



Bryan D. Albrecht, Ed.D.
President

November 13, 2013

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NOTICE OF MEETING

**GATEWAY TECHNICAL COLLEGE
DISTRICT BOARD**

Regular Meeting

Thursday, November 21, 2013 - 8:00 a.m.

Burlington Center

496 McCanna Parkway, Room 100, Burlington, WI 53105

The Gateway Technical College District Board will hold its regular meeting on Thursday, November 21, 2013 at 8:00 a.m. at the Burlington Center, 496 McCanna Parkway, Room 100, Burlington, Wisconsin 53105. The agenda is included.

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

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Regular Meeting – Thursday, November 21, 2013 – 8:00 a.m.

Burlington Center

496 McCanna Parkway, Room 100

Burlington, WI 53105

Info. / Disc	Action	Roll Call	AGENDA		Page
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X			V.	Citizen Comments	15
X			VI. (30 min)	Committee of the Whole A. Strategic Plan Monitoring – Vision 3.2.1	16 17
X X X			VII. (10 min)	Chairperson’s Report A. Meeting Evaluation B. Board Goals – 1 st Quarter C. District Boards Association Meeting	18 19 20 21
X X X			VIII. (20 min)	President’s Report A. Burlington Community Listening Session B. WGTD Presentation C. Short Term Borrowing (Resolution M-2013 A) Clarification	22 23 24 25
			IX. (20 min)	Operational Agenda	26
	X	X X		A. Action Agenda 1. FY 2013-14 Budget Revision #1 2. Resolution No. F-2013-2014 C.1 – Resolution Authorizing The Issuance of \$1,250,000 General Obligation Promissory Notes, Series F-2013-2014C B. Consent Agenda 1. Finance a) Financial Statement and Expenditures over \$2,500 b) Cash and Investment Schedules 2. Personnel Report 3. Contracts for Instructional Delivery 4. Advisory Committee Activity Report 5. Program Approval a) Program Modification Request – Title Change – 10-152-3 IT-WEB Developer/Administrator 6. Approval of Bids: a) Bid No. 1424 – Electrical Service Upgrade, Elkhorn (South Building) Campus b) Bid No. 1425 – Toilet Room Renovation, Elkhorn (South Building) Campus c) Bid No. 1426 - Culinary Demonstration/Classroom Equipment, Racine Campus	26 27 36- 39 40 41 41 49 53 56 59 68 68- 69 70 70- 78 79
			X. (30 min)	Policy Governance Monitoring Reports	82
	X			A. Ends Statement Monitoring 1. End Statement #5 – Gateway provides a positive return on taxpayer and community investment by leveraging its core capabilities in a financially and socially responsible manner. 2013 Comprehensive Annual Financial Report (CAFR) (B. Thomey)	83 83- 117
	X			B. Executive Limitations 1. Policy 3.4 – Budgeting/Forecasting – 2014-2015 Budget Assumptions/Parameters & Budget Process Calendar (B. Thomey)	118 118- 120
	X			C. Strategic Plan Monitoring – Vision 3.2.1	121
X			XI. (10 min)	Board Member Community Reports	122- 123

Info. / Disc	Action	Roll Call	AGENDA		Page
X	X		XII.	<p>Next Meeting Date and Adjourn</p> <p>A. Regular Meeting – Thursday, December 12, 2013, 2:00 pm, SC Johnson integrated Manufacturing and Engineering Technology Center (iMET)</p> <p>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 personnel issues. The Board reserves the right to reconvene in open session to take action on items discussed in executive session.</p>	124

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Regular Meeting

Thursday, November 21, 2013 – 8:00 a.m.

Burlington Center

496 McCanna Parkway, Room 100

Burlington, Wisconsin 53105

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

II. ROLL CALL

William Duncan	_____
Gary Olsen	_____
Bethany Ormseth	_____
Scott Pierce	_____
Neville Simpson	_____
Roger Zacharias	_____
Pamela Zenner-Richards	_____
Ram Bhatia	_____

Our Positive Core – Gateway Technical College District Board

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

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

III. APPROVAL OF AGENDA

Items on the Consent Agenda for discussion

IV. APPROVAL OF MINUTES

A. October 24, 2013 – Regular Meeting

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD
Regular Meeting
October 24, 2013

The Gateway Technical College District Board met on Thursday, October 24, 2013 at the Racine Campus, 1001 South Main Street, Racine, Wisconsin 53403. The meeting was called to order at 8:02 am by Ram Bhatia, Chairperson.

I. Call to Order

- A. Open Meeting Compliance
 - a) M. Harpe confirmed the meeting was duly noticed in accordance with state statutes for open meeting compliance.

II. Roll Call

William Duncan	Present
Gary Olsen	Present
Bethany Ormseth	Present
Scott Pierce	Excused
Neville Simpson	Excused
Roger Zacharias	Present
Pamela Zenner-Richards	Present
Ram Bhatia	Present

Also in attendance was, Mary Harpe and 35 citizens/reporters.

III. Approval of Agenda

- A. It was moved by P. Zenner-Richards, seconded by G. Olsen and carried to approve the agenda.

IV. Approval of Minutes

- A. It was moved by R. Zacharias, seconded by G. Olsen and carried to approve the minutes of the September 19, 2013 Regular Meeting.

V. Citizen Comments

- A. No citizen comments were submitted.

VI. Committee of the Whole

- A. Facility Planning
 - 1. Bill Whyte, Vice President of Human Resources and Facilities Director provided information regarding facility planning for future facility updates and expansions including a proposed lease of the vacant Kmart building in Burlington for a Public Safety Training Center and a sublease of the ChocolateFest grounds in Burlington to build an EVOC track. Other guests included: Zina Haywood, Terry Simmons, Joe Whiten, Larry Paruszkiewicz, Peter Scherrer and Mark Molinaro. Information provided below.

- a) Elkhorn campus expansion; remodel, and repair starting 2013-2014 to accommodate additional programs. Construction Manager selected for the Elkhorn campus was Camosy Construction. Kenosha campus academic building expansion and remodel FY 2013-2014. A proposal to move the Student Service Center to a rented location across 30th Street during construction was presented. Construction Manager selected for the Kenosha campus was Riley Construction. Proposal for the Racine campus renovation to begin FY 2014-2015.

Post Referendum Facility Planning						
Referendum Projects	Estimated Cost	2013-14	2014-15	2015-16	No plan	Status
Public Safety Training Center	\$15,568,000					Concept Plan to Board - 10/24/13
Elkhorn Campus Expansion & Remodel	\$13,950,000	\$1,500,000				Gateway Board - 10/15; WTCB Board 11/13; start 2/14
- Culinary Arts					X	
- Barber/Commetology					X	
- Manufacturing Center					X	
- Veterinary Technician Prog.			\$1,500,000			Remodel Job Center; classes in fall of 2015 & plan in process
Kenosha Campus Expansion & Remodel	\$10,048,000					
- Academic Building Expansion		\$1,500,000				Gateway Board - 10/15; WTCB Board - 11/13; start 3/14
- Learning Success Center		\$1,500,000				Gateway Board - 10/15; WTCB Board - 11/13; start 3/14
- Student Services			\$1,500,000			In Strategic Facility Plan for 2014-15 & plan in process
- Barbering		\$50,000				Completed in summer of 2013; classes being offered
- Interior Design					X	
Administration Center Addition	\$2,279,000				X	
Racine Campus Renovation	\$2,515,000					
- Fresh Water Program			\$450,000		X	In Strategic Facility Plan for 2014-15 but tentative
- Lincoln Building Renovation			\$1,400,000		X	In Strategic Facility Plan for 2014-15 but tentative
Totals	\$44,360,000	\$4,550,000	\$4,850,000			



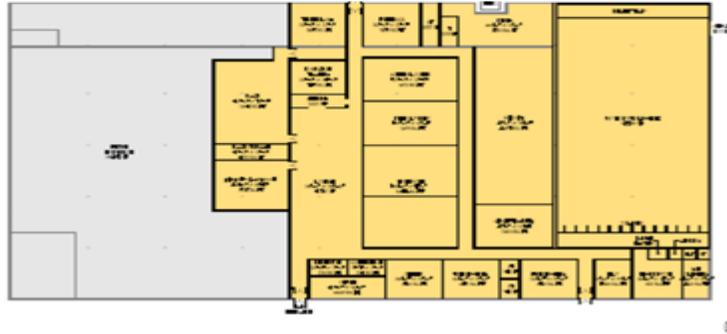
- b) Concepts presented regarding location options visited in consideration for a Public Safety Training EVOC track.

PUBLIC SAFETY TRAINING CENTER SITES EVALUATED

OPTION	ADDRESS	LAND (Acres)	BUILDINGS	COST	COMMENTS
A	27435 Washington Ave. (HWY 20) Dover WI (Racine County)	76 acres w/horse track	None – farm land	\$990,000	+ \$1M to run IT Fiber
B	3614 52 nd Street; Kenosha (former construction company offices)	3.3 acres	13,300 sq. ft. building	\$1,100,000	Potential Lease Significant Remodel Needed
C	3615 Washington Road; Kenosha (non-profit headquarters)	17 acres	21,000 sq. ft. building	\$1,000,000	Very residential; no lease available
D	701 Blackhawk Drive (HWY 83); Burlington	No land	35,000 sq. ft. building		Leased Space Building but long narrow building
E	911 Milwaukee Avenue; (HWY 36) Burlington	—	40,000 sq. ft.		Lease Available; Little Parking (10 spaces)
F	3211 S. Colony Avenue (HWY 45); Yorkville (Racine County)	Vacant land adjacent but heavy residential	35,000 sq. ft. building (former car dealer)	\$695,000 Lease Available;	Limited Parking Building in significant disrepair.
G	1326 Willow Road; Mt. Pleasant (South of HWY 20)		30,300 sq. ft. Former Office Space		Lease Available; Low Ceilings (not high enough for an indoor range). Conversion cost high.
H	1200 Milwaukee Avenue (HWY 36) Burlington		83,000 sq. Ft. Former Kmart; 300 parking spaces; 0.8 miles from Chocolate Fest Grounds; potential EVOC sub-lease.		Reasonable lease with landlord able to fund significant portion of improvements; good overall condition; sprinklered; open floor plan

- c) Floor plan proposal for renovation of the former Kmart building to establish a state of the art Public Safety Training Center to accommodate the training needs of programs through out the state.

BURLINGTON CENTER PSTC STUDY



Proposed Plan - 54,677 SF

© 2013 Partners in Design Architecture, Inc.

October 10, 2013
 10:00 AM
 10:00 AM - 11:00 AM



- d) Proposed EVOC Track design for development on a subleased property owned by the City of Burlington and used for the yearly ChocolateFest. This proposed plan will be presented to the Burlington community during upcoming listening sessions.

EVOC TRACK



EVOC COURSE
 © 2013 Partners in Design Architecture, Inc.

August 14, 2013
 10:00 AM



VII. Chairperson's Report

- A. Meeting Evaluation – Had only three (3) responses; there was one-sided conversation about a public complaint demonstrating a lack of trust in leadership; meeting was informative even though there were disagreements; there was a lack of preparation. Comments show independent views of the board. Board members need to complete evaluation in order to cross check our performance.
- B. ACCT Conference Report – Board members R. Zacharias, N. Simpson, B. Duncan, R. Bhatia as well as B. Albrecht attended many of the 80 sessions. The sessions were very rewarding and interesting. B. Duncan attended the pre-conference session as a new Trustee which was very informative. He also attended nine other sessions. R. Zacharias attended many sessions. In talking with many college Trustees, Gateway is way ahead of the curve on many issues.
- C. Board Goals Reminder (1st Quarter) – Reminder to the Board members to complete Board Goals for the first quarter, which includes their activity participation.

- D. President's 2013-2014 Goals – Per discussion during the September Board meeting the President's goals for 2013-2014 were revised and presented to the Board for review.

Following discussion, it was moved by R. Zacharias, seconded by W. Duncan and carried to approve President's 2013-2014 Goals.

VIII. President's Report

A. Introduction of German Exchange Students

1. Julia Benner
2. Maria Hermann
3. Carolin Slawik
4. Milena Volbrecht

Chinedu Obowu, International Education Coordinator introduced each student who presented their educational program in Germany. Zina Haywood offered thanks to the Gateway Employees who were host families.

