors and assumptions used to develop the depreciable life in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability (asset) and related deferred outflows/inflows of resources is based on information received from the Wisconsin Retirement System. We evaluated the key factors and assumptions used to develop the net pension liability (asset) and related deferred outflows/inflows of resources in determining that they are reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 17, 2017. The management representation letter follows this communication.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the management's discussion and analysis, and the schedules relating to pensions and other post-employment benefits, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

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

Restriction on Use

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

Sincerely,

Certified Public Accountants
Sheboygan, Wisconsin
November 17, 2017

SUMMARY FINANCIAL INFORMATION

1. District's Governmental Fund Balances

Presented below is a summary of the District's governmental fund balances on June 30, 2017. This information is provided for assisting management in assessing financial results for 2016 - 2017 and for indicating financial resources available at the start of the 2017 - 2018 budget year.

	6/30/17	6/30/16
General Fund		
Reserved for encumbrances	\$ 145,257	\$ 57,137
Reserved for prepaid expenditures	1,570,530	771,795
Reserved for other post employment benefits	1,870,000	1,620,000
Unreserved		
Designated for operations	19,037,439	19,609,000
Designated for state aid fluctuations	-	584,819
Designated for subsequent year	5,159,305	3,835,814
Designated for subsequent years	-	877,229
Total Fund Balance	<u>27,782,531</u>	<u>27,355,794</u>
Special Revenue Funds		
Operating		
Reserved for encumbrances	22,693	15,962
Reserved for prepaid expenditures	27,587	-
Unreserved		
Designated for subsequent year	840,028	991,150
Designated for operations	1,648,938	1,867,004
Total Operating	<u>2,539,246</u>	<u>2,874,116</u>
Non-Aidable		
Reserved for encumbrances	33,600	13,815
Reserved for student organizations	1,215,960	1,458,904
Reserved for student financial assistance (deficit)	(162,269)	140,858
Total Non-Aidable	<u>1,087,291</u>	<u>1,613,577</u>
Total Special Revenue Funds	<u>3,626,537</u>	<u>4,487,693</u>
Capital Projects Fund		
Reserved for encumbrances	4,984,691	4,219,333
Reserved for capital projects	3,542,823	1,959,613
Total Capital Projects Fund	<u>8,527,514</u>	<u>6,178,946</u>
Debt Service Fund	<u>2,941,591</u>	<u>2,577,162</u>
Total Governmental Fund Balances	<u>\$ 42,878,173</u>	<u>\$ 40,599,595</u>

The District's general fund increased \$426,737 to \$27,782,531 compared to \$27,355,794 as of June 30, 2016.

Due to the historically strong reserve balances, the District was also able to transfer \$3,200,000 from the general fund into the capital projects fund to assist with financing capital projects.

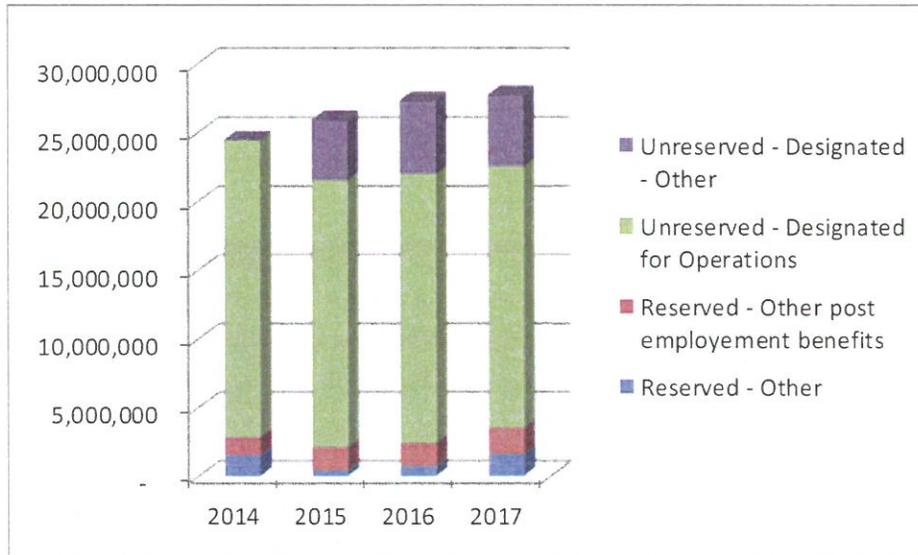
Additional information regarding the District's general fund balance can be seen on the following page.

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

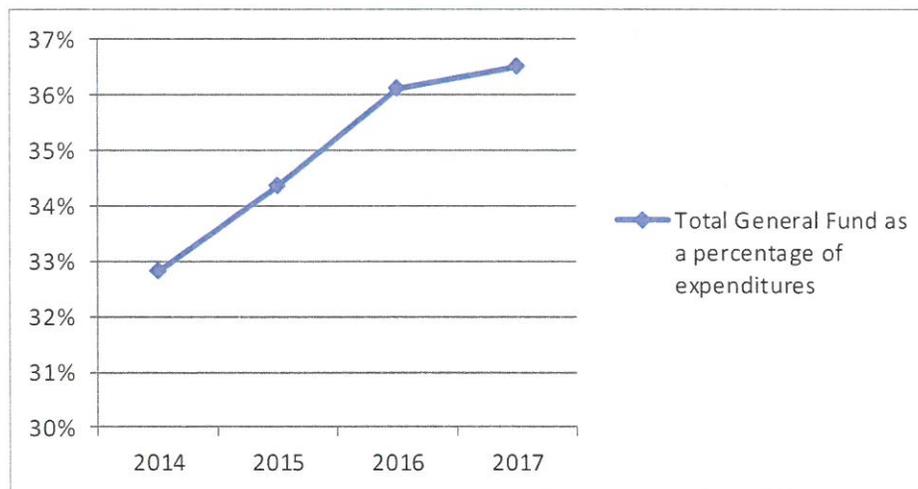
2. General Fund Balance Comparison

Presented below is a fund balance comparison for the general fund for fiscal years 2014 - 2017. This information is presented to assist District management in assessing fund balance levels at the end of fiscal year 2017 and the trend over the past four years.

General Fund: Historical Fund Balance Comparison



Total General Fund Balance as a Percentage of Operating Expenditures



As of June 30, 2017, the District's total general fund balance was \$27,782,531. This balance represents approximately 36.5% of the general fund expenditures.

3. **District's Enterprise Funds**

The District uses enterprise funds to account for the operations of the culinary arts, auto labs, and other activities financed primarily by user fees from either public or other District sources. Presented below is a summary of the District's proprietary net position as of June 30, 2017, including a comparison to the prior year. This information is provided to assist management in assessing financial results for the year ended June 30, 2017 and to indicating financial resources available at the start of the 2017 - 2018 budget year.

	6/30/17	6/30/16
Enterprise Funds		
Unrestricted net position	<u>\$ 1,134,432</u>	<u>\$ 1,085,106</u>

The District's enterprise funds increased \$49,326 to \$1,134,432 compared to \$1,085,106 as of June 30, 2016. Overall, the proprietary funds continue to be in excellent financial condition entering the 2017 - 2018 fiscal year.

NEW ACCOUNTING STANDARD

Accounting and Reporting for Other Postemployment Benefits

In June 2015, the Governmental Accounting Standards Board (GASB) issued a new pronouncement relating to other post-employment benefits (OPEB). GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* significantly changes the accounting and financial reporting of postemployment benefits that was established in GASB Statement No. 45. The primary purpose of this Statement is to improve accounting and financial reporting of OPEB obligations and enhance transparency of OPEB related information in your financial statements similar to how GASB Statements No. 68 was designed.

Currently, governments report a liability related to other postemployment liabilities for the unfunded portion of the annual required contribution, which includes an amortization of the Unfunded Actuarial Liability (UAL) over an open period of time, not to exceed 30 years. Upon implementing the new standard, the District will recognize the difference between total OPEB liability and any plan assets (net OPEB liability) in the district-wide financial statements, often resulting in a significant increase in the OPEB liability reported in your financial statements. The new standard also requires that the entry age normal cost method be used to determine the liability, deferred inflows and outflows of resources to be reported for changes in economic and demographic assumptions and differences between expected and actual experience, and additional note disclosures and schedules.

The new standard is effective for financial statements for OPEB plans for fiscal years beginning June 15, 2017. We recommend that the District evaluate impact of the new standard with your actuary, and determine an implementation strategy to minimize your costs while ensuring adequate communication of the impact of these changes will have on your financial statements. As you develop your implementation strategy, you should evaluate the following:

- Do you anticipate any changes in benefits? If yes, you should approve benefit changes prior to implementation, as any changes in benefits in the future are treated as a current year activity.
- What is your valuation measurement date? You can roll back to a valuation date 12 months prior to year-end, allowing you to complete your actuarial valuation prior to year-end or you can roll forward to your reporting date, requiring your actuarial valuation to be completed after year end but before you anticipate issuance of your financial statements.

APPENDIX



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

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

**CENTER FOR BIOSCIENCE
& INFORMATION
TECHNOLOGY**
3520 - 30th Avenue
Kenosha, WI 53144-1690
262.564.3600

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

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

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

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

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

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

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

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November 17, 2017

Schenck SC
712 Riverfront Drive, Suite 301
Sheboygan, WI 53081

This representation letter is provided in connection with your audit of the financial statements of the Gateway Technical College District, (the "District"), as of June 30, 2017 and 2016, and for the years then ended, and the related notes to the financial statements for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items in No. 50 are considered material based on the materiality criteria specified in Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 17, 2017, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 12, 2017, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

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

Information Provided

12. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Additional information that you have requested from us for the purpose of the audit.

- c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the Board of Trustees or summaries of actions of recent meetings for which minutes have not yet been prepared.
13. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedules of expenditures of federal awards and state financial assistance.
14. We made an assessment of the risk that the financial statements may be materially misstated as a result of fraud. We have disclosed the results of our assessment as follows:
- a. We have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - i. Management,
 - ii. Employees who have significant roles in internal control, or
 - iii. Others where the fraud could have a material effect on the financial statements.
 - b. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
15. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
16. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
17. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

Government - specific

18. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
19. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
20. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
21. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
22. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

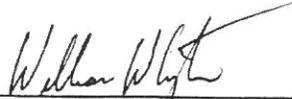
23. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statements amounts or other financial data significant to the audit objectives.
24. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
25. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
26. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
27. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
28. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
29. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
30. Components of net position (net investment in capital assets, restricted, and unrestricted) are properly classified and, if applicable, approved.
31. Provisions for uncollectible receivables have been properly identified and recorded.
32. Expenses have been appropriately classified in or allocated to functions and programs in the statement of revenues and expenses and changes in net position and allocations have been made on a reasonable basis.
33. Revenues are appropriately classified in the statement of revenues, expenses and changes in net position between operating and non-operating revenues.
34. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
35. Deposits and investment securities and derivative transactions are properly classified as to risk and are properly disclosed.
36. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
37. 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 are available and have determined that net position is properly recognized under the policy.
38. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
39. 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.