B. Bryan Albrecht offered announcements as follows:

1. New Board of Trustees member has been selected and appointment approval has been submitted to the State Board.
2. Journey member Andrew Goodman in attendance.

C. Awards Ceremony - Stephanie Sklba attended the Build Wisconsin Award ceremony in Madison where Riley Construction received an award for their work on Gateway's iMET Center.

D. Employee Learning Day- John Thibodeau reviewed Employee Learning Day held on October 16, 2013. Faculty members nominated by their students were recognized. Over 90 employee personal and professional development workshops were offered to staff by staff, as well as a health fair.

E. Jeff Robshaw updated the Board on Mary Blue, Gateway's VANguard Virtual Learning Specialist recently coordinated a cultural exchange between students at Burlington High School and students in Chennai, India. The videoconference was posted on YouTube and highlighted in the President's Weekly Message.

F. Gary Flynn has been named the new Kenosha Dean of the Campus Affairs.

G. Use of Reserve Balance

1. The President may not fail to maintain adequate combined operating fund balance reserves sufficient to provide for an average of two (2) months' operating expenses, but not to exceed an amount greater than three (3) months. (Administrative Interpretation is 17-25%)
 - a) FY13 unaudited reserves balance is \$2.5 million over the current policy guidelines
 - b) Based on the strong fiscal position of the college the following recommendations are presented for discussion
2. Vision 3•2•1 Strategic Directions
 - a) Educational excellence
 - b) Degree completion and employment
 - c) Culture of innovation and opportunity
 - d) Programs aligned with industry
 - e) Gateway as the community's college
 - f) OPEB Liability

3. Bryan Albrecht detailed proposed use of the \$2.5 million reserves balance

Strategic Plan	Reserves Investment	Rationale
<u>Educational Excellence and Academic Success</u> <ul style="list-style-type: none"> Expand High School Transcribed Credit Offset equipment needs for new programs 	<p>\$100,000</p> <p>\$1,000,000</p>	Expand transfer opportunities and position the college for the state performance funding model; support innovative classrooms and labs
<u>Degree Completion and Employment</u> <ul style="list-style-type: none"> Fund job placement services 	\$100,000	Strengthen support for students and position the college for the state performance funding model
<u>Culture of Innovation and Opportunity</u> <ul style="list-style-type: none"> Lean Quality Systems Training 	\$175,000	Seed investment to begin our path toward lean and quality driven decision-making
<u>Programs Aligned with Industry Needs</u> <ul style="list-style-type: none"> Investment in Bootcamp Training 	\$100,000	Support high-demand programming and position the college for the state performance funding model
<u>Gateway Valued as Community's College</u> <ul style="list-style-type: none"> Public Safety & EVOC Water Center Energy & Sustainability Administration Center Remodel 	<p>\$375,000</p> <p>\$100,000</p> <p>\$ 25,000</p> <p>\$ 25,000</p>	Seed capital for EVOC, Public Safety and Water Center to create learning destinations for our community and expand educational partnerships
<u>OPEB Liabilities</u>	\$500,000	Establish a reserve account toward post retirement benefits, strengthening our financial base
	<u>\$2,500,000</u>	

IX. Operational Agenda

A. Action Agenda

1. Resolution M-2013 A - Request for Authorization of Administration to Establish a Line of Credit for Temporary Borrowing in an Amount Not to Exceed \$5,000,00
 - a) Authorization. The District be authorized to borrow funds for the purpose of paying the immediate expenses of operating and maintaining the public instruction in the District pursuant to Section 67.12(8m), Wisconsin Statutes, from the Bank from time to time as needed pursuant to the Line of Credit so that the amount outstanding at any one time does not exceed \$5,000,000.00 in accordance with the terms and conditions of the Bank's commitment letter.

Following discussion and request by Board Member R. Zacharias that the use of funds be detailed to the Board, it was moved by P. Zenner-Richards, seconded by W. Duncan, and carried by roll call vote to approve Resolution M-2013 A - Request for Authorization of Administration to Establish a Line of Credit for Temporary Borrowing in an Amount Not to Exceed \$5,000,00.

Aye: 6
 Nay: 0
 Absent: 2

2. Public Safety Facility Concept Plan

Following discussion during the Community of the Whole, it was moved by P. Zenner-Richards, seconded by Gary Olsen, and carried to ask the Administration to continue to pursue a lease of the vacant Kmart building in Burlington for a Public Safety Training Center and a sublease of the ChocolateFest grounds in Burlington to build an EVOC track.

3. Resolution M-2013 B – Designation of Assistant, Associate, and Deputy Directors

Following discussion it moved by R. Zacharias, seconded by G. Olsen and carried that the Board approve Resolution M-2013 B – Designation of Assistant, Associate, and Deputy Directors.

It was moved by R. Zacharias, seconded by G. Olsen and carried that the Board approve the following items in the action agenda:

4. Resolution B-2013 D.1 & D.2 – Renovation & Expansion Academic Building - Kenosha Campus
5. Resolution B-2013 E.1 & E.2 – Learning Success Center Academic Building - Kenosha Campus
6. Resolution B-2013 F.1 & F.2 – Academic Building Toilet Renovation – Kenosha Campus
7. Resolution B-2013 G.1 & G.2 – Renovation & Expansion South Building - Elkhorn Campus
8. Resolution B-2013 H. 1 & H.2 – Elkhorn Campus South Building Toilet Room Renovation – Elkhorn Campus
9. Resolution B-2013 I.1 & I.2 – Learning Success Center Temporary Program Space – Kenosha Campus
10. Resolution B-2013 J.1 & J.2 – Health Profession Opportunity Program (HPOP) Grant Program Space

B. Consent Agenda

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

1. **Finance**
 - a) **Financial Statement and Expenditures over \$2,500:** Approved the financial statement and expenditures as of September 30, 2013.
 - b) **Cash and Investment Schedules:** Approved the monthly cash reconciliation, investment schedule and investment report.
2. **Personnel Report:** Approved the personnel report of seven (7) new hires; two (2) promotions; two (2) resignations; one (1) retirement; twenty-eight (28) employment approvals-casuals.
3. **Grant Awards:** Approved the Grant Awards – October 2013
4. **Contracts for Instructional Delivery:** Approved the contracts for instructional delivery report for September 2013
5. **Advisory Committee Activity Report:** Approved the advisory committee 2013-2014 meeting schedule and new members as of October 1, 2013
6. **Annual Procurement Review:** Approved of FY 2013 procurements in accordance with Wisconsin Administrative Code TCS 6.05 (2)(h), that identifies purchases were reviewed to identify vendors for which annual purchases exceeded \$25,000. Based on the review, the College will undertake a competitive election process for goods and services if the purchase volume is expected to exceed \$50,000 during the succeeding fiscal year.

X. Policy Governance Monitoring Reports

A. Ends Statement Monitoring (D. Davidson)

1. Ends Statement #3: Gateway provides leadership in tri-county community and workforce development through collaborative partnerships with business, industry, labor, and community organizations to support economic development, keeping in mind the desire not to duplicate services for an efficient use of taxpayer dollars.
 - a) October is Manufacturing Month
 - i. Walworth County Bus Tours – Partners included Walworth County Economic Development Alliance (WCEDA), Walworth County Job Center, Gateway

- Technical College, Delavan/Darien High School, Elkhorn High School, Badger High School
- ii. Racine County Bus Tours – Partners included Racine County Workforce Development Center, Gateway Technical College, RUSD
- iii. Kenosha County Schools2Skills Tours – Partners included Kenosha Area Business Alliance (KABA), Kenosha County Job Center, Gateway Technical College, KUSD
- b) Manufacturing Expo – October 29th Middle Schools; October 30th High Schools
 - i. Partners - Gateway, Racine WDC, Kenosha Job Center, RAMAC, RCEDC, KABA, Kenosha Area Chamber, DWD. Tour of iMET facility and expo booths, meet employers, and learn what they make and the skills they value. Take part in manufacturing and engineering demonstrations. Meet Rudy the Red Hawk and enter for prize drawings. Student Essay Contest- one high school and one middle school winner from each county.
- c) Industrial Apprenticeship Event – Apprenticeship Works For Manufacturing at SC Johnson iMET, October 17, 2013.

Following discussion, it was moved by R. Zacharias, seconded by P. Zenner-Richards and carried that this report is evidence that the college is making progress on Ends Statement #3.

B. Executive Limitations (B. Thomey)

1. Policy 3.4 – Budget/Forecasting – Confirmation of Tax Levy and Mill Rate

- a) Budgeting for any fiscal year or the remaining part of any fiscal year shall follow Board Ends priorities, control College financial risk and accurately reflect projections of income and expenses. Bane Thomey presented information regarding the tax levy mill rate, including tax levy history, property tax impact of Gateway's tax levy, and property valuations.
- b) Fiscal 2013/14 Tax Levy

	Approved Budget May 16, 2013	Recommendation October 21, 2013
Levy Request	1.02 % increase	1.02% increase
Property Valuation	Estimated 2.0% decrease	Actual 3.8% decrease
Tax Rate	\$1.60471/\$1,000	\$1.63471/\$1,000

- c) Property Tax Impact

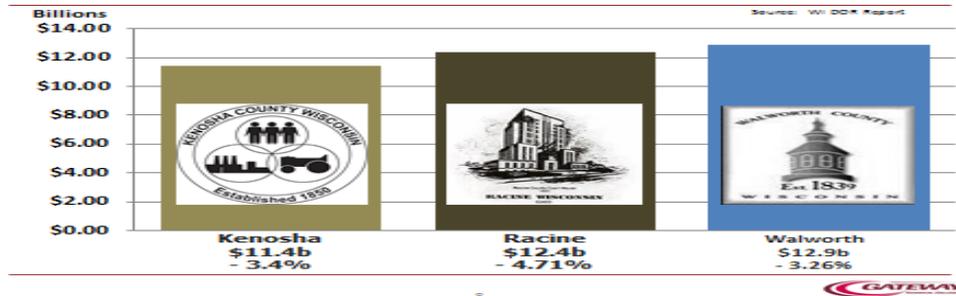
Sample: impact on average \$150,000 house over five years:

	FY09	FY10	FY11	FY12	FY13	FY14
Total Mill Rate	1.22646	1.28202	1.39112	1.43255	1.55672	1.63471
Property Values *	+3.07%	-0.28%	-4.34%	-1.96%	-7.13%	-3.80%
House Value	\$150,000	\$149,580	\$143,088	\$140,284	\$130,281	\$125,331
Tax Assessed	\$184	\$192	\$199	\$201	\$203	\$205
Taxpayer Increase	→	\$8	\$7	\$2	\$2	\$2

* Rates can vary among municipalities within a district. The above example is calculated based on equalized valuations for the district.



d) Valuation by County



Following discussion, it was moved by P. Zenner-Richards, seconded by W. Duncan and carried by roll call vote that Tax Levy and Mill Rate be approved.

Aye: 6

Nay: 0

Absent: 2

C. Strategic Plan Monitoring – Vision 3.2.1 (J. Thibodeau/K. Jackson)

1. Lean Six Sigma Office Results Reporting

- a) Executive Limitation 3.1.6 - The President shall not operate without a Board-approved three-year strategic plan.

Interpretation - Strategic direction #3: Employees will work together in a culture of innovation and opportunity. Establishing a culture of quality improvement is a long-range goal for Vision 3.2.1.

- i. Office of Quality Systems was instituted September 2013, situated under Division of Institutional Effectiveness. Responsibilities include providing leadership, oversight, and support of continuous improvement processes throughout all divisions of the college. Will work closely with cross-functional teams to identify and accomplish improvement projects to increase efficiency and productivity of college processes.
- ii. Infrastructure - Policy and procedures drafted; Project registry created; Asset map created. Communications - Applications for green belt training solicited; Website in development. Training - Green belt and black belt classes scheduled; "White belt" for all employees in development.
- iii. 3-6 Months - Recruitment for Quality Systems Advisory Council; Consulting on Green Belt Project (tollgate reviews) for next cohort; Black Belt Training; Cohort starting in January 2014 (6 weeks); Institutional Communication Plan; Wisconsin Forward Criteria Review.

XI. Board Member Community Reports:

- Bill Duncan - Attended the Legislative Update sponsored by the Walworth County Economic Development group.
- Ram Bahtia – Participated in Bryan Albrecht's monthly radio show along with Gary Olsen and Scott Pierce. Attended the Distinguished Citizen Awards Dinners honoring Dr. Robert Spitzer an amazingly accomplished individual.

XII. Next Meeting Date and Adjourn

- A. Regular Meeting – Thursday, November 21, 2013, 8:00 am, Burlington Campus
- B. **At approximately 10:50 a.m. it was moved by R. Zacharias, seconded by W. Duncan and carried that the meeting adjourn.**

Submitted by,

Pamela Zenner-Richards
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. COMMITTEE OF THE WHOLE
A. Strategic Plan Monitoring – Vision 3.2.1

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action _____
Information X
Discussion _____

COMMITTEE OF THE WHOLE Strategic Plan Monitoring Vision 3.2.1

Governance Policies:
Policy 4.4 – College Strategic Directions

Staff Liaison: J. Thibodeau

- VII. Chairperson's Report
 - A. Meeting Evaluation
 - B. Board Goals - 1st Quarter
 - C. District Boards Association Meeting

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action _____
Information X
Discussion _____

CHAIRPERSON'S REPORT Meeting Evaluation

Governance Process:
Board Liaison:

Policy 1.2 – Governing Philosophy
Ram Bhatia

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action _____
Information X
Discussion _____

CHAIRPERSON'S REPORT Board Goals - 1ST Quarter

Governance Process: Policy 1.2 – Governing Philosophy
Board Liaison: Ram Bhatia

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action _____
Information X
Discussion _____

CHAIRPERSON'S REPORT **District Boards Association Meeting**

Governance Process:
Board Liaison:

Policy 1.2 – Governing Philosophy
Ram Bhatia

VIII. President's Report

- A. Burlington Community Listening Session
- B. WGTD Presentation
- C. Short Term Borrowing (Resolution M-2013 A) Clarification

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
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Information X
Discussion _____

PRESIDENT'S REPORT **Burlington Community Listening Session**

Policy/Ends Statement: Policy 2.1

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
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Information X
Discussion _____

PRESIDENT'S REPORT WGTD Presentation

Policy/Ends Statement: Policy 2.1

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action _____
Information X
Discussion _____

PRESIDENT'S REPORT
Short Term Borrowing (Resolution M-2013 A) Clarification

Policy/Ends Statement: Policy 2.1

IX. OPERATIONAL AGENDA

A. Action Agenda

1. FY 2013-14 Budget Revision #1
2. Resolution No. F-2013-2014 C.1 – Resolution Authorizing The Issuance of \$1,250,000 General Obligation Promissory Notes, Series F-2013-2014C

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call X
 Action ___
 Information ___
 Discussion ___

FY 2013-2014 BUDGET REVISION #1

Summary of Item:

Administration is recommending that a reserve balance of \$1,000,000 from the General Fund be transferred to the Capital Fund. The funds will be used to purchase Instructional equipment.

Budget Modifications

GENERAL FUND

A budget revision is recommended to reflect the reallocation of General Fund Reserves to fund Instructional equipment in the Capital Fund.

<u>Uses / Expenditures</u>	<u>Increase/(Decrease)</u>
Transfer out – To Capital Fund	\$ (1,000,000)

CAPITAL FUND

A budget revision is recommended to reflect the reallocation of General Fund Reserves to fund Instructional equipment in the Capital Fund.

<u>Resources / Revenues</u>	<u>Increase/(Decrease)</u>
Operating transfers – in from GF	\$ 1,000,000
<u>Uses / Expenditures</u>	
Instruction	\$ 1,000,000

Administration is recommending reclassifying \$500,000 from General Fund Reserves to Reserve for Post-Employment Benefits as well as a reclassification of \$740,000 from *Designated* for Post-Retirement Benefits to *Reserve* for Post-Employment Benefits

Reclassification

GENERAL FUND

A budget revision is recommended to reflect the reclassification of General Fund Reserves to a Reserve for Post-Employment Benefits.

<u>Transfer from Unreserved – Designated for Operations</u>	<u>Increase/(Decrease)</u>
	\$ (500,000)
Transfer to Reserve for Post Employment Benefits	\$ 500,000

Reclassification

GENERAL FUND

A budget revision is recommended to reflect the reclassification of Funds Designated for Post-Retirement Benefits to A Reserve for Post-Employment Benefits.

<u>Designated for Post-Retirement Benefits</u>	<u>Increase/(Decrease)</u>
	\$ (740,000)
Transfer to Reserve for Post Employment Benefits	\$ 740,000

Attachment:

FY 2013-2014 Budget Revision #1

Ends Statements / Executive Limitations:

Budgeting/Forecasting Policy 3.4, 6.

Gateway Staff Liaison:

Jason Nygard / Bane Thomey

FY 2013-2014 BUDGET REVISION #1 (continued)

Roll Call

William Duncan	_____	Neville Simpson	_____
Gary Olsen	_____	Roger Zacharias	_____
Bethany Ormseth	_____	Pamela Zenner-Richards	_____
Scott Pierce	_____	Ram Bhatia	_____

FY 2013-14 Budget Revision #1 11/05/13

FISCAL YEAR: 2013-14

DISTRICT: GATEWAY

11/21/13

FUND: COMBINED

<u>RESOURCES</u>	ORIGINAL BUDGET ADOPTED 05/16/13	MODIFIED BUDGET ADOPTED 11/21/13	CHANGE
DESIGNATED FUND BALANCE	-	-	
REVENUES			
TAX LEVY	\$ 60,043,000	\$ 60,043,000	\$ -
STATE AID	8,646,000	8,646,000	-
OTHER STATE	165,000	165,000	-
PROGRAM FEES	17,923,000	17,923,000	-
MATERIAL FEES	841,000	841,000	-
OTHER STUDENT FEES	2,995,000	2,995,000	-
INSTITUTIONAL	10,266,000	10,266,000	-
FEDERAL REVENUE	45,921,000	45,921,000	-
TOTAL REVENUE	146,800,000	146,800,000	-
OTHER FUNDING SOURCES			
PROCEEDS FROM DEBT	11,000,000	11,000,000	-
OPERATING TRANSFERS IN	2,000,000	3,000,000	1,000,000
TRANSFER FROM RESERVES	(1,150,000)	(2,150,000)	(1,000,000)
TOTAL RESOURCES	\$ 158,650,000	\$ 158,650,000	\$ -
 <u>USES</u>			
INSTRUCTION	\$ 60,611,000	\$ 61,611,000	\$ 1,000,000
INSTR. RESOURCES	1,249,000	1,249,000	-
STUDENT SERVICES	61,612,000	61,612,000	-
GENERAL INSTITUTIONAL	10,722,000	10,722,000	-
PHYSICAL PLANT	25,479,000	25,479,000	-
AUXILIARY SERVICES	600,000	600,000	-
PUBLIC SERVICES	345,000	345,000	-
TOTAL EXPENDITURES	160,618,000	161,618,000	1,000,000
OTHER USES			
OPERATING TRANSFERS OUT	(2,000,000)	(3,000,000)	(1,000,000)
TRANSFER TO RESERVES	32,000	32,000	-
TOTAL USES	\$ 158,650,000	\$ 158,650,000	\$ -

DISTRICT: GATEWAY

11/21/13

FUND: GENERAL

<u>RESOURCES</u>	ORIGINAL BUDGET ADOPTED 05/16/13	MODIFIED BUDGET ADOPTED 11/21/13	CHANGE
DESIGNATED FUND BALANCE			
REVENUES			
TAX LEVY	\$ 48,830,000	\$ 48,830,000	\$ -
STATE AID	5,100,000	5,100,000	-
OTHER STATE	165,000	165,000	-
PROGRAM FEES	17,923,000	17,923,000	-
MATERIAL FEES	841,000	841,000	-
OTHER STUDENT FEES	1,855,000	1,855,000	-
FEDERAL REVENUE	30,000	30,000	-
INSTITUTIONAL	3,515,000	3,515,000	-
TOTAL REVENUE	78,259,000	78,259,000	-
OTHER FUNDING SOURCES			
PROCEEDS FROM DEBT			
OPERATING TRANSFERS - IN	-	-	-
TRANSFER FROM RESERVES	(1,000,000)	(2,000,000)	(1,000,000)
TOTAL RESOURCES	\$ 77,259,000	\$ 76,259,000	\$ (1,000,000)
 <u>USES</u>			
INSTRUCTION	\$ 51,223,000	\$ 51,223,000	\$ -
INSTR. RESOURCES	1,194,000	1,194,000	-
STUDENT SERVICES	10,162,000	10,162,000	-
GENERAL INSTITUTIONAL	7,951,000	7,951,000	-
PHYSICAL PLANT	7,729,000	7,729,000	-
AUXILIARY SERVICES	-	-	-
PUBLIC SERVICES	-	-	-
TOTAL EXPENDITURES	78,259,000	78,259,000	-
OTHER USES			
OPERATING TRANSFERS - OUT	(1,000,000)	(2,000,000)	(1,000,000)
TRANSFER TO RESERVES	-	-	-
TOTAL USES	\$ 77,259,000	\$ 76,259,000	\$ (1,000,000)

DISTRICT: GATEWAY

11/21/13

FUND: SPECIAL REVENUE - OPERATIONAL FUND

<u>RESOURCES</u>	ORIGINAL BUDGET ADOPTED 05/16/13	MODIFIED BUDGET ADOPTED 11/21/13	CHANGE
DESIGNATED FUND BALANCE			
REVENUES			
TAX LEVY	\$ 2,286,000	\$ 2,286,000	\$ -
STATE AID	913,000	913,000	-
PROGRAM FEES			
MATERIAL FEES			
OTHER STUDENT FEES			
FEDERAL REVENUE	4,689,000	4,689,000	-
INSTITUTIONAL	517,000	517,000	-
TOTAL REVENUE	8,405,000	8,405,000	-
OTHER FUNDING SOURCES			
PROCEEDS FROM DEBT			
OPERATING TRANSFERS - IN			
TRANSFER FROM RESERVES	(1,000,000)	(1,000,000)	-
TOTAL RESOURCES	\$ 7,405,000	\$ 7,405,000	\$ -
 <u>USES</u>			
INSTRUCTION	\$ 5,938,000	\$ 5,938,000	\$ -
INSTR. RESOURCES	-	-	-
STUDENT SERVICES	1,600,000	1,600,000	-
GENERAL INSTITUTIONAL	532,000	532,000	-
PHYSICAL PLANT	-	-	-
AUXILIARY SERVICES	-	-	-
PUBLIC SERVICES	335,000	335,000	-
TOTAL EXPENDITURES	8,405,000	8,405,000	-
OTHER USES			
OPERATING TRANSFERS - OUT	(1,000,000)	(1,000,000)	-
TRANSFER TO RESERVES	-	-	-
TOTAL USES	\$ 7,405,000	\$ 7,405,000	\$ -

DISTRICT: GATEWAY

11/21/13

FUND: SPECIAL REVENUE - NON AIDABLE

<u>RESOURCES</u>	ORIGINAL BUDGET ADOPTED 05/16/13	MODIFIED BUDGET ADOPTED 11/21/13	CHANGE
DESIGNATED FUND BALANCE			
REVENUES			
TAX LEVY			
STATE AID	\$ 2,563,000	\$ 2,563,000	\$ -
PROGRAM FEES	-	-	-
MATERIAL FEES	-	-	-
OTHER STUDENT FEES	925,000	925,000	-
INSTITUTIONAL	5,669,000	5,669,000	-
FEDERAL REVENUE	41,197,000	41,197,000	-
TOTAL REVENUE	50,354,000	50,354,000	-
OTHER FUNDING SOURCES			
PROCEEDS FROM DEBT			
OPERATING TRANSFERS - IN			
TRANSFER FROM RESERVES			
TOTAL RESOURCES	\$ 50,354,000	\$ 50,354,000	\$ -
 <u>USES</u>			
INSTRUCTION			
INSTR. RESOURCES			
STUDENT SERVICES	\$ 49,590,000	\$ 49,590,000	\$ -
GENERAL INSTITUTIONAL	764,000	764,000	-
PHYSICAL PLANT			
AUXILIARY SERVICES			
PUBLIC SERVICES			
TOTAL EXPENDITURES	50,354,000	50,354,000	-
OTHER USES			
OPERATING TRANSFERS - OUT	-	-	-
TRANSFER TO RESERVES			
TOTAL USES	\$ 50,354,000	\$ 50,354,000	\$ -