40. We acknowledge our responsibility for presenting the Budget (Non-GAAP Budgetary Basis) and Actual Schedules, and statistical data (the supplementary information) in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
41. We agree with the findings of specialists in evaluating the other post-employment benefits and pension benefits and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
42. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the District's name" during the period significantly exceeded the amounts in those categories as of the balance sheet was properly disclosed in the financial statements.
43. 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.
44. The methods and significant assumptions used to determine fair values of financial instruments are as follows: Fair value is the price that would be received to sell an asset or transfer a liability in an orderly transaction between market participants at the measurement date. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.
45. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the balance sheet date and have been reduced to their estimated net realizable value.
46. Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility.
47. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
48. We do not plan to make frequent amendments to our pension or other post-retirement benefit plans.
49. We have not completed the process of evaluating the impact that will result from adopting Governmental Accounting Standards Board No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* and No. 87 *Leases*. The District is therefore unable to disclose the impact that adopting these GASB Statements will have on its financial position and the results of its operations when the Statements are adopted.
50. With respect to federal and state award programs:
 - a. We are responsible for understanding and complying with and have complied with the requirements of Title 2 U.S. Code of *Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration, including requirements relating to preparation of the schedule of federal awards and the schedule of state financial assistance.

- b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance and the schedule of state financial assistance (SSFA) and related notes in accordance with the requirements of the *State Single Audit Guidelines* and we believe the SEFA and SSFA, including their form and content, are fairly presented in accordance with the Uniform Guidance and the Guidelines. The methods of measurement or presentation of the SEFA and SSFA 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 SSFA.
- c. If the SEFA and SSFA are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA and SSFA no later than the date we issue the SEFA and SSFA and the auditors' report thereon.
- d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and the *State Single Audit Guidelines* compliance audits, and have included in the SEFA and SSFA expenditures made during the audit period for all awards provided by federal and state agencies in the form of awards, cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e. We are responsible for understanding and complying with, and have complied with, the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards related to each of our federal and state programs and have identified and disclosed to you the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards that are considered to have a direct and material effect on each major federal and state program.
- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal and state programs that provide reasonable assurance that we are managing our federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a material effect on our federal and state programs. We believe the internal control system is adequate and is functioning as intended.
- g. We have made available to you all federal and state awards (including amendments, if any) and any other correspondence with federal and state agencies or pass-through entities relevant to federal and state programs and related activities.
- h. We have received no requests from a federal or state agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements, (except for noncompliance disclosed to you) including when applicable, those set forth in the *OMB Compliance Supplement* and the *State Single Audit Guidelines*, relating to federal and state awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal and state awards.
- j. We have disclosed any communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.

- i. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E) and Circular A-87, *Cost Principles for State, Local, and Tribal Governments*, if applicable.
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditors' report.
- r. Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s. The copies of federal and state program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal and state agency or pass-through entity, as applicable.
- t. We have charged costs to federal and state awards in accordance with applicable cost principles.
- u. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and the *State Single Audit Guidelines*, and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
- v. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- x. We are responsible for taking corrective action on each audit finding that meets the requirements of the Uniform Guidance and the *State Single Audit Guidelines*.

51. We have evaluated and classified any subsequent events as recognized or nonrecognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.

Signed: 

William Whyte, Sr. Vice President of
Operations

Signed: 

Sharon Johnson, Controller

VIII. OPERATIONAL AGENDA

B. Consent Agenda

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

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call
Action X
Information
Discussion

FINANCIAL STATEMENT AND EXPENDITURES OVER \$2,500

Summary of Item: Summary of revenue and expenditures as of **11/30/17**

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

Staff Liaison: William Whyte

GATEWAY TECHNICAL COLLEGE
2017-18 SUMMARY OF REVENUE & EXPENDITURES AS OF 11/30/17

<u>COMBINED FUNDS</u>	2017-18 APPROVED BUDGET	2017-18 WORKING BUDGET	2017-18 ACTUAL TO DATE	PERCENT INCURRED
REVENUE:				
LOCAL GOVERNMENT	\$ 32,997,276	\$ 33,264,919	\$ 75,690	0.23%
STATE AIDS	42,484,144	42,049,384	5,520,923	13.13%
STATUTORY PROGRAM FEES	14,594,491	15,236,649	12,685,195	83.25%
MATERIAL FEES	692,669	723,146	668,923	92.50%
OTHER STUDENT FEES	2,827,807	2,907,791	1,996,591	68.66%
INSTITUTIONAL	8,581,072	8,581,072	2,572,985	29.98%
FEDERAL	27,080,821	27,080,821	14,369,114	53.06%
OTHER RESOURCES	13,325,000	13,325,000	8,786,989	65.94%
TOTAL REVENUE & OTHER RESOURCES	<u>\$ 142,583,280</u>	<u>\$ 143,168,782</u>	<u>\$ 46,676,410</u>	32.60%
EXPENDITURES BY FUNCTION:				
INSTRUCTIONAL	\$ 57,046,830	\$ 57,632,332	\$ 21,980,244	38.14%
INSTRUCTIONAL RESOURCES	1,399,501	1,399,501	518,558	37.05%
STUDENT SERVICES	44,847,018	44,847,018	21,988,244	49.03%
GENERAL INSTITUTIONAL	11,028,571	11,028,571	5,397,092	48.94%
PHYSICAL PLANT	27,470,260	27,470,260	6,397,217	23.29%
AUXILIARY SERVICES	650,000	650,000	207,064	31.86%
PUBLIC SERVICES	381,100	381,100	121,128	31.78%
TOTAL EXPENDITURES	<u>\$ 142,823,280</u>	<u>\$ 143,408,782</u>	<u>\$ 56,609,546</u>	39.47%
EXPENDITURES BY FUNDS:				
GENERAL	\$ 79,366,579	\$ 79,952,081	\$ 30,920,811	38.67%
SPECIAL REVENUE - OPERATIONAL	5,277,701	5,277,701	2,180,984	41.32%
SPECIAL REVENUE - NON AIDABLE	31,719,000	31,719,000	16,865,361	53.17%
CAPITAL PROJECTS	13,350,000	13,350,000	5,123,784	38.38%
DEBT SERVICE	12,460,000	12,460,000	1,311,543	10.53%
ENTERPRISE	650,000	650,000	207,064	31.86%
TOTAL EXPENDITURES	<u>\$ 142,823,280</u>	<u>\$ 143,408,782</u>	<u>\$ 56,609,546</u>	39.47%

**GATEWAY TECHNICAL COLLEGE
2017-18 SUMMARY OF REVENUE & EXPENDITURES AS OF 11/30/17**

<u>GENERAL FUND</u>	2017-18 APPROVED BUDGET	2017-18 WORKING BUDGET	2017-18 ACTUAL TO DATE	PERCENT INCURRED
REVENUE:				
LOCAL GOVERNMENT	\$ 18,928,071	\$ 19,195,714	\$ 25,725	0.13%
STATE AIDS	39,316,969	38,882,209	4,287,521	11.03%
STATUTORY PROGRAM FEES	14,594,491	15,236,649	12,685,195	83.25%
MATERIAL FEES	692,669	723,146	668,923	92.50%
OTHER STUDENT FEES	1,817,807	1,897,791	1,327,130	69.93%
FEDERAL REVENUE	30,000	30,000	-	0.00%
INSTITUTIONAL	3,986,572	3,986,572	717,846	18.01%
OTHER RESOURCES	-	-	-	0.00%
	<hr/>	<hr/>	<hr/>	
TOTAL REVENUE & OTHER RESOURCES	<u>\$ 79,366,579</u>	<u>\$ 79,952,081</u>	<u>\$ 19,712,339</u>	24.66%
 EXPENDITURES BY FUNCTION:				
INSTRUCTIONAL	\$ 51,290,350	\$ 51,875,852	\$ 19,784,290	38.14%
INSTRUCTIONAL RESOURCES	1,389,501	1,389,501	518,558	37.32%
STUDENT SERVICES	11,501,548	11,501,548	4,322,227	37.58%
GENERAL INSTITUTIONAL	7,747,420	7,747,420	3,554,600	45.88%
PHYSICAL PLANT	7,437,760	7,437,760	2,741,136	36.85%
	<hr/>	<hr/>	<hr/>	
TOTAL EXPENDITURES	<u>\$ 79,366,579</u>	<u>\$ 79,952,081</u>	<u>\$ 30,920,811</u>	38.67%

GATEWAY TECHNICAL COLLEGE
2017-18 SUMMARY OF REVENUE & EXPENDITURES AS OF 11/30/17

<u>SPECIAL REVENUE -OPERATIONAL FUND</u>	2017-18 APPROVED BUDGET	2017-18 WORKING BUDGET	2017-18 ACTUAL TO DATE	PERCENT INCURRED
REVENUE:				
LOCAL GOVERNMENT	\$ 2,099,205	\$ 2,099,205	\$ 49,965	2.38%
STATE AIDS	1,063,175	1,063,175	222,918	20.97%
FEDERAL	1,754,821	1,754,821	459,650	26.19%
INSTITUTIONAL	360,500	360,500	90,995	25.24%
TOTAL REVENUE & OTHER RESOURCES	<u>\$ 5,277,701</u>	<u>\$ 5,277,701</u>	<u>\$ 823,527</u>	15.60%
EXPENDITURES BY FUNCTION:				
INSTRUCTIONAL	\$ 2,724,980	\$ 2,724,980	\$ 1,014,597	37.23%
STUDENT SERVICES	1,616,470	1,616,470	802,932	49.67%
GENERAL INSTITUTIONAL	580,151	580,151	234,078	40.35%
PHYSICAL PLANT	-	-	8,250	0.00%
PUBLIC SERVICES	356,100	356,100	121,128	34.02%
TOTAL EXPENDITURES	<u>\$ 5,277,701</u>	<u>\$ 5,277,701</u>	<u>\$ 2,180,984</u>	41.32%

**GATEWAY TECHNICAL COLLEGE
2017-18 SUMMARY OF REVENUE & EXPENDITURES AS OF 11/30/17**

<u>SPECIAL REVENUE-NON AIDABLE FUND</u>	2017-18 APPROVED BUDGET	2017-18 WORKING BUDGET	2017-18 ACTUAL TO DATE	PERCENT INCURRED
REVENUE:				
STATE AIDS	\$ 2,004,000	\$ 2,004,000	\$ 1,010,484	50.42%
OTHER STUDENT FEES	755,000	755,000	637,148	84.39%
INSTITUTIONAL	3,774,000	3,774,000	1,367,159	36.23%
FEDERAL	<u>25,146,000</u>	<u>25,146,000</u>	<u>13,909,464</u>	55.31%
TOTAL REVENUE & OTHER RESOURCES	<u>\$ 31,679,000</u>	<u>\$ 31,679,000</u>	<u>\$ 16,924,255</u>	53.42%
 EXPENDITURES BY FUNCTION:				
STUDENT SERVICES	\$ 31,714,000	\$ 31,714,000	\$ 16,863,085	53.17%
GENERAL INSTITUTIONAL	<u>5,000</u>	<u>5,000</u>	<u>2,275</u>	45.51%
TOTAL EXPENDITURES	<u>\$ 31,719,000</u>	<u>\$ 31,719,000</u>	<u>\$ 16,865,361</u>	53.17%