DISTRICT: GATEWAY

11/21/13

FUND: CAPITAL PROJECTS

<u>RESOURCES</u>	ORIGINAL BUDGET ADOPTED 05/16/13	MODIFIED BUDGET ADOPTED 11/21/13	CHANGE
DESIGNATED FUND BALANCE			
REVENUES			
TAX LEVY-(TIF Refund)	\$ -	\$ -	\$ -
STATE AID	70,000	70,000	-
PROGRAM FEES			
MATERIAL FEES			
OTHER STUDENT FEES			
FEDERAL REVENUE	5,000	5,000	-
INSTITUTIONAL	75,000	75,000	-
TOTAL REVENUE	150,000	150,000	-
OTHER FUNDING SOURCES			
PROCEEDS FROM DEBT	11,000,000	11,000,000	-
OPERATING TRANSFERS - IN	2,000,000	3,000,000	1,000,000
TRANSFER FROM RESERVES	850,000	850,000	-
TOTAL RESOURCES	\$ 14,000,000	\$ 15,000,000	\$ 1,000,000
 <u>USES</u>			
INSTRUCTION	\$ 3,450,000	\$ 4,450,000	\$ 1,000,000
INSTR. RESOURCES	55,000	55,000	-
STUDENT SERVICES	260,000	260,000	-
GENERAL INSTITUTIONAL	1,475,000	1,475,000	-
PHYSICAL PLANT	8,750,000	8,750,000	-
AUXILIARY SERVICES			
PUBLIC SERVICES	10,000	10,000	-
TOTAL EXPENDITURES	14,000,000	15,000,000	1,000,000
OTHER USES			
OPERATING TRANSFERS - OUT			
TRANSFER TO RESERVES		0	-
TOTAL USES	\$ 14,000,000	\$ 15,000,000	\$ 1,000,000

DISTRICT: GATEWAY

11/21/13

FUND: DEBT SERVICE

<u>RESOURCES</u>	ORIGINAL BUDGET ADOPTED 05/16/13	MODIFIED BUDGET ADOPTED 11/21/13	CHANGE
DESIGNATED FUND BALANCE			
REVENUES			
TAX LEVY	\$ 8,882,000	\$ 8,882,000	\$ -
STATE AID			
OTHER STATE			
PROGRAM FEES			
MATERIAL FEES			
OTHER STUDENT FEES			
INSTITUTIONAL	150,000	150,000	-
FEDERAL REVENUE	.		
TOTAL REVENUE	9,032,000	9,032,000	-
OTHER FUNDING SOURCES			
PROCEEDS FROM DEBT			
OPERATING TRANSFERS - IN			
TRANSFER FROM RESERVES			
TOTAL RESOURCES	\$ 9,032,000	\$ 9,032,000	\$ -
 USES			
INSTRUCTION			
INSTR. RESOURCES			
STUDENT SERVICES			
GENERAL INSTITUTIONAL			
PHYSICAL PLANT	\$ 9,000,000	\$ 9,000,000	\$ -
AUXILIARY SERVICES			
PUBLIC SERVICES			
TOTAL EXPENDITURES	9,000,000	9,000,000	-
OTHER USES			
OPERATING TRANSFERS - OUT			
TRANSFER TO RESERVES	32,000	32,000	-
TOTAL USES	\$ 9,032,000	\$ 9,032,000	\$ -

DISTRICT: GATEWAY

11/21/13

FUND: ENTERPRISE FUND

<u>RESOURCES</u>	ORIGINAL BUDGET ADOPTED 05/16/13	MODIFIED BUDGET ADOPTED 11/21/13	CHANGE
DESIGNATED FUND BALANCE			
REVENUES			
TAX LEVY	\$ 45,000	\$ 45,000	\$ -
STATE AID			
PROGRAM FEES			
MATERIAL FEES			
OTHER STUDENT FEES	215,000	215,000	-
INSTITUTIONAL	340,000	340,000	-
FEDERAL REVENUE			
TOTAL REVENUE	600,000	600,000	-
OTHER FUNDING SOURCES			
PROCEEDS FROM DEBT			
OPERATING TRANSFERS - IN			
TRANSFER FROM RESERVES			
TOTAL RESOURCES	\$ 600,000	\$ 600,000	\$ -
 <u>USES</u>			
INSTRUCTION			
INSTR. RESOURCES			
STUDENT SERVICES			
GENERAL INSTITUTIONAL			
PHYSICAL PLANT			
AUXILIARY SERVICES	\$ 600,000	\$ 600,000	\$ -
PUBLIC SERVICES			
TOTAL EXPENDITURES	600,000	600,000	-
OTHER USES			
OPERATING TRANSFERS - OUT	-	-	-
TRANSFER TO RESERVES	-	0	-
TOTAL USES	\$ 600,000	\$ 600,000	\$ -

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call X
Action _____
Information _____
Discussion _____

**RESOLUTION NO. F-2013-2014C.1
RESOLUTION AUTHORIZING THE ISSUANCE OF GENERAL
OBLIGATION PROMISSORY NOTES, SERIES F-2013-2014C
IN AN AMOUNT NOT TO EXCEED \$1,250,000**

Summary of Item: The Administration is recommending approval to issue General Obligation Promissory Notes, Series F-2012-2013C; in the principal amount of \$1,250,000 for the public purpose of financing building remodeling and improvement projects on the Kenosha Campus (\$1,000,000 for Learning Success Center project, \$150,000 Academic Building Toilet Room Renovation project, and \$100,000 for various building and improvement projects). This borrowing is included in the 2013-14 budget. Upon approval, appropriate legal notices will be published in the official district newspapers.

Attachments: Resolution No. F-2013-2014C.1

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

Staff Liaison: Bane Thomey

ROLL CALL

William Duncan	_____	Roger Zacharias	_____
Gary Olsen	_____	Pamela Zenner-Richards	_____
Bethany Ormseth	_____	Ram Bhatia	_____
Scott Pierce	_____		
Neville Simpson	_____		

Resolution No. F-2013-2014C.1

RESOLUTION AUTHORIZING THE ISSUANCE OF \$1,250,000
GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2013-2014C, OF
GATEWAY TECHNICAL COLLEGE DISTRICT, WISCONSIN

WHEREAS, Gateway Technical College District, Wisconsin (the “District”) is presently in need of \$1,250,000 for the public purpose of financing building remodeling and improvement projects; and

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

NOW, THEREFORE, BE IT:

RESOLVED, that the District shall issue general obligation promissory notes in the amount of \$1,250,000 for the public purpose of financing building remodeling and improvement projects; and be it further

RESOLVED, THAT:

Section 1. Note Authorization. The District shall issue the general obligation promissory notes authorized above in the aggregate principal amount of \$1,250,000 and designated “General Obligation Promissory Notes, Series 2013-2014C” (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 November, 2013.

Ram Bhatia
Chairperson

Attest:

Pamela Zenner-Richards
Secretary

EXHIBIT A

NOTICE

TO THE ELECTORS OF:

Gateway Technical College
District, Wisconsin

NOTICE IS HEREBY GIVEN that the District Board of the above-named District, at a meeting duly called and held on November 21, 2013, adopted pursuant to the provisions of Section 67.12(12) of the Wisconsin Statutes, a resolution providing that the sum of \$1,250,000 be borrowed through the issuance of general obligation promissory notes of the District for the public purpose of financing building remodeling and improvement projects.

A copy of said resolution is on file in the District Office, 3520 30th Avenue, Kenosha, Wisconsin, and is available for public inspection weekdays, except holidays, between the hours of 8:00 A.M. and 4:00 P.M.

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

Dated November 21, 2013.

BY ORDER OF THE DISTRICT BOARD

District Secretary

IX. OPERATIONAL AGENDA

B. Consent Agenda

1. Finance
 - a) Financial Statement and Expenditures over \$2,500
 - b) Cash and Investment Schedules
2. Personnel Report
3. Contracts for Instructional Delivery
4. Advisory Committee Activity Report
5. Program Approval
 - a) Program Modification Request – Title Change – 10-152-3 IT-WEB Developer/Administrator
6. Approval of Bids:
 - a) Bid No. 1424 – Electrical Service, Elkhorn (South Building) Campus
 - b) Bid No. 1425 – Bathroom Remodel, Elkhorn (South Building) Campus
 - c) Bid No. 1426 - Demonstration Kitchen Equipment Repair, Racine Campus

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call
Action X
Information
Discussion

FINANCIAL STATEMENT AND EXPENDITURES OVER \$2,500

Summary of Item: Summary of revenue and expenditures as of **10/31/13**

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

Staff Liaison: Bane Thomey

11/06/13

**GATEWAY TECHNICAL COLLEGE
2013-14 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/13**

<u>COMBINED FUNDS</u>	2013-14 APPROVED BUDGET	2013-14 WORKING BUDGET	2013-14 ACTUAL TO DATE	PERCENT INCURRED
REVENUE:				
LOCAL GOVERNMENT	\$ 60,043,000	\$ 60,043,000	\$ -	0.00%
STATE AIDS	8,811,000	8,811,000	4,478,469	50.83%
STATUTORY PROGRAM FEES	17,923,000	17,923,000	9,699,869	54.12%
MATERIAL FEES	841,000	841,000	445,621	52.99%
OTHER STUDENT FEES	2,995,000	2,995,000	1,603,955	53.55%
INSTITUTIONAL	10,266,000	10,266,000	3,243,793	31.60%
FEDERAL	45,921,000	45,921,000	19,990,357	43.53%
OTHER RESOURCES	<u>13,000,000</u>	<u>13,000,000</u>	<u>8,250,000</u>	63.46%
TOTAL REVENUE & OTHER RESOURCES	<u><u>\$ 159,800,000</u></u>	<u><u>\$ 159,800,000</u></u>	<u><u>\$ 47,712,064</u></u>	29.86%
EXPENDITURES BY FUNCTION:				
INSTRUCTIONAL	\$ 60,611,000	\$ 60,611,000	\$ 17,642,766	29.11%
INSTRUCTIONAL RESOURCES	1,249,000	1,249,000	395,723	31.68%
STUDENT SERVICES	61,612,000	61,612,000	25,913,939	42.06%
GENERAL INSTITUTIONAL	10,722,000	10,722,000	3,649,578	34.04%
PHYSICAL PLANT	25,479,000	25,479,000	4,517,451	17.73%
AUXILIARY SERVICES	600,000	600,000	143,541	23.92%
PUBLIC SERVICES	<u>345,000</u>	<u>345,000</u>	<u>117,758</u>	34.13%
TOTAL EXPENDITURES	<u><u>\$ 160,618,000</u></u>	<u><u>\$ 160,618,000</u></u>	<u><u>\$ 52,380,756</u></u>	32.61%
EXPENDITURES BY FUNDS:				
GENERAL	\$78,259,000	\$78,259,000	\$22,637,073	28.93%
SPECIAL REVENUE - OPERATIONAL	8,405,000	8,405,000	2,082,206	24.77%
SPECIAL REVENUE - NON AIDABLE	50,354,000	50,354,000	23,000,997	45.68%
CAPITAL PROJECTS	14,000,000	14,000,000	3,916,763	27.98%
DEBT SERVICE	9,000,000	9,000,000	600,176	6.67%
ENTERPRISE	<u>600,000</u>	<u>600,000</u>	<u>143,541</u>	23.92%
TOTAL EXPENDITURES	<u><u>\$ 160,618,000</u></u>	<u><u>\$ 160,618,000</u></u>	<u><u>\$ 52,380,756</u></u>	32.61%