GATEWAY TECHNICAL COLLEGE
2017-18 SUMMARY OF REVENUE & EXPENDITURES AS OF 11/30/17

CAPITAL PROJECTS FUND

	2017-18 APPROVED BUDGET	2017-18 WORKING BUDGET	2017-18 ACTUAL TO DATE	PERCENT INCURRED
REVENUE:				
STATE AIDS	\$ 100,000	\$ 100,000	\$ -	0.00%
FEDERAL	150,000	150,000	-	0.00%
INSTITUTIONAL	100,000	100,000	224,164	224.16%
OTHER RESOURCES	<u>13,000,000</u>	<u>13,000,000</u>	<u>8,500,000</u>	65.38%
TOTAL REVENUE & OTHER RESOURCES	<u>\$ 13,350,000</u>	<u>\$ 13,350,000</u>	<u>\$ 8,724,164</u>	65.35%
EXPENDITURES BY FUNCTION:				
INSTRUCTIONAL	\$ 3,031,500	\$ 3,031,500	\$ 1,181,357	38.97%
INSTRUCTIONAL - RESOURCES	10,000	10,000	-	0.00%
STUDENT SERVICES	15,000	15,000	-	0.00%
GENERAL INSTITUTIONAL	2,696,000	2,696,000	1,606,139	59.57%
PHYSICAL PLANT	7,572,500	7,572,500	2,336,288	30.85%
PUBLIC SERVICE	<u>25,000</u>	<u>25,000</u>	<u>-</u>	0.00%
TOTAL EXPENDITURES	<u>\$ 13,350,000</u>	<u>\$ 13,350,000</u>	<u>\$ 5,123,784</u>	38.38%

**GATEWAY TECHNICAL COLLEGE
2017-18 SUMMARY OF REVENUE & EXPENDITURES AS OF 11/30/17**

<u>DEBT SERVICE FUND</u>	2017-18 APPROVED BUDGET	2017-18 WORKING BUDGET	2017-18 ACTUAL TO DATE	PERCENT INCURRED
REVENUE:				
LOCAL GOVERNMENT	\$ 11,925,000	\$ 11,925,000	\$ -	0.00%
INSTITUTIONAL	10,000	10,000	-	0.00%
OTHER RESOURCES	<u>325,000</u>	<u>325,000</u>	<u>286,989</u>	88.30%
TOTAL REVENUE & OTHER RESOURCES	<u>\$ 12,260,000</u>	<u>\$ 12,260,000</u>	<u>\$ 286,989</u>	2.34%
EXPENDITURES BY FUNCTION:				
PHYSICAL PLANT	<u>\$ 12,460,000</u>	<u>\$ 12,460,000</u>	<u>\$ 1,311,543</u>	10.53%
TOTAL EXPENDITURES	<u>\$ 12,460,000</u>	<u>\$ 12,460,000</u>	<u>\$ 1,311,543</u>	10.53%

GATEWAY TECHNICAL COLLEGE
2017-18 SUMMARY OF REVENUE & EXPENDITURES AS OF 11/30/17

<u>ENTERPRISE FUND</u>	2017-18 APPROVED BUDGET	2017-18 WORKING BUDGET	2017-18 ACTUAL TO DATE	PERCENT INCURRED
REVENUE:				
LOCAL GOVERNMENT	\$ 45,000	\$ 45,000	\$ -	0.00%
OTHER STUDENT FEES	255,000	255,000	32,313	12.67%
INSTITUTIONAL	350,000	350,000	172,821	49.38%
FEDERAL	-	-	-	0.00%
	<hr/>	<hr/>	<hr/>	
TOTAL REVENUE & OTHER RESOURCES	<u>\$ 650,000</u>	<u>\$ 650,000</u>	<u>\$ 205,135</u>	31.56%
EXPENDITURES BY FUNCTION:				
AUXILIARY SERVICES	<u>\$ 650,000</u>	<u>\$ 650,000</u>	<u>\$ 207,064</u>	31.86%
TOTAL EXPENDITURES	<u>\$ 650,000</u>	<u>\$ 650,000</u>	<u>\$ 207,064</u>	31.86%

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call
Action X
Information
Discussion

CASH AND INVESTMENT SCHEDULES

Summary of Item: Monthly cash and investment schedules

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

Staff Liaison: Bill Whyte

GATEWAY TECHNICAL COLLEGE
MONTHLY CASH RECONCILIATION
FOR THE MONTH ENDING OCTOBER 31, 2017

Cash Balance September 30, 2017 \$ 34,129,508.05

PLUS:

Cash Receipts 10,374,264.19
\$ 44,503,772.24

LESS:

Disbursement:
 Payroll 3,991,505.75
 Accounts Payable 11,962,023.37 15,953,529.12

Cash Balance October 31, 2017 **\$ 28,550,243.12**

DISPOSITION OF FUNDS

Cash in Bank (541,549.79)
 Cash in Transit 27,034.55
 Investments 29,060,133.36
 Cash on Hand 4,625.00

TOTAL: October 31, 2017 **\$ 28,550,243.12**

GATEWAY TECHNICAL COLLEGE
MONTHLY INVESTMENT REPORT

JULY 2017 - JUNE 2018

	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-17	\$ 35,407,970	\$ 36,186,438	\$ 778,468	\$ 11,106	\$ 11,106	0.42
AUGUST	36,186,438	41,344,260	5,157,822	14,248	25,354	0.43
SEPTEMBER	41,344,260	32,395,252	(8,949,008)	13,773	39,127	0.40
OCTOBER	32,395,252	29,060,133	(3,335,119)	11,497	50,624	0.43
NOVEMBER						
DECEMBER						
January-18						
FEBRUARY						
MARCH						
APRIL						
MAY						
JUNE						

INVESTMENT SCHEDULE

October 31, 2017

<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	\$ 6,733,899	1.04	OPEN
JOHNSON BANK	Various	Open	\$ 22,326,234	0.25	OPEN
		TOTAL	<u>\$ 29,060,133</u>		

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action X
Information _____
Discussion _____

PERSONNEL REPORT

Summary of Item: Monthly Personnel Activity Report

**Employment Approvals: New Hires
Promotion(s)
Retirement(s)
Resignation(s)
Separation(s)**

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

Staff Liaison: William Whyte

PERSONNEL REPORT

DECEMBER 2017

EMPLOYMENT APPROVALS: NEW HIRES

Elizabeth Allen, Foundation Database Specialist, Foundation; Kenosha; Annual Salary: \$49,920; effective November 28, 2017

Stephanie Cascio, Student Finance Specialist, Student Services; Racine; Annual Salary: \$57,000; effective December 5, 2017

Oliver Debe, New Student Specialist (Limited Term Position), Student Services; Burlington; Annual Salary: \$54,900; effective November 6, 2017

Keeshia Jones, Student Finance Specialist, Student Services; Kenosha; Annual Salary: \$60,000; effective December 11, 2017

Heather Miles, Instructor Computer Support Specialist, Manufacturing, Engineering & Transportation (MET), Annual Salary: \$73,000; effective January 2, 2018

Jorge Nieto, Associate Dean General Studies; Kenosha; Annual Salary: \$80,000; effective November 8, 2017

Michael Smith, Director Institutional Research, Institutional Effectiveness; Kenosha; Annual Salary: \$80,000; effective November 6, 2017

Kyle Worzala, Instructor Welding, MET; Racine; Annual Salary: \$65,000; effective January 2, 2018

PROMOTION(S)

Vicki Christensen, Agent, Purchasing (FA/E), Finance; Kenosha; Annual Salary: \$59,000; previously Finance Accounts Payable Associate; effective December 11, 2017

Vanessa V. Garcia, Student Express Associate/Campus Cashier, Student Services; Racine; Annual Salary: \$42,140.80; previously Welcome Center Associate/SS Center Secretary; effective November 14, 2017

Heather Kent, Program Effectiveness Specialist, Institutional Effectiveness; Kenosha; Annual Salary: \$51,459.20; previously Welcome Center Associate; effective December 4, 2017

Jess M. Petre, Student Finance Specialist, Student Services; Racine; Annual Salary: \$57,000; previously Financial Aid Associate; effective November 27, 2017

RETIREMENT(S)

Deborah Davidson, Vice President Business & Workforce Solutions (BWS), SC Johnson iMET Center; effective December 22, 2017

Natalie Griffin, Instructor Human Services, Service Occupations; Racine; effective December 15, 2017

Kenneth Haling, Instructor Accounting, Business & Information Technology (BIT); Elkhorn; effective December 15, 2017

Christine Lazaro, Instructor Office Technology, BIT; Racine; effective December 15, 2017

Mark Uttech, Instructor Welding, MET; Racine; effective December 15, 2017

RESIGNATION(S)

Manoj Babu, Dean Manufacturing, Engineering & Transportation (MET); SC Johnson iMET Center; effective December 29, 2017

Stacey Erickson, Divisional Apprenticeship Associate, BWS; SC Johnson iMET Center; effective November 15, 2017

SEPARATION(S)

Assad Assad, Computer Support Technician, Learning Innovation Division (LID); Racine; effective November 17, 2017

Michael York, Mechanic, Building Services; Elkhorn; effective November 29, 2017

DECEMBER 2017 GRANT AWARDS

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action _____X
Information _____
Discussion _____

GRANT AWARDS

Summary of Item: The college has received three new grant awards. The grant from the Wisconsin Department of Public Instruction will fund the continuation of the Youth POWER Academy of Finance program. The Wisconsin Department of Workforce Development grant will fund the continued work of the Gateway District Youth Apprenticeship Consortium. The grant from the National Science Foundation will allow the college to participate in a mentoring and technical assistance program designed to help colleges obtain NSF funding.

Attachments: Grant Awards – December 2017

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

DECEMBER 2017 GRANT AWARDS

Project Number	Title	Purpose	Grant Period	Number Served	Funding Source	Total Budget	Grant Award	Matching Funds
019	Youth POWER Academy of Finance	This grant will fund the Youth POWER Academy of Finance (YPAF), a program to help students from low- and moderate-income households to gain admittance to college and to persist in college through graduation. The key elements of the program are a precollege curriculum and a personal finance curriculum.	7/1/17 – 6/30/18		Wisconsin Department of Public Instruction – Precollege Scholarship Award	\$13,972	\$13,972	\$0
023	Gateway District Youth Apprenticeship Consortium	The Gateway District Youth Apprenticeship Consortium is designed to give high school students academic and occupational skills leading to both a high school diploma and a State Skill Certificate in a specific industry. The Youth Apprenticeship program is a consortium partnership between Gateway Technical College and area high schools.	7/1/17 – 6/30/18	30	Wisconsin Department of Workforce Development – Youth Apprenticeship Program	\$40,500	\$27,000	\$13,500

DECEMBER 2017 GRANT AWARDS

Project Number	Title	Purpose	Grant Period	Number Served	Funding Source	Total Budget	Grant Award	Matching Funds
005	Mentor-Connect	Gateway faculty and staff will participate in a mentoring program through the National Science Foundation. This program will assist the college in submitting a future NSF grant application that will be centered around building curriculum to respond to the convergence of industrial automation and information technology.	11/10/17 – 10/4/18	N/A	National Science Foundation	\$9,600	\$4,800	\$4,800

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 2017**
lists all contracts for service completed or
in progress 2017/2018 fiscal year.