11/06/13

**GATEWAY TECHNICAL COLLEGE
2013-14 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/13**

<u>GENERAL FUND</u>	2013-14 APPROVED BUDGET	2013-14 WORKING BUDGET	2013-14 ACTUAL TO DATE	PERCENT INCURRED
REVENUE:				
LOCAL GOVERNMENT	\$ 48,830,000	\$ 48,830,000	\$ -	0.00%
STATE AIDS	5,265,000	5,265,000	3,164,526	60.10%
STATUTORY PROGRAM FEES	17,923,000	17,923,000	9,699,869	54.12%
MATERIAL FEES	841,000	841,000	445,621	52.99%
OTHER STUDENT FEES	1,855,000	1,855,000	1,009,784	54.44%
INSTITUTIONAL	3,515,000	3,515,000	567,851	16.16%
FEDERAL REVENUE	30,000	30,000	180	
OTHER RESOURCES	-	-	-	
	<u>\$ 78,259,000</u>	<u>\$ 78,259,000</u>	<u>\$ 14,887,831</u>	19.02%
 EXPENDITURES BY FUNCTION:				
INSTRUCTIONAL	\$ 51,223,000	\$ 51,223,000	\$ 14,642,729	28.59%
INSTRUCTIONAL RESOURCES	1,194,000	1,194,000	384,123	32.17%
STUDENT SERVICES	10,162,000	10,162,000	2,617,619	25.76%
GENERAL INSTITUTIONAL	7,951,000	7,951,000	2,956,219	37.18%
PHYSICAL PLANT	7,729,000	7,729,000	2,036,383	26.35%
	<u>\$ 78,259,000</u>	<u>\$ 78,259,000</u>	<u>\$ 22,637,073</u>	28.93%

11/06/13

**GATEWAY TECHNICAL COLLEGE
2013-14 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/13**

<u>SPECIAL REVENUE -OPERATIONAL FUND</u>	2013-14 APPROVED BUDGET	2013-14 WORKING BUDGET	2013-14 ACTUAL TO DATE	PERCENT INCURRED
REVENUE:				
LOCAL GOVERNMENT	\$ 2,286,000	\$ 2,286,000	\$ -	0.00%
STATE AIDS	913,000	913,000	43,897	4.81%
INSTITUTIONAL	517,000	517,000	409,023	79.11%
FEDERAL	<u>4,689,000</u>	<u>4,689,000</u>	<u>628,326</u>	13.40%
	<u>\$ 8,405,000</u>	<u>\$ 8,405,000</u>	<u>\$ 1,081,246</u>	12.86%
EXPENDITURES BY FUNCTION:				
INSTRUCTIONAL	\$ 5,938,000	\$ 5,938,000	\$ 1,391,576	23.44%
STUDENT SERVICES	1,600,000	1,600,000	448,543	28.03%
GENERAL INSTITUTIONAL	532,000	532,000	125,701	23.63%
PUBLIC SERVICES	<u>335,000</u>	<u>335,000</u>	<u>116,386</u>	34.74%
	<u>\$ 8,405,000</u>	<u>\$ 8,405,000</u>	<u>\$ 2,082,206</u>	24.77%

11/06/13

**GATEWAY TECHNICAL COLLEGE
2013-14 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/13**

<u>SPECIAL REVENUE-NON AIDABLE FUND</u>	2013-14 APPROVED BUDGET	2013-14 WORKING BUDGET	2013-14 ACTUAL TO DATE	PERCENT INCURRED
REVENUE:				
STATE AIDS	\$ 2,563,000	\$ 2,563,000	\$ 1,270,046	49.55%
OTHER STUDENT FEES	925,000	925,000	509,739	55.11%
INSTITUTIONAL	5,669,000	5,669,000	1,976,610	34.87%
FEDERAL	<u>41,197,000</u>	<u>41,197,000</u>	<u>19,292,276</u>	46.83%
	<u>\$ 50,354,000</u>	<u>\$ 50,354,000</u>	<u>\$ 23,048,671</u>	45.77%
EXPENDITURES BY FUNCTION:				
STUDENT SERVICES	\$ 49,590,000	\$ 49,590,000	\$ 22,715,461	45.81%
GENERAL INSTITUTIONAL	<u>764,000</u>	<u>764,000</u>	<u>285,536</u>	37.37%
	<u>\$ 50,354,000</u>	<u>\$ 50,354,000</u>	<u>\$ 23,000,997</u>	45.68%

11/06/13

**GATEWAY TECHNICAL COLLEGE
2013-14 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/13**

<u>CAPITAL PROJECTS FUND</u>	2013-14 APPROVED BUDGET	2013-14 WORKING BUDGET	2013-14 ACTUAL TO DATE	PERCENT INCURRED
REVENUE:				
LOCAL GOVERNMENT	\$ -	\$ -	\$ -	
STATE AIDS	70,000	70,000	-	0.00%
INSTITUTIONAL	75,000	75,000	5,237	6.98%
FEDERAL	5,000	5,000	69,575	1391.50%
OTHER RESOURCES	13,000,000	13,000,000	8,250,000	63.46%
	<u>\$ 13,150,000</u>	<u>\$ 13,150,000</u>	<u>\$ 8,324,812</u>	63.31%
 EXPENDITURES BY FUNCTION:				
INSTRUCTIONAL	\$ 3,450,000	\$ 3,450,000	\$ 1,608,461	46.62%
INSTRUCTIONAL - RESOURCES	55,000	55,000	11,600	21.09%
STUDENT SERVICES	260,000	260,000	132,316	50.89%
GENERAL INSTITUTIONAL	1,475,000	1,475,000	282,122	19.13%
PHYSICAL PLANT	8,750,000	8,750,000	1,880,892	21.50%
PUBLIC SERVICE	10,000	10,000	1,372	13.72%
	<u>\$ 14,000,000</u>	<u>\$ 14,000,000</u>	<u>\$ 3,916,763</u>	27.98%

11/06/13

**GATEWAY TECHNICAL COLLEGE
2013-14 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/13**

<u>DEBT SERVICE FUND</u>	2013-14 APPROVED BUDGET	2013-14 WORKING BUDGET	2013-14 ACTUAL TO DATE	PERCENT INCURRED
REVENUE:				
LOCAL GOVERNMENT	\$ 8,882,000	\$ 8,882,000	\$ -	0.00%
INSTITUTIONAL	\$ 150,000	\$ 150,000	\$ 171,775	114.52%
	<hr/>	<hr/>	<hr/>	
	<u>\$ 9,032,000</u>	<u>\$ 9,032,000</u>	<u>\$ 171,775</u>	1.90%
EXPENDITURES BY FUNCTION:				
PHYSICAL PLANT	\$ 9,000,000	\$ 9,000,000	\$ 600,176	6.67%
	<hr/>	<hr/>	<hr/>	
	<u>\$ 9,000,000</u>	<u>\$ 9,000,000</u>	<u>\$ 600,176</u>	6.67%

11/06/13

**GATEWAY TECHNICAL COLLEGE
2013-14 SUMMARY OF REVENUE & EXPENDITURES AS OF 10/31/13**

<u>ENTERPRISE FUND</u>	2013-14 APPROVED BUDGET	2013-14 WORKING BUDGET	2013-14 ACTUAL TO DATE	PERCENT INCURRED
REVENUE:				
LOCAL GOVERNMENT	\$ 45,000	\$ 45,000	\$ -	0.00%
OTHER STUDENT FEES	260,000	260,000	84,432	32.47%
INSTITUTIONAL	295,000	295,000	113,297	38.41%
FEDERAL	-	-	-	
	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 197,729</u>	32.95%
EXPENDITURES BY FUNCTION:				
AUXILIARY SERVICES	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 143,541</u>	23.92%
	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 143,541</u>	23.92%

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: Bane Thomey

GATEWAY TECHNICAL COLLEGE
MONTHLY CASH RECONCILIATION
FOR THE MONTH ENDING SEPTEMBER 30, 2013

Cash Balance August 31, 2013 **\$ 37,788,864.07**

PLUS:

Cash Receipts 8,300,432.38

\$ 46,089,296.45

LESS:

Disbursement:

Payroll 3,712,046.85

Accounts Payable 6,852,352.64 10,564,399.49

Cash Balance September 30, 2013 **\$ 35,524,896.96**

DISPOSITION OF FUNDS

Cash in Bank \$ 7,406,386.82

Cash In Transit 36,324.45

Investments 28,078,135.69

Cash-on-hand 4,050.00

TOTAL: September 30, 2013 **\$ 35,524,896.96**

GATEWAY TECHNICAL COLLEGE
MONTHLY INVESTMENT REPORT

JULY 2013 - JUNE 2014

	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-13	\$ 19,069,386	\$ 23,521,774	\$ 4,452,388	\$ 2,389	\$ 2,389	0.11
AUGUST	23,521,774	37,324,640	13,802,866	2,866	5,255	0.13
SEPTEMBER	37,324,640	28,078,136	(9,246,504)	3,496	8,751	0.12
OCTOBER	-	-	-	-	-	-
NOVEMBER	-	-	-	-	-	-
DECEMBER	-	-	-	-	-	-
January-14	-	-	-	-	-	-
FEBRUARY	-	-	-	-	-	-
MARCH	-	-	-	-	-	-
APRIL	-	-	-	-	-	-
MAY	-	-	-	-	-	-
JUNE	-	-	-	-	-	-

INVESTMENT SCHEDULE

September 30, 2013

<u>NAME OF BANK/INST</u>	<u>DATE INVESTED</u>	<u>DATE OF MATURITY</u>	<u>AMOUNT</u>	<u>INTEREST RATE</u>	<u>PRESENT STATUS</u>
LOCAL GOV'T POOL	Various	Open	\$ 8,611,992	0.06	OPEN
WELLS FARGO	Various	Open	<u>\$ 19,466,143</u>	0.15	OPEN
		TOTAL	<u>\$ 28,078,135</u>		

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action _____ X
Information _____
Discussion _____

PERSONNEL REPORT

Summary of Item: Monthly Personnel Activity Report

**New Hires
Promotions
Retirements
Termination
Deceased
Employment Approvals: Casual, Non-Instructional**

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

Staff Liaison: William Whyte

PERSONNEL REPORT
November 2013

NEW HIRES:

Lawrence Brooks, Cleaner, Facilities; Racine; Annual Salary: \$28,017.60; effective October 21, 2013

Terry L. Champagne, Cleaner, Facilities; Burlington; Hourly Salary: \$13.47 (20 hours/week); effective November 4, 2013

RaShi Common, Learning Success Coach, Human Services (Limited Term/20 hours/week), Developmental Education; Racine; Hourly Salary: \$24.25; effective October 7, 2013

Alberta K. Heinen, Instructor Barber/Cosmetology Apprenticeship (50%), WEDD; Kenosha; Annual Salary: \$28,500 (50%); effective January 2, 2014

Melissa J. Ruiz, Counselor Student Support, Student Development; Elkhorn/Burlington; Annual Salary: \$68,000; effective October 28, 2013

Jacqueline E. Watson, Career Services Specialist, Student Success; Racine; Annual Salary: \$52,000; effective October 7, 2013

PROMOTIONS:

George Andrews III, Manager Facilities, Building Services; Kenosha/Elkhorn; Annual Salary: \$56,000; previously Cleaner; effective October 14, 2013

Kristin Gunia, Manager Student Communications and Marketing, Marketing & Communication; Kenosha; previously Student Marketing Specialist; Annual Salary: \$60,562; effective October 21, 2013

Michelle James, Manager Testing Services, Admissions & Testing; Racine; Annual Salary: \$56,000; previously Testing Associate; effective October 7, 2013

Jenelle Zito, Student Finance Specialist, Student Finance; Elkhorn; Annual Salary: \$56,410; previously District Financial Aid Associate; effective October 7, 2013

RETIREMENTS:

Barbara Micheln, Instruction Interior Design/Marketing, MET; Kenosha; effective December 23, 2013

Joyce Peterson, Campus Program Secretary/CATI Associate, WEDD; C Johnson iMET Center; effective November 1, 2013

Kathryn Stenzel, Instructor CIS Microcomputer Specialist, BIT; Kenosha; effective December 13, 2013

TERMINATION:

Gregory Patchel, Aeronautics Instructional Assistant (Aviation TA), MET; Kenosha; Termination due to declining enrollment in Aviation program; effective September 30, 2013

DECEASED:

Fadi Zaher, Instructor Natural Science, General Studies; Kenosha; Date: September 27, 2013

EMPLOYMENT APPROVALS: CASUALS, NON-INSTRUCTIONAL

Name	Assignment	Supervisor
Villegas, Alcía	Federal Work Study	Babu, M.
Ruiz, Karyl	Casual	Flynn, G.
Mendoza, Sylvia	Federal Work Study	Frazier, B.
Keisler, Anthony	Casual	Madsen, D.
McInerney, Kevin	Federal Work Study	Skewes, D.
Corona, Barbara		Simmons, T.
Robers, Jayne	Casual	
Booth, Casey	Federal Work Study	Summers, T.
Trevino, Amparo	Casual	Thompson, S.
Portzen, Charlotte		
Birchard, Howard		
Jones, Faith		
Kirstein, Gregory		Tutlewski, C.
Lancour, Victoria		
McNeal, Christopher		
Lovdahl, Charlotte		O'Donnell, M.