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

Staff Liaison: Debbie Davidson

BWS CFS Board Report FY18



Contract #	Sponsor Name	Type	Course Numbers	Estimated CFS Cost	WATG #	CFS Date / Date Req.	BY:
1	TOTALS			\$1,475,624.53			
2	Kenosha Fire Department	IN	531-805-1BBA	\$1,006.40		02/07/17	Robin Widmar
3	R&B Grinding	IN	SU17: 420-437-1ZBA, 462-485-1ZBA, 462-486-1ZBA; 900-003-1ZM1R	\$988.00	172	02/14/17	Robin Widmar
4	Amazon -- CANCEL	IN	444-339-1ZBA	\$0.00		02/28/17	Robin Widmar
5	KABA	IN	SU17: 196-848-1ZBA, 196-848-1ZBB -- (1ZBA was cancelled)	\$3,960.00		04/19/17	Robin Widmar
6	Badger High School	IN	543-300-1ZBA	\$4,571.10		03/30/17	Michelle Miller
7	Wilnot High School	IN	543-300-1ZBB	\$4,571.10		03/30/17	Michelle Miller
8	Union Grove High School	IN	543-300-1ZBC	\$4,571.10		03/30/17	Michelle Miller
9	Union Grove High School	IN	543-300-1ZBD	\$4,571.10		03/30/17	Michelle Miller
10	RUSD High School	IN	543-300-1RBA, 543-300-1RBB, 510-407-1RBA, 510-407-1RBB	\$19,938.00		04/21/17	Michelle Miller
11	Kenall Mfg	IN	605-458-1ZBA	\$5,940.00		04/21/17	Robin Widmar
12	WE Energies	IN	420-408-1CBA	\$13,360.00		05/11/17	Robin Widmar
13	East Troy	IN	543-300-1ZBE	\$4,571.10		05/12/17	Michelle Miller
14	Whitewater Unified School District	IN	531-427-1z1a, 531-427-1z1b	\$756.96		05/26/17	Lori Maccari
15	InSinkErator		SU17: 606-111-1ZBA, 623-401C-1ZBC, 196-466D-1ZBA	\$7,369.14		05/26/17	Robin Widmar
16	The Abbey Resort	IN	531-448-1z1a	\$856.65		05/02/17	Lori Maccari
17	Racine County Workforce Solutions	IN	152-187-1r1a, 152-088-1r1a, 152-184-1r1a, 152-182-1r1a, 152-146-1r1a, 152-097-1r1a, 152-087-1r1a, 152--183-1r1a, 152-150-1r1a, 152-174-1r1a	\$54,435.40		04/18/17	Michelle Miller
18	Racine County Workforce Solutions IT Web	IN	152-175-2r1a, 152-086-2r1a, 152-085-2r1a	\$21,471.00		04/18/17	Michelle Miller
19	Java Developer BC SU19 KABA	IN	FA17: 196-849-2ZBA, 196-850-2ZBA	\$3,960.00		04/19/17	Robin Widmar
20	St. Joseph's Nursing Home	IN	503-447-1ZBA, 503-447-1ZBB, 503-447-1ZBC, 503-447-1ZBD, 503-447-1ZBE, 503-447-1ZBF, 503-447-1ZBG, 503-447-1ZBH	\$2,640.00		04/20/17	Robin Widmar
21	OEMMCO Inc (Kenosha)	IN	531-448-1k1a	\$293.43		05/01/17	Lori Maccari
22	Eikhorn HS	IN	533-126-2cza	\$2,884.40		05/18/17	Michelle Miller
23	Union Grove HS	IN	501-101-2eca	\$4.00		05/18/17	Michelle Miller
24	Union Grove HS	IN	809-188-2zca	\$4,301.10		05/18/17	Michelle Miller
25	Waterford HS	IN	809-188-2zcb	\$4,301.10		05/18/17	Michelle Miller
26	Big Foot HS	IN	501-101-2ecb	\$4,301.10		05/18/17	Michelle Miller
27	Burlington HS	IN	501-101-2ecc	\$4,301.10		05/18/17	Michelle Miller
28	Union Grove HS	IN	501-101-2ecd	\$4,301.10		05/18/17	Michelle Miller
29	Williams Bay HS	IN	501-101-2ece	\$4,301.10		05/18/17	Michelle Miller
30	Westosha Central HS	IN	533-126-2zcb	\$2,882.40		05/18/17	Michelle Miller

Contract #	Sponsor Name	Type	Course Numbers	Estimated CFS Cost	WATG #	CFS Date / Date Req.	BY:
31	Waterford HS	IN	533-126-2zcc	\$2,882.40		05/18/17	Michelle Miller
32	Burlington HS	IN	533-126-2zcd	\$2,882.40		05/18/17	Michelle Miller
33	Waterford HS	IN	809-198-2zca	\$4,301.10		05/18/17	Michelle Miller
34	Waterford HS	IN	809-198-2zcb	\$4,301.10		05/18/17	Michelle Miller
35	Elkhorn HS	IN	533-131-2zca	\$2,882.40		05/18/17	Michelle Miller
36	Williams Bay HS	IN	533-131-2zcb	\$2,882.40		05/18/17	Michelle Miller
37	Badger HS	IN	501-101-2ecf	\$4,301.10		05/18/17	Michelle Miller
38	Waterford HS	IN	809-196-2cca	\$4,301.10		05/18/17	Michelle Miller
39	Union Grove HS	IN	809-196-2ccb	\$4,301.10		05/18/17	Michelle Miller
40	Burlington HS	IN	533-126-2zce	\$2,882.40		05/18/17	Michelle Miller
41	Williams Bay HS	IN	533-126-2zcf	\$2,882.40		05/18/17	Michelle Miller
42	Burlington HS	IN	533-126-2zcg	\$2,882.40		05/18/17	Michelle Miller
43	Union Grove HS	IN	533-126-2zch	\$2,882.40		05/18/17	Michelle Miller
44	Waterford HS	IN	533-126-2zci	\$2,882.40		05/18/17	Michelle Miller
45	Big Foot HS	IN	533-126-2zck	\$2,882.40		05/18/17	Michelle Miller
46	Burlington HS	IN	533-126-2zcl	\$2,882.40		05/18/17	Michelle Miller
47	Williams Bay HS	IN	533-128-2zcm	\$2,882.40		05/18/17	Michelle Miller
48	Westosha Central HS - Cancelled	IN	533-128-2zcn	\$0.00		05/18/17	Michelle Miller
49	Catholic Central HS	IN	533-128-2zcp	\$2,882.40		05/18/17	Michelle Miller
50	Big Foot HS	IN	152-126-2zca	\$5,814.80		05/18/17	Michelle Miller
51	Burlington HS	IN	152-126-2zcb	\$5,814.80		05/18/17	Michelle Miller
52	Union Grove HS	IN	152-126-2zcc	\$5,814.80		05/18/17	Michelle Miller
53	Central HS	IN	152-126-2zcd	\$5,814.80		05/18/17	Michelle Miller
54	Williams Bay HS	IN	152-126-2zce	\$5,814.80		05/18/17	Michelle Miller
55	Elkhorn HS	IN	533-128-2zcq	\$2,884.40		05/18/17	Michelle Miller
56	Burlington HS	IN	533-128-2zcr	\$2,884.40		05/18/17	Michelle Miller
57	Waterford HS	IN	533-128-2zcs	\$2,884.40		05/18/17	Michelle Miller
58	Union Grove HS	IN	533-128-2zct	\$2,884.40		05/18/17	Michelle Miller
59	GTCF - SCJ		103-804Q-1ZBA	\$2,820.00		06/21/17	Michelle Miller
60	GTCF - SCJ	IN/TA	444-331-1cbr, 444-337-1cbr, 804-370-1cbr, 444-339-1cbr, 900-003-1M1A	\$37,836.72		06/21/17	Michelle Miller
61	GTCF - SCJ	IN/TA	801-302-2cbr, 444-338-2cbr, 900-003-xxxx	\$20,243.33		06/21/17	Michelle Miller
62	GTCF - SCJ	IN/TA	444-331-1ecw, 444-337-1ecw, 804-370-1ecw, 444-339-1ecw, 900-003-1m1b	\$30,362.04		06/21/17	Michelle Miller
63	GTCF - SCJ	IN/TA	801-302-2ecw, 444-338-2ecw, 900-003-xxxx	\$16,718.50		06/21/17	Michelle Miller