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

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

CONTRACTS FOR INSTRUCTIONAL DELIVERY

- Summary of Items:
- 1. 38.14 Contract reports for October 2013 over \$500**
lists all contracts for service of \$500 or greater completed or in progress for the time period of October 2013.
 - 2. 38.14 Contract reports for October 2013 under \$500 -**
lists all contracts for service less than \$500 completed or in progress for the time period of October 2013.

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

Staff Liaison: Debbie Davidson

**38.14 CONTRACT REPORT
FOR THE PERIOD OF OCTOBER 2013**

Gateway Technical College
Contracts over \$500.00

Contract Number	Company & City	Type of Recipient	Services	Type of Service	Dates	Estimated Cost of Service	Course Number	Number Served
2014-0081	Kenosha Fire Dept. Kenosha	21	EMS	CT	10/4/13- 10/22/13	\$1,793.88	531-801-2ka,b,c 531-805-2ka,b,c	67
2014-0130	Meredith's Culligan Union Grove	41	Intro to Troubleshooting	CT	10/14/13- 10/31/13	\$766.64	605-446-2zbc	17
2014-0136	Lavelle WATG 173 Burlington	41	Quality Assurance Fund. of Supervision I	CT	10/13/13- 4/15/14	\$7,346.00	196-461-2zbl	12
2014-0138	IRIS Pleasant Prairie	41	Intermediate Excel	CT	10/1/13- 10/22/13	\$1,490.00	103-432c-2kbu	8
2014-0150	Burlington High School Burlington	11	Technical Assistance - VanGuard	TA	10/15/13	\$6,000.00	900-019-2m1D	1
2014-0152	Central High School Salem	11	Technical Assistance - VanGuard	TA	10/15/13	\$6,000.00	900-019-2m1e	1
2014-0154	Modine Manufacturing Racine	41	Geofinity Training	CT	10/2/13- 10/31/13	\$2,015.00	601-429-2rba	9

Type of Service Recipient

11=Public Educational Inst./K-12
13=Public Educ. Inst./K-12-Slotter
15=Multiple Educational Inst.
18=Public Educ. Inst./Postsecondary
19=Private Educational Institutions
21=WI Local Governmental Units
22=Indian Tribal Governments
23=Economic Development Corp.
24=County Board of Supervisors
25=Multiple Local Governmental Units
31=State of Wisconsin
32=WI Dept. of Corrections
33=WI Division of Voc. Rehabilitation
35=Multiple State Governmental Units
41=Business & Industry
42=Community Based Organization
43=Workplace Education initiative
44=WMEP Related Contracts
45=Multiple Business &/or Industries
47=WAT Grant
51=Federal Government
55=Multiple Federal Government Units
61=Foreign Governments
62=States Other Than WI
63=Out of State Businesses

Type of Service

C=Customized Instruction
T=Technical Assistance
F=Fiscal & Management Service

District Contact _____ Date _____

District Contact _____ Date _____
I affirm that the foreign and out-of-state contracts in this report are in compliance with the requirements of s.38.14(3), Wisconsin Statutes.

President _____ Date _____

**38.14 CONTRACT REPORT
FOR THE PERIOD OF OCTOBER 2013**

Gateway Technical College
Contracts Under \$500.00

Contract Number	Company & City	Type of Recipient	Services	Type of Service	Dates	Estimated Cost of Service	Course Number	Number Served
	None for this period							

Type of Service Recipient

- 11=Public Educational Inst./K-12
- 13=Public Educ. Inst./K-12-Slotter
- 15=Multiple Educational Inst.
- 18=Public Educ. Inst./Postsecondary
- 19=Private Educational Institutions
- 21=WI Local Governmental Units
- 22=Indian Tribal Governments
- 23=Economic Development Corp.
- 24=County Board of Supervisors
- 25=Multiple Local Governmental Units
- 31=State of Wisconsin
- 32=WI Dept. of Corrections
- 33=WI Division of Voc. Rehabilitation
- 35=Multiple State Governmental Units
- 41=Business & Industry
- 42=Community Based Organization
- 43=Workplace Education initiative
- 44=WMEP Related Contracts
- 47 WAT Grant
- 45=Multiple Business &/or Industries
- 51=Federal Government
- 55=Multiple Federal Government Units
- 61=Foreign Governments
- 62=States Other Than WI
- 63=Out of State Businesses

Type of Service

- C=Customized Instruction
- T=Technical Assistance
- F=Fiscal & Management Service

District Contact _____ Date _____
 District Contact _____ Date _____
 I affirm that the foreign and out-of-state contracts in this report are in compliance with the requirements of s.38.14(3), Wisconsin Statutes.
 President _____ Date _____

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action x
Information _____
Discussion _____

ADVISORY COMMITTEE ACTIVITY REPORT

Summary of Item: Approval of:

- New Members as of November 1, 2013
- 2013-14 Meeting Schedule as of November 1, 2013

Staff Liaison: John Thibodeau

GATEWAY TECHNICAL COLLEGE ADVISORY COMMITTEES -- NEW MEMBERS as of November 1, 2013

PROGRAM Name	Job Title	Employer	County Represented
Accounting			
Nelson	Marsha CTE Coordinator	Kenosha Unified School District	Kenosha
Administrative Assistant & Office Assistant			
Nelson	Marsha CTE Coordinator	Kenosha Unified School District	Kenosha
Architectural - Structural Engineering/ Technical Civil Engineering - Fresh Water Resources /Civil Engineering Technology - Highway Technology/ Land Survey Technician			
Lohmiller	Paul Executive Director	Wisconsin Concrete Pipe	Out of District
Nuzzo	Michael Vice President of Construction	Southport Heating, Plumbing &	Kenosha
Olszak	Nathan Division Manager	Complete Water Solutions	Kenosha
Simonsen	Michael BIM Coordinator/Estimator	Staff Electric Co. Inc.	Racine
Sutkay	Eric Technology & Engineering	KUSD - LakeView Technology	Kenosha
Business Management, Small Business Entrepreneurship & Supervisory Management			
Nelson	Marsha CTE Coordinator	Kenosha Unified School District	Kenosha
Cosmetology			
Glowacki	Jean Vice President	Great Clips	Out of District
Weiss	Diane Manager	Cost Cutters	Kenosha
Criminal Justice - Law Enforcement			
O'Neill	Timothy Chief of Police	City of Delavan Police	Walworth

PROGRAM Name	Job Title	Employer	County Represented
Culinary Arts			
Bernhardt	Felicia	Adjunct Instructor	Gateway Technical College
Dressler	Heidi	Sales Representative	Pearson Education
Dental Assistant			
Canfield	Sheila	Dental Assistant	Dr Westman
Moravec	Wendy	Dental Assistant	Racine Dental Group
Early Childhood Education			
Giovingo	DeeDee	Family Consumer Science	Badger High School
Electrical Engineering Technology			
Chandler	Edward	Professor	MSOE
Electromechanical Technology			
Chandler	Edward	Professor	MSOE
Electronics			
Chandler	Edward	Professor	MSOE
Emergency Medical Technician - Basic / Intermediate / Intermediate Tech & Paramedic Technician			
Howard	Perry	Fire Chief	City of Burlington Fire
Graphic Communications			
Nelson	Marsha	CTE Coordinator	Kenosha Unified School District
Hotel/Hospitality Management			
Fulbright-Anderson	Karen	Co-owner	Ye Olde Manor House Bed & Breakfast
			Walworth

PROGRAM Name	Job Title	Employer	County Represented
Human Services Associate			
Brunhart	Angela	VIP Services-Inc.	Walworth
Flores	Angie	SAFE Haven of Racine, Inc.	Racine
Grigorian	Meline	YWCA Southeast Wisconsin	Racine
IT - Computer Support Specialist; Network Specialist; Web Developer/Administrator			
Brehm	Paul	Netech	Out of District
Johnson	Jeramie	WE Energies	Walworth
Johnson, Jr	John	NetApp	Racine
Kundert	Steve	Netech Corp	Racine
Wilson	Troy	NetApp	Out of District
IT - Software Developer			
Boswell II	John	Partners Mutual Insurance	Out of District
Marketing			
Guajardo	Jamie	The Nielsen Co.	Racine
Herek	Chris	Fastenal Company	Kenosha
Nelson	Marsha	Kenosha Unified School District	Kenosha
Mechanical Design Technician			
Neuhaus	Christopher	Badger Meter	Racine
Zumach	Keith	Winona Pattern & Mold	Racine
Professional Communications			
Nelson	Marsha	Kenosha Unified School District	Kenosha

PROGRAM Name	Job Title	Employer	County Represented
Welding			
Schuette	Steve	Sales	Encompass Gas Group
Welding/Maintenance & Fabrication			
Schuette	Steve	Sales	Encompass Gas Group

ADVISORY COMMITTEE 2013-2014 MEETING SCHEDULE as of November 1, 2013

ADVISORY COMMITTEE	DEAN	FALL 2013	SPRING 2014
Accounting	M. Babu	Tuesday, October 8, 2013 5:30 pm, iMET Center	Wednesday, February 26, 2014 5:30 pm, Burlington
Administrative Professional Office Assistant	R. Koukari	Tuesday, October 8, 2013 5:30 pm, iMET Center	Wednesday, February 26, 2014 5:30 pm, Burlington
Adult Basic Education	C. Jennings	Monday, October 21, 2013 2:00 pm, Racine Campus	Thursday, February 20, 2014 2:00pm, Racine Campus
Adult High School	C. Jennings	Tuesday, October 22, 2013 2:00 pm, iMET Center	Wednesday, February 26, 2014 2:00 pm, iMET Center
Aeronautics-Pilot Training			
Air Conditioning, Heating, And Refrigeration Technology	B. Frazier	Thursday, September 19, 2013	
Architectural-Structural Engineering Technician Civil Engineering Technology - Fresh Water Resources Civil Engineering Technology – Highway Technology Land Survey Technician	B. Frazier	Summer: Monday, June 17, 2013 Fall: Monday, October 07, 2013 5:00 pm, iMET Center	
Automated Manufacturing Systems Technician	B. Frazier		
Automotive Maintenance Technician Automotive Technology	B. Frazier	Tuesday, September 24, 2013 Horizon Center	
Barber Technologist	T. Simmons		
Building Trades - Carpentry	B. Frazier		
Business Management	M. Babu	Tuesday, October 8, 2013 5:30 pm, iMET Center	Wednesday, February 26, 2014 5:30 pm, Burlington