Contract #	Sponsor Name	Type	Course Numbers	Estimated CFS Cost	WATG #	CFS Date / Date Req.	BY:	
64	0063	Brunk Industries	IN	623-401C-1ZBA, 623-401C-1ZBB	\$3,044.00		05/17/17	Robin Widmar
65	0064	East Troy HS	IN	543-300-2EB1	\$4,571.10		05/18/17	Michelle Miller
66	0065	Westosha Central HS	IN	543-300-2EB2	\$4,571.10		05/18/17	Michelle Miller
67	0066	Elkhorn HS	IN	543-300-2EBA	\$4,571.10		05/18/17	Michelle Miller
68	0067	Burlington HS	IN	543-300-2ZB1	\$4,571.10		05/18/17	Michelle Miller
69	0068	Waterford HS	IN	543-300-2ZB2	\$4,571.10		05/18/17	Michelle Miller
70	0069	Burlington HS	IN	543-300-2ZBA	\$4,571.10		05/18/17	Michelle Miller
71	0070	Waterford HS	IN	543-300-2ZBB	\$4,571.10		05/18/17	Michelle Miller
72	0071	Badger HS	IN	543-300-2ZBC	\$4,571.10		05/18/17	Michelle Miller
73	0072	Wilnot HS	IN	543-300-2ZBD	\$4,571.10		05/18/17	Michelle Miller
74	0073	Mount Pleasant Police Dept.	IN	504-484-1K1A	\$200.00		06/06/17	Molly Meagher
75	0074	Walworth County Sheriff's Office	IN	504-484-1K1B	\$200.00		06/06/17	Molly Meagher
76	0075	Burlington Police Dept.	IN	504-484-1K1C	\$200.00		06/06/17	Molly Meagher
77	0076	Edgerton Police Dept.	IN	504-484-1K1D	\$200.00		06/06/17	Molly Meagher
78	0077	Waterford PD	IN	504-484-1K1E	\$200.00		06/06/17	Molly Meagher
79	0078	KPD	IN	504-481-1K1C	\$320.53		06/06/17	Molly Meagher
80	0079	KSD	IN	504-481-1K1D	\$91.58		06/06/17	Molly Meagher
81	0080	NORTEC	IN	620-420A-1ZBA	\$1,650.00		06/12/17	Robin Widmar
82	0081	Catholic Central HS	IN	543-300-1ZBF	\$457.11		06/12/17	Robin Widmar
83	0082	UNFI, Inc.	TA	900-003-1ZBA	\$4,000.00		06/15/17	Robin Widmar
84	0083	Racine County Workforce Solutions	IN	154-121-2R1B, 154-126-2R1A, 107-193-2R1B, 154-114-2R1C, 154-122-1R1A, 107-016-2R1A, 107-017-2R1A, 154-120-2R1B, 154-125-2R1B, 154-109-2R1A, 154-124-2R1A	\$62,521.00		06/19/17	Michelle Miller
85	0084	Badger High School	IN	SEE GOOGLE DOC	\$731.85		06/15/17	Dawn Herrmann
86	0085	Wilnot High School	IN	SEE GOOGLE DOC	\$17,204.40		06/15/17	Dawn Herrmann
87	0086	NC3	TA	900-003-3ZM1G	\$3,900.00		06/16/17	Robin Widmar
88	0087	GTCF - SCJ	IN/TA	444-337-1CBN, 444-339-1CBN, 444-331-1CBN, 801-302-1CBN, 900-003-1m1c, 900-019-1cm18	\$31,476.70		07/17/17	Michelle Miller
89	0088	GTCF - SCJ	IN/TA	444-338-2CBN, 804-370-2CBN	\$19,490.30		07/17/17	Michelle Miller
90	0089	KCJC	IN/TA	444-337-1CBS, 444-339-1CBS, 444-331-1CBS, 801-302-1CBS	\$2,311.87		07/17/17	Michelle Miller
91	0090	KCJC	IN/TA	444-338-2CBS, 804-370-2CBS	\$1,334.63		07/17/17	Michelle Miller
92	0091	WCJC - CANCELLED	IN/TA	SU17:	\$0.00		N/A	Michelle Miller
93	0092	WCJC - CANCELLED	IN/TA	FA17:	\$0.00		N/A	Michelle Miller
94	0093	ResCare Kenosha	TA	900-003-1M1CB	\$3,900.00		09/01/17	Robin Widmar
95	0094	ResCare Kenosha - CANCEL	TA	900-003-1ZM1A -- CFS 2017-0417	\$0.00		N/A	Robin Widmar
96	0095	ResCare Kenosha	TA	900-003-1M1SB	\$3,900.00		09/01/17	Robin Widmar
97	0096	ResCare Milw	TA	900-003-1M1LB	\$3,900.00		09/01/17	Robin Widmar

Contract #	Sponsor Name	Type	Course Numbers	Estimated CFS Cost	WATG #	CFS Date / Date Req.	BY:
98	Walworth County WIOA	TA	900-003-1ZM1D SEE 2017-0423	\$3,900.00		06/27/17	Robin Widmar
99	ResCare Kenosha	TA	900-003-1M1DD	\$3,900.00		09/01/17	Robin Widmar
100	ResCare Kenosha	TA	900-003-1M1JD	\$3,900.00		09/01/17	Robin Widmar
101	ResCare Kenosha	TA	900-003-2ZM1B	\$175.00		09/08/17	Robin Widmar
102	ResCare Milw	TA	900-003-1M1TN	\$3,900.00		09/01/17	Robin Widmar
103	KCJC - CNC HS BC V - CANCELLED	IN/TA	444-331-1CBK, 444-337-1CBK, 804-370-1CBK, 444-339-1CBK	\$0.00		06/21/17	Michelle Miller
104	KCJC - CNC HS BC V - CANCELLED	IN/TA	801-302-2CBK, 444-338-2CBK	\$0.00		06/21/17	Michelle Miller
105	Miniature Precision Components	TA	900-019-1ZBM	\$4,682.10		09/08/17	Robin Widmar
106	WDC/Boys N Girls Club	IN	504-458-1K1B, 1K1Y & 1K1Z	\$17,914.00		08/17/17	Molly Meagher
107	WI-DOJ	IN	504-458-1K1A	\$17,914.00		06/21/17	Molly Meagher
108	Mondi Akrosil	IN	503-447B-1ZBA1, 503-447B-1ZBB1, 503-447B-1ZBC1, 503-447B-1ZBD1	\$668.00		06/29/17	Robin Widmar
109	Walworth Emergency Services	IN	531-892-1z1a	\$504.90		06/26/17	Lori Maccari
110	Primex Family of Companies	IN/TA	103-417C-1ZBA, 103-417C-1ZBB, 103-432C-1ZBA, 900-019-1ZBAP	\$5,722.08		06/26/17	Robin Widmar
111	Mondi Akrosil	IN/TA	620-431-1ZBA, 620-431-1ZBB; 900-003-1M1MA	\$2,108.35	169	06/27/17	Robin Widmar
112	Shiloh Ind	IN/TA	620-433-1ZBA, 620-433-1ZBB, 449-411-1ZBA; 900-003-1ZM1S	\$2,306.00	168	06/27/17	Robin Widmar
113	RUSD - REAL School	IN/TA	606-141-2C1A, 606-141-2C1B, 900-019-2C1A	\$28,161.12		08/29/17	Robin Widmar
114	NC3	TA	900-019-1ZCQ1, 900-019-1ZCQA	\$15,337.50		07/07/18	Robin Widmar
115	NC3	TA	900-019-2ZCQ2, 900-019-2ZCQB	\$6,212.50		09/08/17	Robin Widmar
116	Tecomet	IN/TA	900-010-1ZBA, 196-886A-1ZBA, 196-886B-1ZBB, 196-886B-1ZBC, 196-886B-1ZBD, 196-886B-1ZBE, 196-886B-1ZBF, 196-886B-1ZBG, 196-886B-1ZBH, 196-886B-1ZBJ, 196-886B-1ZBK, 196-886B-1ZBL	\$3,163.85		07/14/17	Robin Widmar
117	Kenosha County Highway Dept.	TA	900-019-1ZM1Q	\$7,986.00		07/11/18	Robin Widmar
118	Knapp Mfg	IN/TA	623-812-1ZBA, 900-019-1ZBA; 900-003-1M1KM	\$3,420.00	146	07/12/17	Robin Widmar
119	Kenall Manufacturing	IN	605-458-1ZBB	\$6,012.00		07/14/17	Robin Widmar
120	ResCare Milw	TA	900-003-2M1DC	\$3,900.00		07/14/17	Robin Widmar
121	NC3	TA	900-003-1M1DR	\$3,900.00		07/14/17	Robin Widmar
122	ResCare/FSET Keno	TA	900-003-1M1CP	\$250.00		07/14/17	Robin Widmar
123	SC Johnson	IN		\$2,004.00		07/20/17	Robin Widmar
124	Heartland Business Systems	IN/TA	150-417-2CBA; 900-003-2M1HB	\$2,218.00	165	07/20/17	Robin Widmar
125	Dooley & Associates	TA	900-019-2ZBA	\$1,474.91		07/27/17	Robin Widmar
126	PPG Partners, LLC	IN	531-448-1z1b	\$538.50		07/31/17	Lori Maccari
127	Amazon	IN	SU17: 444-339-1ZBA	\$10,336.65		11/21/17	Robin Widmar
128	KUSD - Tremper HS	IN	543-300-2Z1A			08/02/17	Michelle Miller

Contract #	Sponsor Name	Type	Course Numbers	Estimated CFS Cost	WATG #	CFS Date / Date Req.	BY:
129	0128 KUSD - Indian Trails HS	IN	543-300-2Z1B, 543-300-2Z1C			08/02/17	Michelle Miller
130	0129 Racine Police Department	IN	531-427-1z1c/1z1d/2z1a-2z1g	\$6,938.80		08/08/17	Lori Maccari
131	0130 Good Foods	IN/TA	196-805D-1ZBA, 196-805E-1ZBAG, 900-019-1ZBAG	\$21,286.68		08/15/17	Robin Widmar
132	0131 Snap-On	IN/TA	606-425-1ZBA, 900-019-1ZBM1	\$8,510.50		08/15/17	Robin Widmar
133	0132 BRP US, Inc.	IN/TA	103-432C-2ZBA, 103-466-2ZBA (CAN), 900-019-2ZBRP	\$1,888.00		08/15/17	Robin Widmar
134	0133 S&J Bus Service	IN	531-427-1z1e	\$630.80		07/27/17	Lori Maccari
135	0134 NC3	TA	900-003-2M1CS	\$3,900.00		08/17/17	Robin Widmar
136	0135 NAMI, Kenosha County	TA	900-019-2KF4	\$4,000.00		08/17/17	Molly Meagher
137	0136 Med Torque	IN	420-434-2ZBA, 420 434-2ZBB	\$4,486.20		08/18/17	Robin Widmar
138	0137 Workforce Development Ctr, Racine	IN	504-458-1K1Y	\$3,445.00		08/17/17	Molly Meagher
139	0138 KSD	IN	504-458-1K1Z	\$689.00		08/17/17	Molly Meagher
140	0139 Lakeview HS	IN	FA17: 628-115-2L1A, 628-123-2L1A, 612-102-2L1A, 628-124-2L1A, 628-109-2L1A, 444-339-2L1A, 444-331-2L1A, 444-339-2L1B, 620-302-2L1A	\$91,598.00		08/30/17	Robin Widmar
141	0140 Lakeview HS	IN	SP18: 628-122-3L1A, 628-122-3L1B, 444-331-3L1B	\$35,538.40		08/30/17	Robin Widmar
142	0141 DOC - RCI	IN	See Google Doc				Dawn Herrmann
143	0142 DOC - RYOC	IN	See Google Doc				Dawn Herrmann
144	0143 DOC - ELLSWORTH	IN	See Google Doc				Dawn Herrmann
145	0144 InSinkErator	IN	605-113-2ZBA, 804-370-2ZBA, 606-111-2ZBA, 606-122-2ZBA, 606-160-2ZBA	\$55,739.16		09/08/17	Robin Widmar
146	0145 LaVelle Ind	IN	462-421A-1ZBA, 462-421A-1ZBB, 462-421B-1ZBC, 462-421B-1ZBD; 900-003-1M1LA	\$2,635.00 170		09/01/17	Robin Widmar
147	0146 NC3	TA	900-003-2M1AU	\$3,900.00		08/29/17	Robin Widmar
148	0147 NC3	TA	900-003-2M1EP	\$3,900.00		09/01/17	Robin Widmar
149	0148 Kenall Mfg	IN/TA	623-497-2ZBA, 623-498-2ZBA, 900-019-2ZBB	\$17,925.66		09/05/17	Robin Widmar
150	0149 Kenall Mfg	IN/TA	196-805F-2ZBA, 900-019-2ZBC	\$5,009.83		09/21/17	Robin Widmar
151	0150 Adams Electric	IN	449-401C-2ZBA; 900-003-2M1AE	\$100.80 167		09/06/17	Robin Widmar
152	0151 Racine Police Department		531-427-2z1a thru 2z1g			09/07/17	Lori Maccari
153	0152 Climbing Tree Child Care	IN	531-892-2z9a	\$254.97		09/07/17	Lori Maccari
154	0153 WI DOJ	IN	504-458-			09/11/17	Molly Meagher
155	0154 NC3	TA	900-003-2M1JJ	\$3,900.00		09/12/17	Robin Widmar
156	0155 Amazon	IN	SP18: 444-337-3ZBA, 444-339-3ZBA				Robin Widmar
157	0156 Badger High School	TA	900-019-1M1BA	\$6,000.00		09/13/17	Robin Widmar
158	0157 Big Foot High School	TA	900-019-1M1BF	\$6,000.00		09/13/17	Robin Widmar
159	0158 Burlington Hight School	TA	900-019-1M1BU	\$6,000.00		09/13/17	Robin Widmar
160	0159 Elkhorn High School	TA	900-019-1M1EL	\$6,000.00		09/13/17	Robin Widmar
161	0160 Union Grove High School	TA	900-019-1M1UG	\$6,000.00		09/13/17	Robin Widmar