ADVISORY COMMITTEE	DEAN	FALL 2013	SPRING 2014
CNC Production Technician	B. Frazier	Monday, September 16, 2013 5:30 pm, Racine Campus	
Community Pharmacy Technician	M. O'Donnell		
Cosmetology	T. Simmons		
Criminal Justice - Law Enforcement	T. Simmons		
Criminal Justice – Law Enforcement Academy	T. Simmons		
Culinary Arts	T. Simmons		
Dental Assistant	J. Pinson		
Diesel Equipment Mechanic	B. Frazier	Wednesday, October 2, 2013 Horizon Center	
Diesel Equipment Technology	B. Frazier	Wednesday, October 2, 2013 Horizon Center	
Early Childhood Education	T. Simmons	Thursday, November 7, 2013 Burlington Campus	
Electrical Engineering Technology	B. Frazier	Wednesday, October 9, 2013 5:30 pm, iMET Center	Wednesday, April 2, 2014 5:30 pm, iMET Center
Electromechanical Technology	B. Frazier	Wednesday, October 9, 2013 5:30 pm, iMET Center	Wednesday, April 2, 2014 5:30 pm, iMET Center
Electronics	B. Frazier	Wednesday, October 9, 2013 5:30 pm, iMET Center	Wednesday, April 2, 2014 5:30 pm, iMET Center
Emergency Medical Technician - Basic Emergency Medical Technician - Intermediate Emergency Medical Technician - Intermediate Tech Paramedic Technician	T. Simmons	Thursday, October 3, 2013 11:00 am, HERO Center	Wednesday, April 9, 2014 4:00 pm, HERO Center H101
Facilities Maintenance	B. Frazier	Thursday, September 19, 2013	

ADVISORY COMMITTEE	DEAN	FALL 2013	SPRING 2014
Fire Protection Technician	T. Simmons	Thursday, October 3, 2013 11:00 am, HERO Center	Thursday, April 3, 2014 9:00 am, HERO Center H101
Graphic Communications	M. Babu	Thursday, September 26, 2013 5:30 pm, iMET Center	Tuesday, April 15, 2014 5:00pm, iMET Center
Health Information Technology	J. Pinson		
Health Unit Coordinator	J. Pinson		
Horticulture	B. Frazier	Monday, October 14, 2013	
Hotel/Hospitality Management	T. Simmons		
Human Services Associate	T. Simmons		
Industrial Mechanical Technician	B. Frazier	Tuesday, October 16, 2013	Wednesday, March 05, 2013
Instructional Assistant	T. Simmons	Thursday, November 7, 2013 Burlington Campus	
Interior Design	B. Frazier	Thursday, October 03, 2013	
IT - Computer Support Specialist IT - Network Specialist IT - Web Developer/Administrator	R. Koukari	Tuesday, October 17, 2013 5:30 pm, iMET Center	
IT - Software Developer	R. Koukari	Tuesday, October 17, 2013 5:30 pm, iMET Center	
Marketing	M. Babu	Tuesday, October 8, 2013 5:30 pm, iMET Center	Wednesday, February 26, 2014 5:30 pm, Burlington
Mechanical Design Technology	B. Frazier	Monday, October 21, 2013	Monday, February 25, 2013

ADVISORY COMMITTEE	DEAN	FALL 2013	SPRING 2014
Medical Assistant	J. Pinson	Wednesday, October 2, 2013 8:30 am, Racine Campus	
Nursing Assistant	D. Skewes	Tuesday October 8, 2013 3:00 pm, Burlington Campus	
Nursing Associate Degree Practical Nursing	D. Skewes	Thursday, October 10, 2013 Kenosha Campus	
Physical Therapist Assistant	J. Pinson	Saturday, September 21, 2013	
Professional Communications	M. Babu	Thursday, September 26, 2013 5:30 pm, iMET Center	Tuesday, April 15, 2014 5:00pm, iMET Center
Radiography	J. Pinson	Wednesday, October 9, 2013 4:00 pm.	
Small Business Entrepreneurship	M. Babu	Tuesday, October 8, 2013 5:30 pm, iMET Center	
Supervisory Management	M. Babu	Tuesday, October 8, 2013 5:30 pm, iMET Center	Wednesday, February 26, 2014 5:30 pm, Burlington
Surgical Technology	J. Pinson		
Welding	B. Frazier	Thursday, October 17, 2013	Thursday, March 20, 2014
Welding/Maintenance & Fabrication	B. Frazier	Thursday, October 17, 2013	Thursday, March 20, 2014

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action _____ X
Information _____
Discussion _____

PROGRAM MODIFICATION REQUEST TITLE CHANGE – 10-152-3 IT-WEB DEVELOPER/ADMINISTRATOR

Summary of Item:

Board approval is requested to submit the Request for Title Change for 10-152-3 IT-Web Developer/Administrator to the Wisconsin Technical College System for consideration.

Attachments: Summary of Rationale for Title Change

Staff Liaison: Ray Koukari, Jr.

RATIONALE FOR TITLE CHANGE

The 10-152-3 IT-Web Developer/Administrator program is seeking Board approval to modify the program title to IT-Web Developer, removing Administrator. This program is currently 100% focused on teaching students Web Development programming languages. When it was first developed the program also taught two classes in Web Server administration; however, due to the change in the employment market for these graduates, the Advisory Board members recommended the removal of these courses and the focus to be 100% on Web Development. Research by the curriculum committee confirmed this change in the employment market. The program curriculum has been updated based on these developments, and we now need the name of the program to accurately reflect the current focus of this program.

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action X
Information _____
Discussion _____

BID NO. 1424: ELECTRICAL SERVICE UPGRADE BID NO. 1425: TOILET ROOM RENOVATION ELKHORN CAMPUS (SOUTH BUILDING): REPAIR PROJECTS

Summary of Item: The College solicited for and received sealed bids from forty-three (43) sub-contractors in different areas (i.e., Doors Frames & Hardware, Metal Framing & Drywall, Flooring, Painting, etc.) for the Elkhorn Campus South Building Repair Projects.

Bid No. 1424: Electrical Service Upgrade

Administration is recommending Gateway contract the base bid with:

GMP from Camosy Construction
Kenosha, WI

For a Contract Value of:	\$139,313
Owner Direct Purchase of Switchgear:	40,000
City of EED:	17,600
Architect and Engineering Fees:	17,635
Total Cost Bid No. 1424:	<u>\$214,548</u>

Bid No. 1425: Toilet Room Renovation

Administration is recommending Gateway contract the Base Bid and Alternate No. 1 with:

GMP from Camosy Construction
Kenosha, WI

For a Contract Value of:	\$175,996
Architect and Engineering Fees:	17,220
Total Cost Bid No. 1425:	<u>\$193,216</u>

Attachments: Letter of Recommendation for Award of Bids and Tabulation of Bids from Partners in Design

Ends Statements
and/or Executive
Limitations:

Section 3 – Executive Limitations,
Policy 3.5, Financial Condition

Staff Liaison: William R. Whyte



Partners in Design
ARCHITECTS

**Partners in Design
Architects, Inc.**

W I S C O N S I N
600 Fifty Second Street
Suite 220
Kenosha, WI 53140
voice: 262.652.2800
fax: 262.652.2812

I L L I N O I S
2610 Lake Cook Road
Suite 280
Riverwoods, IL 60015
voice: 847.940.0300
fax: 847.940.1045

November 07, 2013

Mr. William Whyte
Gateway Technical College
3520 30th Avenue
Kenosha, Wisconsin 53140

Re: Elkhorn Campus: Repair Projects
Toilet Room Renovation & Electrical Service Upgrade
Official Notice No. 1424 & 1425

Dear Mr. Whyte:

On Thursday, October 31, 2013 at the office of your construction manager, Camosy Construction, subcontractor bids were received for both the Toilet Room Renovation and the Electrical Service Upgrade projects for the South Building on the Elkhorn Campus. Judy Braun was in attendance on behalf of the college, Mark Molinaro was in attendance for our office and Matt Washkoviak and John Camosy were present on behalf of Camosy Construction for the receipt of bids. Since that date we have been working with Camosy Construction, to evaluate the bids.

The Electrical Service Upgrade, Base Bid 1424, was bid with one bid package. The Toilet Room Renovation, Base bid 1425, was bid with one bid package and one alternate bid.

Attached you will find a summary of sub-contractor bids received specific to each bid package. After reviewing these bids for compliance with the overall project scope, as well as individual subcontractor compliance with the apprenticeship language included in the bid documents, the combined project cost are slightly higher than the allocated repair budget for The Elkhorn Campus.

We are recommending approval of Base Bid 1424 with a GMP from Camosy Construction for \$139,313.00. Additionally the college should budget \$40,000.00 for the owner direct purchase of the switchgear and \$17,600.00 for The City of Elkhorn Electrical Department. The college should also budget \$17,035.00 for Architectural and Engineering fees and \$600.00 for reimbursable expenses related to the bidding process.

The GMP and Fee Breakdown for the Electrical Service Upgrade project is as follows:

Budget:	\$225,000.00	
GMP:	\$139,313.00	<i>(Contract Value for Camosy)</i>
Owner Direct:	\$ 40,000.00	
City of EED:	\$ 17,600.00	
Construction Value:	\$196,913.00	
A&E Fees:	\$ 17,035.00	<i>(\$179,313.00*9.5%)</i>
Reimbursable Fees	\$ 600.00	
Architectural Value:	\$ 17,635.00	
Total Project Cost:	\$214,548.00	

www.pidarchitects.com

PASSION COLLABORATION VISION

Nov 7, 2013

**Partners in Design
Architects, Inc.**

We are also recommending approval of Base Bid 1425 along with Alternate No. 1 for a GMP from Camosy Construction for \$175,996.00. Additionally the college should budget \$17,720.00 for Architectural and Engineering fees and \$500.00 for reimbursable expenses related to the bidding process.

The GMP and Fee Breakdown for the Toilet Room Renovation Project is as follows:

Budget:	\$175,000.00	
GMP:	\$166,633.00	
<u>Alternate No.1:</u>	<u>\$ 9,363.00</u>	<i>(Accepted)</i>
Construction Value:	\$175,996.00	<i>(Contract Value for Camosy)</i>
A&E Fees:	\$ 16,720.00	<i>(\$175,996.00*9.5%)</i>
<u>Reimbursable Fees</u>	<u>\$ 500.00</u>	
Architectural Value:	\$ 17,220.00	
Total Project Cost:	\$193,216.00	

Should you have any questions regarding our recommendation, please do not hesitate to give me a call.

Sincerely,



Jeffrey E. Bridleman

**GATEWAY TECHNICAL COLLEGE
ELKHORN - SOUTH BUILDING**

NEW ELECTRICAL SERVICE Preliminary GMP

RECAP

0180-13 ISSUED FOR BID 10/17/13



4-Nov-13

ITEM	DESCRIPTION	1,988 SF	Total	SF/Total
1.00	GENERAL CONDITIONS	1.9%	\$2,683	\$1.35
2.10	DEMOLITION	6.6%	\$9,249	\$4.65
2.30	EARTHWORK	0.2%	\$292	\$0.15
3.30	CONCRETE WORK	6.4%	\$8,852	\$4.45
6.00	CARPENTRY	4.1%	\$5,717	\$2.88
7.90	CAULKING & SEALANTS	0.4%	\$596	\$0.30
8.10	HOLLOW METAL & WOOD DOORS	3.0%	\$4,128	\$2.08
9.26	METAL STUDS & DRYWALL	8.4%	\$11,725	\$5.90
9.51	ACOUSTICAL	0.0%	\$0	\$0.00
9.60	FLOOR COVERINGS	0.3%	\$395	\$0.20
9.90	PAINTING & WALL COVERING	2.2%	\$3,093	\$1.56
15.30	FIRE PROTECTION	3.0%	\$4,240	\$2.13
15.80	HVAC	7.5%	\$10,440	\$5.25
16.00	ELECTRICAL	26.3%	\$36,686	\$18.45
19.00	PERMIT FEES	1.4%	\$2,000	\$1.01
24.00	PROJECT CONTINGENCY	5.0%	\$7,000	\$3.52
27.00	INSURANCE	0.2%	\$246	\$0.12
28.00	FIELD SUPERVISION	19.2%	\$26,789	\$13.48
29.00	CONSTRUCTION FEE	2.7%	\$3,831	\$1.93
30.00	BOND PREMIUM	1.0%	\$1,351	\$0.68
TOTAL CONSTRUCTION COSTS		100.0%	\$139,313	\$70.08

Exclusions

City of Elkhorn service fees:

- Directional Boring
- Transformer purchase, set
- New Service Start-up
- Take old service offline