Contract #	Sponsor Name	Type	Course Numbers	Estimated CFS Cost	WATG #	CFS Date / Date Req.	BY:
162	Waterford High School	TA	900-019-1M1WF	\$6,000.00		09/13/17	Robin Widmar
163	Westosha Central High School	TA	900-019-1M1WC	\$6,000.00		09/13/17	Robin Widmar
164	Williams Bay High School	TA	900-019-1M1WB	\$6,000.00		09/13/17	Robin Widmar
165	NC3	TA	900-003-2M1JB	\$3,900.00		09/13/17	Robin Widmar
166	KABA	IN	196-848-3ZBA, 196-849-3ZBA, 196-850-3ZBA	\$6,012.00		09/15/17	Robin Widmar
167	Badger HS	IN	See Google Doc			09/14/17	Dawn Herrmann
168	Burlington HS	IN	See Google Doc			09/14/17	Dawn Herrmann
169	Delavan/Darien HS	IN	See Google Doc			09/14/17	Dawn Herrmann
170	East Troy HS	IN	See Google Doc			09/14/17	Dawn Herrmann
171	Elkhorn HS	IN	See Google Doc			09/14/17	Dawn Herrmann
172	KUSD Bradford	IN	See Google Doc			09/14/17	Dawn Herrmann
173	KUSD ITA	IN	See Google Doc			09/14/17	Dawn Herrmann
174	KUSD Tremper	IN	See Google Doc			09/14/17	Dawn Herrmann
175	RUSD Case	IN	See Google Doc			09/14/17	Dawn Herrmann
176	RUSD Horlick	IN	See Google Doc			09/14/17	Dawn Herrmann
177	RUSD Park	IN	See Google Doc			09/14/17	Dawn Herrmann
178	RUSD REAL	IN	See Google Doc			09/14/17	Dawn Herrmann
179	RUSD Walden	IN	See Google Doc			09/14/17	Dawn Herrmann
180	Union Grove HS	IN	See Google Doc			09/14/17	Dawn Herrmann
181	Waterford HS	IN	See Google Doc			09/14/17	Dawn Herrmann
182	West Allis HS	IN	See Google Doc			09/14/17	Dawn Herrmann
183	Westosha Central HS	IN	See Google Doc			09/14/17	Dawn Herrmann
184	Whitewater HS	IN	See Google Doc			09/14/17	Dawn Herrmann
185	Wilnot HS	IN	See Google Doc			09/14/17	Dawn Herrmann
186	Walworth County Jail	IN	890-721-2ZBA, 854-733-2ZBA, 859-777-2ZBA	\$2,744.00		09/19/17	Robin Widmar
187	SC Johnson	IN	606-440-2CBA	\$1,416.00		09/19/17	Robin Widmar
188	Kenosha Sheriff's Dept	IN	504-481-1K1F	\$91.58		09/20/17	Molly Meagher
189	Racine County Sheriff's Office	IN	504-481-2K1G	\$230.80		09/20/17	Molly Meagher
190	City of Delavan	IN	504-475-2Z1A			09/26/17	Molly Meagher
191	Walworth County Sheriff's Office	IN	504-475-2Z1B			09/26/17	Molly Meagher
192	Genoa City Police Dept.	IN	504-475-2Z1C			09/26/17	Molly Meagher
193	Town of Delavan PD	IN	504-475-2Z1D			09/26/17	Molly Meagher
194	City of Delvan PD	IN	504-475-2Z1E			09/26/17	Molly Meagher
195	Genoa City PD	IN	504-475-2Z1F			09/26/17	Molly Meagher
196	Walworth County Sheriff's Office	IN	504-475-2Z1G			09/26/17	Molly Meagher
197	Walworth County Sheriff's Office	IN	504-474-2Z1A			09/26/17	Molly Meagher

Contract #	Sponsor Name	Type	Course Numbers	Estimated CFS Cost	WATG #	CFS Date / Date Req.	BY:
198	City of Delavan PD	IN	504-474-2Z1B			09/26/17	Molly Meagher
199	Walworth County Sheriff's Office	IN	504-474-2Z1C			09/26/17	Molly Meagher
200	City of Delavan PD	IN	504-474-2Z1D			09/26/17	Molly Meagher
201	Town of Hayward Police Dept.	IN	504-474-2Z1E			09/26/17	Molly Meagher
202	Walworth County Sheriff's Office	IN	504-474-2Z1F			09/26/17	Molly Meagher
203	City of Delavan PD	IN	504-474-2Z1G			09/26/17	Molly Meagher
204	Genoa City PD	IN	504-474-2Z1H			09/26/17	Molly Meagher
205	Walworth County Sheriff's Office	IN	504-474-2Z1J			09/26/17	Molly Meagher
206	City of Delavan PD	IN	504-474-2Z1K			09/26/17	Molly Meagher
207	Greendale PD	IN	504-474-2Z1L			09/26/17	Molly Meagher
208	RCWS	IN	154-127-2z1a, 107-193-2z1a	\$25,253.14		10/09/17	Robin Widmar
209	Burlington Wastewater	IN	531-427-2z1h	\$317.20		09/28/17	Lori Maccari
210	Primex	IN	103-432C-2ZBB, 900-019-2ZBP	\$2,069.08		09/28/17	Robin Widmar
211	RUSD	IN/TA	602-122-2Z1A, 602-122-2Z1B, 602-122-2Z1C, 602-122-2Z11, 602-107-2Z1A, 602-107-2Z1B, 602-107-2Z1C, 602-107-2Z11, 602-125-2Z1A, 602-125-2Z1C, 602-104-2Z11, 602-124-2Z11, 900-019-2Z1K	\$137,083.59		10/05/17	Robin Widmar
212	GTCF - SCJ	IN	109-122-2B32, 109-114-2B32, 109-101-2B32,	\$44,398.90		10/04/17	Michelle Miller
213	WI DOC -- Ellsworth	IN	444-331-2CBA, 444-337-2CBA, 444-338-2CBA, 444-339-2CBA			10/03/17	Robin Widmar
214	NC3	TA	900-019-1ZBG	\$4,162.50		10/20/17	Robin Widmar
215	NC3	TA	900-003-2M1MA	\$3,900.00		10/25/17	Robin Widmar
216	WI-DOJ	IN	504-458-1K1V (replacing 504-458-1K1Z)	\$689.00		10/10/17	Molly Meagher
217	WI DOC -- RCI	IN	444-331-2ZBA, 444-337-2ZBA, 444-338-2ZBA, 444-339-2ZBA, 804-370-2ZRCI			10/19/17	Robin Widmar
218	UMOS	IN	449-411-2CBA, 420-434A-2CBA, 420-438-2CBA, 196-821A-2CBA	\$7,151.00		10/18/17	Robin Widmar
219	UW Madison	IN	196-870A-2ZBA	\$659.07		11/13/17	Robin Widmar
220	Staff Electric	IN/TA	150-410-2CBA, 900-019-2CBA			10/20/17	Robin Widmar
221	Wisconsin Vision (WVA)	IN	531-448-2z1a	\$492.35		10/20/17	Lori Maccari
222	Kenall Mfg	IN	196-805F-3ZBB	\$4,842.83		10/19/17	Robin Widmar
223	Kenall Mfg	IN	605-458-2ZBA	\$6,012.00		10/24/17	Robin Widmar
224	NC3	TA	900-003-2M1DW	\$3,900.00		10/25/17	Robin Widmar
225	RCWS	TA	900-003-1M1JM	\$3,900.00		10/25/17	Robin Widmar
226	WCJC	TA	900-003-1M1JP	\$3,900.00		10/25/17	Robin Widmar
227	ResCare Kenosha	TA	900-003-1M1JU	\$3,900.00		10/25/17	Robin Widmar
228	ResCare Kenosha	TA	900-003-2M1MN	\$3,900.00		10/26/17	Robin Widmar
229	ResCare Kenosha	TA	900-003-2M1TB	\$3,900.00		10/26/17	Robin Widmar

Contract #	Sponsor Name	Type	Course Numbers	Estimated CFS Cost	WATG #	CFS Date / Date Req.	BY:
230	RCWS	TA	900-003-2M1JA	\$3,900.00		10/26/17	Robin Widmar
231	ResCare Milwaukee	TA	900-003-2M1AM	\$3,900.00		10/26/17	Robin Widmar
232	ResCare Kenosha	TA	900-003-2M1JW	\$3,900.00		10/26/17	Robin Widmar
233	CC&N	IN	605-166-3CBA, 196-155-3CBA, 605-159-3CBA	\$20,236.00		11/01/17	Robin Widmar
234	GTCF	IN/TA	444-337-3cba, 444-339-3cba, 444-338-3cba, 444-331-3cba, 804-370-3cba, 801-302-3cba.				Michelle Miller
235	GTCF	IN/TA	444-337-3cbk, 444-339-3cbk, 444-338-3cbk, 444-331-3cbk, 804-370-3cbk, 801-302-3cbk.				Michelle Miller
236	NC3	TA	900-019-2M1Q2	\$0.00		11/03/17	Robin Widmar
237	NC3	TA	900-003-2M1MP	\$3,900.00		11/08/17	Robin Widmar
238	Kenosha Police Dept.	IN	504-447-2K1A	\$2,850.00		11/10/17	Molly Meagher
239	Kenosha County Sheriff's Dept.	IN	504-447-2K1B	\$1,425.00		11/10/17	Molly Meagher
240	Manitowoc County Sheriff's Office	IN	504-447-2K1C	\$1,425.00		11/10/17	Molly Meagher
241	Mount Pleasant Police Dept.	IN	504-447-2K1D	\$1,425.00		11/10/17	Molly Meagher
242	Pleasant Prairie Police Dept.	IN	504-447-2K1E	\$1,425.00		11/10/17	Molly Meagher
243	WI DOC - RCI	IN	SP17: 444-331-3ZBB, 444-337-3ZBB, 444-338-3ZBB, 444-339-3ZBB	\$50,328.00		11/10/17	Robin Widmar
244	South Shore FD	IN	503-815-2Z1A, 503-815-2Z1B, 503-815-2Z1C	\$1,856.40		11/13/17	Lori Maccari
245	Kenosha County Sheriff's Dept.	IN	504-481-2K1E	\$184.64		11/13/17	Molly Meagher
246	Burlington PD	IN	504-481-2K1F	\$46.16		11/13/17	Molly Meagher
247	Mount Pleasant	IN	504-481-2K1L	\$46.16		11/13/17	Molly Meagher
248	Racine County Sheriff's Office	IN	504-481-2K1H	\$46.16		11/13/17	Molly Meagher
249	Sheboygan PD	IN	504-481-2K1J	\$46.16		11/13/17	Molly Meagher
250	Sturtevant PD	IN	504-481-2K1K	\$46.16		11/13/17	Molly Meagher
251	Wisconsin Vision (WVA)	IN	531-448-2z1b	\$348.75		10/20/17	Lori Maccari
252	Swiss-Tech, LLC	TA	900-019-2ZBNP	\$712.94		11/21/17	Robin Widmar
253	Elkhorn HS	IN	533-127-3zca				Michelle Miller
254	Union Grove HS	IN	501-101-3eca				Michelle Miller
255	Union Grove HS	IN	809-188-3zca				Michelle Miller
256	Waterford HS	IN	809-188-3zcb				Michelle Miller
257	Big Foot HS	IN	501-101-3ecb				Michelle Miller
258	Burlington HS	IN	501-101-3zca				Michelle Miller
259	Union Grove HS	IN	501-101-3zcb				Michelle Miller
260	Central HS	IN	533-127-3eca				Michelle Miller
261	Waterford HS	IN	533-127-3ecb				Michelle Miller
262	Burlington HS	IN	533-127-3ecc				Michelle Miller

Contract #	Sponsor Name	Type	Course Numbers	Estimated CFS Cost	WATG #	CFS Date / Date Req.	BY:
263	Waterford HS	IN	809-198-3zca				Michelle Miller
264	Waterford HS	IN	809-198-3zcb				Michelle Miller
265	Badger HS	IN	501-101-3ecc				Michelle Miller
266	Burlington HS	IN	152-157-3zca				Michelle Miller
267	Union Grove HS	IN	152-157-3zcb				Michelle Miller
268	Williams Bay HS	IN	533-127-3ecd				Michelle Miller
269	Waterford HS	IN	809-196-3zca				Michelle Miller
270	Union Grove HS	IN	809-196-3zcb				Michelle Miller
271	Burlington HS	IN	533-126-3ecf				Michelle Miller
272	Burlington HS	IN	533-127-3ecg				Michelle Miller
273	Union Grove HS	IN	533-127-3ech				Michelle Miller
274	Waterford HS	IN	533-127-3ecj				Michelle Miller
275	Big Foot HS	IN	533-127-3eck				Michelle Miller
276	Burlington HS	IN	533-127-3eel				Michelle Miller
277	Williams Bay	IN	533-129-3zcb				Michelle Miller
278	Catholic Central HS	IN	533-129-3zcc				Michelle Miller
279	Big Foot HS	IN	152-151-3zca				Michelle Miller
280	Burlington HS	IN	152-151-3zcb				Michelle Miller
281	Union Grove HS	IN	152-151-3zcc				Michelle Miller
282	Central HS	IN	152-151-3zcd				Michelle Miller
283	Elkhorn HS	IN	533-129-3ecm				Michelle Miller
284	Burlington HS	IN	533-129-3zcc				Michelle Miller
285	Waterford HS	IN	533-129-3zcd				Michelle Miller
286	Union Grove HS	IN	533-129-3zce				Michelle Miller
287	???	IN	533-130-3eca				Michelle Miller
288	InSinkErator	IN	804-371-3ZBA, 606-111-3ZBA, 623-185-3ZBA	\$14,615.06		11/30/17	Robin Widmar
289	Kenall Mfg	IN					Robin Widmar
290	Adams Electric	IN			167		Robin Widmar
291	HFI Fluid Power	IN			179		Robin Widmar

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action x
Information _____
Discussion _____

ADVISORY COMMITTEE ACTIVITY REPORT

Summary of Item: Approval of:

- New Members as of December 1, 2017
- 2017-18 Meeting Schedule as of December 1, 2017

Staff Liaison: John Thibodeau

**GATEWAY TECHNICAL COLLEGE
ADVISORY COMMITTEES -- NEW MEMBERS
As of December 1, 2017**

PROGRAM Name	Job Title	Employer	County Represented
Emergency Medical Technician, Advanced EMT, EMT Paramedic, Fire Medic, & Paramedic Technician	Thomas Smith	Fire Chief	Somers Fire Department
			Kenosha

ADVISORY COMMITTEE 2017-2018 MEETING SCHEDULE as of December 1, 2017

ADVISORY COMMITTEE 2017-2018 MEETING SCHEDULE

Please record dates and times of advisory committee meetings below. I use this information as part of a report to the board and therefore need to maintain consistent formatting. The font should be Arial 9

Please use the following format: Tuesday, April 3, 2017
8:00 am - Racine Campus, Room R104

Feel free to contact me with any questions - slaters@gtc.edu or #3056

ADVISORY COMMITTEE	DEAN Associate	FALL 2017	SPRING 2018
Accounting Accounting Assistant	J. Fullington E. Klinzing	Tuesday, September 26, 2017 5:30pm - iMET, room 104	Tuesday, February 20, 2018, 5:30pm, Kenosha – Inspire Center, Room 131
Administrative Professional Office Assistant	R. Koukari E. Bernhardt	Tuesday, September 26, 2017 5:30pm - iMET, room 104	Tuesday, February 20, 2018, 5:30pm, Kenosha – Inspire Center, Room 131
Adult Basic Education	C. Jennings M. Hamilton	Tuesday, October 10, 2017 2pm - BioScience 120	Tuesday, April 17, 2018 2pm; Kenosha, Room A130
Adult High School	C. Jennings K. Paulson	Wednesday, October 18, 2017 2pm - iMET 104	Tuesday, April 10, 2018 2pm; iMET, room 104
Aeronautics-Pilot Training	R. Koukari J. Carstens- Berberich	Thursday, October 12, 2017 11:00 a.m. Horizon Center, Room 106	Friday, March 9, 2018 11:00 am; Horizon; Room 106
Air Conditioning, Heating, & Refrigeration Technology Facilities Maintenance	R. Koukari J. Carstens- Berberich	Monday, October 9, 2017 5:00 p.m. Kenosha, T130	Monday, March 5, 2018 5:00 pm; Kenosha, Room TBA
Arbiculture/Urban Forestry Technician	R. Koukari J. Carstens	Friday, September 22, 2017 8:30 am, Kenosha T127	Friday, February 23, 2018 9:30 am; Kenosha, TBA
Architectural-Structural Engineering Technician	R. Koukari S. Jenrette	Wednesday, Oct. 04, 2017 5:00 PM iMET Center, Room 104	

Civil Engineering Technology - Fresh Water Resources Civil Engineering Technology – Highway Technology Geospatial Surveying Technician				
Automotive Maintenance Technician Automotive Technology	R. Koukari J. Carstens-Berberich	Tuesday, October 10, 2017 5:30 p.m. Horizon Center, Room 106	Tuesday, March 13, 2018 5:30 pm; Horizon, Room 106	
Barber Technologist Cosmetology	T. Simmons M. Meagher	Thursday, September 28, 2017 Racine Campus - Room 108 (Erie room)		
Business Management Business Services Manager Small Business Entrepreneurship Supervisory Management	J. Fullington E. Bernhardt E. Klinzing	Tuesday, September 26, 2017 5:30pm - iMET, room 104	Tuesday, February 20, 2018, 5:30pm, Kenosha – Inspire Center, Room 131	
CNC Production Technician Tool and Die Technician CNC Programmer	R. Koukari S. Jenrette	Thursday, October 12, 2017 5:30 pm, iMET Center Room 401	Thursday, March 08, 2018 5:30 pm, Elkhorn Room TBD	
Criminal Justice Studies Criminal Justice – Law Enforcement 720 Academy	T. Simmons M. Meagher	Thursday, September 28, 2017 Burlington Campus (496) - Room 100		
Culinary Arts Culinary Assistant	T. Simmons L. LeMieux	Wednesday, October 4, 2017 5:00 p.m. Racine - Lake Building Observatory Kitchen	Wednesday, March 14, 2018 4:00 p.m. Kenosha Culinary Area	
Dental Assistant	M. O'Donnell N. Hanson	Wednesday, November 8, 2017 5:30pm Kenosha Campus, Dental Lab		
Diesel Equipment Mechanic Diesel Equipment Technology	R. Koukari J. Carstens-Berberich	Wednesday, October 11, 2017 5:30 p.m. - Horizon Center Room 106	Wednesday, March 14, 2018 5:30p m; Horizon, Room 106	
Early Childhood Education Foundations of Teacher Education	T. Simmons L. LeMieux	Wednesday, October 11, 2017 10:00 a.m. - Racine - Michigan Room 113	Monday, March 5, 2018 10:00 a.m. - Racine - TBD	
Electrical Engineering Technology Electronics Technician Fundamentals	R. Koukari S. Jenrette	Wednesday, Oct. 04, 2017 5:00 PM iMET Center, Room 104		
EMMT - Electromechanical Maintenance Technician	R. Koukari S. Jenrette		Wednesday, February 07, 2018 Elkhorn, North Bldg N209	

Advanced EMT Emergency Medical Technician EMT Paramedic Paramedic Technician Fire Medic	T. Simmons L. LeMieux	Tuesday, October 10, 2017 10:00 a.m. - HERO Center - H101	Monday, March 5, 2018 5:30 p.m. Burlington HERO Center - H101
Firefighter Technician	T. Simmons L. LeMieux	Wednesday, October 11, 2017 6:00 p.m. - HERO Center - H113	Tuesday, March 13, 2018 6:00 p.m. - HERO Center - H101
Gas Utility Construction and Service	R. Koukari J. Carstens- Berberich	Friday, October 13, 2017 8:00 am - Kenosha, T106	Friday, March 16, 2018 8:00 am; Kenosha, TBA
Graphic Communications Professional Communications	J. Fullington E. Klinzing	Thursday, September 28, 2017 5:30pm - iMET, room 104	Thursday, April 12, 2018, 5pm Kenosha, Room TBD
Health Information Technology	M. O'Donnell R. Hickman	December 14, 2017 @ 2:30 p.m. (tentative)	
Health Unit Coordinator	M. O'Donnell R. Hickman	Wednesday, October 25, 2017 via Conference Call	
Horticulture	R. Koukari J. Carstens- Berberich	Monday, September 25, 2017 6:00 p.m. - Pike Creek, Room H118	Monday, March 5, 2018 6:00 pm; Pike Creek; H118/120
Hospitality Management Foundations of Lodging and Hospitality Management	T. Simmons L. LeMieux	Wednesday, October 11, 2017 2:00 p.m. - HERO Center, Room H101	Wednesday, March 14, 2018 1:30 p.m. - Elkhorn - TBD
Human Services Associate	T. Simmons L. LeMieux	Wednesday, October 4, 2017 5:00 p.m. - Racine R102	Wednesday, March 7, 2018 4:30 p.m. - Racine Building - R102
Information Technology - Computer Support Specialist Information Technology - Computer Support Tech Information Technology - Network Specialist	R. Koukari E. Bernhardt	Thursday, September 21, 2017 5:00 Racine Michigan Room	Thursday, February 22, 2018 Kenosha Campus S100A 5:30 - 7:30
Information Technology - Software Developer Information Technology - Web Software Developer Information Technology - Web Programmer	R. Koukari E. Bernhardt	Thursday, September 21, 2017 5:00 Racine Michigan Room	Thursday, February 22, 2018 Kenosha Campus S100A 5:30 - 7:30
Interior Design	R. Koukari S. Jenrette	Thursday, September 14, 2017 5:30 pm, Kenosha Campus , Room A130	
Marketing	J. Fullington E. Bernhardt	Tuesday, September 26, 2017 5:30pm - iMET, room 104	Tuesday, February 20, 2018, 5:30pm, Kenosha – Inspire Center, Room 131

Mechanical Design Technology	R. Koukari S. Jenrette	Wednesday, Oct. 04, 2017 5:00 PM iMET Center, Room 104	
Medical Assistant	M. O'Donnell R. Hickman	Wednesday, March 7, 2018 @ 7:30 a.m. Kenosha Campus, Room TBA	
Nursing Assistant	V. Hulback N. Hanson	Tuesday, October 17, 2017 3:30 pm Burlington Center, Room 122	Tuesday, March 20, 2018 3:30 pm Burlington Center, Room 100
Nursing Associate Degree	V. Hulback N. Hanson	Thursday, October 12, 2017 2:00 pm Kenosha Campus, Inspire Center I120	Thursday, April 12, 2018 2:00 pm Kenosha Campus, Inspire Center Room I131
Pharmacy Technician	M. O'Donnell R. Hickman	Wednesday, October 11, 2017 6:00 pm, Burlington Center, Room 122	
Physical Therapist Assistant	M. O'Donnell N. Hanson	Wednesday, November 1, 2017 6:00pm Kenosha Campus	
Surgical Technology	M. O'Donnell R. Hickman	Monday, March 19, 2018 Kenosha, S118, 4:30pm	
Veterinary Assistant Veterinary Technician	M. O'Donnell B. Putze	Monday, October 9, 2017 5:30 pm - Veterinary Sciences Building	Monday, April TBD, 2018 5:30 p.m. Veterinary Sciences Building
Welding Welding/Maintenance & Fabrication	R. Koukari S. Jenrette	Wednesday, September 20, 2017 5:30 PM , Burlington Campus Room 100	Wednesday, March 07, 2018 Elkhorn, North Bldg N209

IX. POLICY GOVERNANCE MONITORING REPORTS

A. End Statement Monitoring

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.

Comprehensive Annual Financial Report (CAFR)

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action X
Information _____
Discussion _____

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

COMPREHENSIVE ANNUAL FINANCIAL REPORT **FOR FISCAL YEAR ENDING JUNE 30, 2017**

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

12/07/17 Top867.docx

IX. POLICY GOVERNANCE MONITORING REPORTS

B. Executive Limitations

3.4 Budgeting/Forecasting – Fiscal Year 2018-2019 Budget Parameters and
Budget Process Calendar – Jason Nygard

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action _____X
Information _____
Discussion _____

POLICY GOVERNANCE MONITORING REPORTS Executive Limitations Policy 3.4 Budgeting/Forecasting

FISCAL YEAR 2018-2019 BUDGET PARAMETERS AND BUDGET PROCESS CALENDAR

Executive Limitations Policy: Budgeting for any fiscal year or the remaining part of any fiscal year shall not deviate materially from the Board's Ends policy, risk fiscal jeopardy, fail to reflect credible projections of income and expenses, or fail to align with the college's strategic plan.

The Board establishes budget assumptions and parameters each year. In addition, the Board reviews the budget process calendar which includes the timetable for completion of the budget process.

The administration recommends the following assumptions for preparation of the fiscal year 2018-2019 budget. Certain assumptions such as property valuation, state aid and tuition increases that are not determined by the College will be monitored on a regular basis and changes reported accordingly.

Attachments: Preliminary FY 2018 - 2019 Budget Parameters
Preliminary FY 2018 - 2019 Budget Calendar

**Ends Statement and/or
Executive Limitations:** Section 3 – Executive Limitations
Policy 3.4, Budgeting/Forecasting

Staff Liaison: Jason Nygard

Preliminary FY 2018- 2019 Budget Parameters

Page 1 of 2

Enrollments

The initial budget for FY 2019 will be prepared using an enrollment projection of a 2% increase. Projections will be based on the year end forecast.

Tuition and Fee Revenue

Tuition and Fees will be budgeted flat for FY 2019. The budget for this will be projected using forecasted FY2018 results for tuition and fees. This will result in the tuition per credit to remain at \$132.

Operational Tax Levy

Tax Levy will be budgeted flat in FY 2019 at \$21.3M. However, an estimate of \$750k for net new construction will be included.

State Aid – Property Tax Relief

Property Tax Relief Aid is expected remain flat for FY 2019 at \$32.7M.

State Aid – Historical/Outcome based

Based on current enrollments and the economic environment, State Aid will be budgeted flat. Preliminary estimates will be updated as the criteria for Performance Based Funding develops. Performance based funding will remain at 30% while the allocation based on the historical formula will remain at 70% in FY 2019.

Projected Property Valuations

Property values will be budgeted for an increase of 3% in the calculation of the mill rate for the FY 2019 budget.

Contracts for Service and High School Contracts

Contracts for Services and High School contracts will be budgeted flat compared to the FY 2018 budget.

Salary and Wage Expense

Salaries will be budgeted with consideration given to Act 10 and merit guidelines.

Vacant Position Savings

A savings goal of \$1.0 M will be set based on vacant positions.

Employee Benefit Expense

The budget related to medical insurance, dental insurance, life insurance, and other employee fringe benefits depend on loss ratios and trend analysis.

Other Expenses

Total current expenses will be budgeted flat compared to the FY 2018 budget.



Preliminary FY 2018- 2019 Budget Parameters

Page 2 of 2

Debt Service/Long-Term Borrowing

A total of \$13 million is projected in borrowing for FY 2019 for facility remodeling and repairs and capital equipment.

Positive Year End Balance

Administration's goal is to achieve a positive year-end balance of \$500,000 based on the parameters stated above.

OPEB

If the combined operating fund balance exceeds three (3) months, the President may consider transferring up to twenty percent (20%) combined operating fund balance in excess of the three (3) months' operating expenses to reserves for Other Post-Employment Benefits (OPEB).



Preliminary FY 2018-2019 Budget Calendar

November 13, 2017	ELC review of FY 2019 Budget Parameters and Calendar
December 4-8, 2017	Budget Officers - Budget kickoff week
December 21, 2017	Gateway District Board of Trustees (District Board) Review and approve budget parameters and budget calendar for FY 2019
January, 2018	Budget on Campus All Staff – Budget Development
January 25, 2018	Administrative In-service, budget update
January 26, 2018	All operating and capital budgets due to Budget Office (<i>all data must be entered into Adaptive Insights by this time</i>)
February 5, 2018	ELC - Review preliminary budget
February - March, 2018	Budget officer meetings ELC - Review and Develop list of recommended budget strategies and adjust budget as necessary
March 27, 2018	Budget status report to District Board
March 31, 2018	Distribute proposed budget to District Board
April, 2018	Budget on Campus Administrative In-service, budget update
April 19, 2018	District Board Approve preliminary budget for public hearing
April 23, 2018	Publish Class I notice of public hearing
May 9, 2018	District Board Public Hearing - Kenosha
May 17, 2018	District Board Approve budget (if change is not needed from public hearing)
May – June 2018	Budget on Campus Revise budget (as determined as a result of the public hearing)
June 21, 2018	District Board Approve FY 2019 Budget, if needed
June 30, 2018	Submit approved FY 2019 Budget to State Board
July, 2018	Administrative In-service
October, 2018	District Board Reaffirm tax levy Administrative In-service

IX. POLICY GOVERNANCE MONITORING REPORTS

C. Policy Governance Review

Review Policy 3.6 from November 16, 2017 Board Meeting

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

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

POLICY GOVERNANCE REVIEW **Review Policy 3.6 from November 16, 2017 Board Meeting**

SECTION 3 - EXECUTIVE LIMITATIONS POLICY 3.6 ASSET PROTECTION

The President shall not cause or allow the College's assets to be unprotected, inadequately maintained, or exposed to unnecessary risk.

Without limiting the scope of the foregoing statement, the President shall not:

1. Allow assets to be uninsured against theft and casualty losses in amounts consistent with replacement values or against liability losses to Board members, staff, or the College itself in amounts consistent with limits of coverage obtained by comparable organizations.
2. Allow unbonded personnel access to material amounts of funds.
3. Permit plant and equipment to be subjected to improper wear and tear or inadequate maintenance.
4. Unnecessarily expose the College, the Board, or staff to claims of liability.
5. Receive, process, or disburse funds under controls which are not sufficient to meet the auditor's standards.
6. Invest funds in non-interest bearing accounts. Further, no investments shall be made without compliance with, in order of priority, the following principles:
 - a) security of the investment;
 - b) receiving favorable consistent interest earned on the investment; and
 - c) local financial institutions receiving favorable consideration where (a) and (b) are relatively equal.
7. Acquire, encumber, or dispose of real property without Board approval.
8. Fail to protect the college's digital assets from loss or damage.
9. Fail to protect the College's trademarks, copyrights, and intellectual property interests.
10. Name facilities or parts of facilities without prior Board approval.

Governance Process: Policy 1.4 – Board Policy Creation and Review
Board Liaison: William Duncan

X. BOARD MEMBER COMMUNITY REPORTS

XI. NEXT MEETING DATE AND ADJOURN

- A. Regular Meeting – Thursday, January 18, 2018, 8:00 am, Elkhorn Campus, Room 112/114
- B. Adjourn – Following the regular meeting, the Gateway Technical College District Board will meet in executive session pursuant to Wisconsin Statutes 19.85(1)(c) to discuss the President’s goals and Strategic Planning. The Board reserves the right to reconvene in open session to take action on items discussed in executive session. Following the executive session, the Gateway Technical College Board will gather for a social event and there will be no official action taken.

ROLL CALL

Ram Bhatia	_____
Ronald J. Frederick	_____
Gary Olsen	_____
Bethany Ormseth	_____
Kimberly Payne	_____
Scott Pierce	_____
Roger Zacharias	_____
Pamela Zenner-Richards	_____
William Duncan	_____