Contingency budgets

Camosy Supervision included in Toilet Renovations

Electric meter

A & E Fees

**GATEWAY TECHNICAL COLLEGE
ELKHORN - SOUTH BUILDING**

TOILET ROOM REN Preliminary GMP

RECAP



0180-13 ISSUED FOR BID 10/17/13

4-Nov-13

ITEM	DESCRIPTION	630 SF	Total	SF/Total
1.00	GENERAL CONDITIONS	1.7%	\$2,778	\$4.41
1.10	ALLOWANCES	2.3%	\$3,770	\$5.98
2.10	DEMOLITION	0.8%	\$1,265	\$2.01
2.30	EARTHWORK	0.7%	\$1,178	\$1.87
3.30	CONCRETE WORK	1.0%	\$1,637	\$2.60
6.00	CARPENTRY	4.1%	\$6,858	\$10.89
7.90	CAULKING & SEALANTS	0.1%	\$189	\$0.30
8.10	HOLLOW METAL & WOOD DOORS	0.6%	\$1,052	\$1.67
9.26	METAL STUDS & DRYWALL	7.0%	\$11,725	\$18.61
9.51	ACOUSTICAL	2.2%	\$3,585	\$5.69
9.60	FLOOR COVERINGS	9.4%	\$15,625	\$24.80
9.90	PAINTING & WALL COVERING	0.9%	\$1,502	\$2.38
10.00	MISCELLANEOUS SPECIALTIES	9.5%	\$15,836	\$25.14
15.30	FIRE PROTECTION	1.7%	\$2,850	\$4.52
15.40	PLUMBING	20.2%	\$33,704	\$53.50
15.80	HVAC	11.8%	\$19,690	\$31.25
16.00	ELECTRICAL	16.9%	\$28,078	\$44.57
24.00	PROJECT CONTINGENCY	5.0%	\$8,400	\$13.33
27.00	INSURANCE	0.2%	\$346	\$0.55
28.00	FIELD SUPERVISION	0.0%	\$0	\$0.00
29.00	CONSTRUCTION FEE	2.7%	\$4,582	\$7.27
30.00	BOND PREMIUM	1.2%	\$1,984	\$3.15
TOTAL CONSTRUCTION COSTS		100.0%	\$166,633	\$264.50

Exclusions and qualifications:

Permit included with Electrical Service Budget

Contingency budgets not included

A & E Fees not included

GTC - Elkhorn South Building Renovations

1424 Electric Service Upgrade & 1425 Toilet Room Renovations

Bid Tabulation

11/1/2013

Company Name	Bid Package	ALTERNATES		Comments
		Base Bid - 1424 Electrical Service	Base Bid - 1425 Toilet Renovation	
Doors Frames and Hardware				
J&K Security Solutions	8.10	\$4,128	\$1,052	Low responsible bidder for bid package 8.10
La Force	8.10	\$5,241	\$1,156	N/A
American Industrial Door	8.10	\$5,516	\$990	N/A
EDS Architectural Openings	8.10	\$5,800	\$960	N/A
Security Builders Supply	8.10	\$6,075	\$1,185	N/A
Block Iron & Supply	8.10	\$6,297	\$1,545	N/A
Metal Framing and Drywall				
NJ Schaub	9.26	\$11,725	\$11,725	Low responsible bidder for bid package 9.26
Jahn & Sons	9.26	\$14,600	\$13,400	N/A
The Rockwell Group	9.26	\$17,400	\$14,900	N/A
Winghart	9.26	\$19,330	\$24,420	N/A
Acoustical Ceilings				
Precision Ceiling Systems	9.51	-	\$3,585	Low responsible bidder for bid package 9.51
Badger Acoustics	9.51	-	\$3,964	N/A

GTC - Elkhorn South Building Renovations

1424 Electric Service Upgrade & 1425 Toilet Room Renovations
Bid Tabulation

11/1/2013

<u>Company Name</u>	<u>Bid Package</u>	<u>Base Bid - 1424 Electrical Service</u>	<u>Base Bid - 1425 Toilet Renovation</u>	<u>ALTERNATES</u>	
				<u>A-1: Provide Bradley Advocate Lavatories</u>	<u>Comments</u>
Flooring					
Hetzel Tile & Marble	9.60	\$395	\$15,625	N/A	Low responsible bidder for bid package 9.60
Dickow Cyzak	9.60	\$545	\$15,927	N/A	
Lippert Tile	9.60	\$406	\$20,582	N/A	
Resch's Tile	9.60	No Bid	\$12,000	N/A	Incomplete bid. Bidder did not submit on bid form and was missing scope.
Painting					
Wall-Tech, Inc.	9.90	\$3,093	\$1,502	N/A	Low responsible bidder for bid package 9.90
Woodland Painting	9.90	\$3,993	\$855	N/A	
James Flones	9.90	\$3,140	\$1,980	N/A	
State Painting	9.90	\$3,670	\$1,525	N/A	
Postorino Decorating	9.90	\$3,300	\$1,900	N/A	
Soutsos Decorating	9.90	\$5,200	\$1,750	N/A	

GTC - Elkhorn South Building Renovations

1424 Electric Service Upgrade & 1425 Toilet Room Renovations
Bid Tabulation

11/1/2013

<u>Company Name</u>	<u>Bid Package</u>	<u>Base Bid - 1424 Electrical Service</u>	<u>Base Bid - 1425 Toilet Renovation</u>	<u>ALTERNATES</u>	
				<u>A-1: Provide Bradley Advocate Lavatories</u>	<u>Comments</u>
Plumbing					
Action Heating, Cooling, & Plumbing	15.40	-	\$33,704	\$12,978	Low responsible bidder for bid package 15.40
Northern Mechanical	15.40	-	\$34,995	\$12,080	
Joe DeBelak Plumbing	15.40	-	\$35,733	\$13,099	
Martin Petersen	15.40	-	\$43,000	\$14,000	
A&A Plumbing of Milwaukee	15.40	-	\$46,430	\$21,307	
Monona Plumbing & Fire Protection	15.40	-	\$63,556	\$11,265	
Morgan Contractors Inc.	15.40	-	\$29,080	\$17,570	Incomplete bid. Missing sawcut and patching of existing floor for piping installation and connections.
Absolute Mechanical	15.40	-	\$34,000	\$13,470	Incomplete bid. Missing sawcut and patching of existing floor for piping installation and connections.
Lee Plumbing	15.40	-	\$34,890	\$13,000	Incomplete bid. Missing sawcut and patching of existing floor for piping installation and connections.
Southport Plumbing, Heating, & Cooling	15.40	-	\$36,600	\$13,300	Incomplete bid. Missing sawcut and patching of existing floor for piping installation and connections.

GTC - Elkhorn South Building Renovations

1424 Electric Service Upgrade & 1425 Toilet Room Renovations
Bid Tabulation

11/1/2013

<u>Company Name</u>	<u>Bid Package</u>	<u>Base Bid - 1424 Electrical Service</u>	<u>Base Bid - 1425 Toilet Renovation</u>	<u>ALTERNATES</u>	<u>Comments</u>
				<u>A-1: Provide Bradley Advocate Lavatories</u>	
HVAC					
Lee Heating and Cooling	15.80	\$10,440	\$19,690	N/A	Low responsible bidder for bid package 15.80
Southport Plumbing, Heating, & Cooling	15.40	\$10,900	\$19,300	N/A	
Brenner Corporation	15.40	\$14,208	\$18,502	N/A	
Tri-Cor Mechanical	15.40	\$15,660	\$18,550	N/A	
Martin Petersen	15.40	\$17,900	\$21,700	N/A	
Electrical					
J&M Electric	16.00	\$36,686	\$28,078	\$350	Non-union contractor. Not local to project area. Low responsible bidder for bid package 16.00
Great Lakes Electric	16.00	\$55,625	\$18,270	\$1,130	
Wil-Surge Electric, Inc.	16.00	\$56,813	\$21,919	\$376	
Westphal & Company, Inc.	16.00	\$71,351	\$11,445	\$347	
Electrical Contractors of Wisconsin, Inc	16.00	\$65,990	\$22,650	\$350	
Pleper Electric, Inc.	16.00	\$74,621	\$15,000	\$900	

* Bold text indicates low, responsible bidder to be recommended for award

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action X
Information _____
Discussion _____

BID NO. 1426 CULINARY DEMONSTRATION / CLASSROOM EQUIPMENT RACINE CAMPUS

Summary of Item: The College solicited for and received sealed bids from one (1) contractor for the Racine Campus Culinary Demonstration / Classroom Equipment Project.

Administration is recommending Gateway contract the base bid with:

The Boelter Companies, Inc.
Waukesha, WI

For a Contract Value of:	\$26,108
Architect and Engineering Fees:	2,900
	<u>\$26,008</u>

Attachments: Letter of Recommendation for Award of Bid and Tabulation of Bid from Partners in Design

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

Staff Liaison: William R. Whyte

TOP 1426 Racine Campus Culinary Demonstration/Classroom Equipment 11-2013



Partners in Design
ARCHITECTS

**Partners in Design
Architects, Inc.**

W I S C O N S I N
600 Fifty Second Street
Suite 220
Kenosha, WI 53140
voice: 262.652.2800
fax: 262.652.2812

I L L I N O I S
2610 Lake Cook Road
Suite 280
Riverwoods, IL 60015
voice: 847.940.0300
fax: 847.940.1045

October 25, 2013

Mr. William Whyte
Gateway Technical College
3520 30th Avenue
Kenosha, Wisconsin 53140

Re: Racine Campus
Culinary Demonstration/Classroom Equipment
Official Notice No. 1426

Dear Mr. Whyte:

As you are aware, we received Equipment bids for the Racine Campus Culinary Demonstration/Classroom equipment project on behalf of Gateway Technical College on Thursday, October 24, 2013 at the Administration Center on the Kenosha Campus with Judy Braun and John Thielen in attendance on behalf of Gateway and myself present on behalf of Partners in Design Architects.

The Culinary Demonstration/Classroom Equipment project was bid with one base bid.

Having reviewed the bids with Mr. Thielen, and yourself, Gateway has decided to accept the base bid. We are recommending that the College enter into a contract with The Boelter Companies, Inc. to supply and install the Culinary Demonstration/Classroom Equipment.

Based on our bid evaluation, we further recommend that the contract value be \$26,108.00. Gateway should also budget approximately \$2,500.00 for architectural and engineering fees as well as budget \$400.00 for reimbursable costs related to the competitive bid process.

Should you have any questions regarding our recommendation, please do not hesitate to give me a call.

Sincerely,

Jeffrey E. Bridleman

www.pidarchitects.com

P A S S I O N C O L L A B O R A T I O N V I S I O N

November 21, 2013

X. POLICY GOVERNANCE MONITORING REPORTS

A. Ends Statement Monitoring

1. End Statement #5 – Gateway provides a positive return on taxpayer and community investment by leveraging its core capabilities in a financially and socially responsible manner. 2013 Comprehensive Annual Financial Report (CAFR) (B. Thomey)

B. Executive Limitations

1. Policy 3.4 – Budget/Forecasting – 2014-2015 Budget Assumptions/Parameters & Budget Process Calendar (B. Thomey)

C. Strategic Plan Monitoring – Vision 3.2.1

1. Strategic Direction #2 – Gateway will empower students to attain credentials and find employment in their career field

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action X
Information _____
Discussion _____

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDING JUNE 30, 2013

Summary of Item: Representatives 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, 2013.

Attachments 2013 Comprehensive Annual Financial Report (CAFR) (available online at <http://www.gtc.edu/forms-publications/financial-reports>)
Single Audit Report
Management Communications

Ends Statement and/or Executive Limitations: Ends Statement #5
Section 2 - Board/Staff Relationship
Policy 2.3, Monitoring College Effectiveness (2)
Section 3 – Executive Limitations
Policy 3.5, Financial Condition

Staff Liaison: Beverly Hansen / Bane Thomey

11/12/13 Top019.docx

**GATEWAY TECHNICAL COLLEGE DISTRICT
KENOSHA, WISCONSIN
SINGLE AUDIT REPORT
JUNE 30, 2013**

GATEWAY TECHNICAL COLLEGE DISTRICT

Kenosha, Wisconsin

June 30, 2013

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**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**

Independent Auditors' Report

To the District Board
Gateway Technical College District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Gateway Technical College District, as of and for the year ended June 30, 2013, and have issued our report thereon which included an emphasis of matter paragraph as indicated on page 24 dated November 8, 2013. Our report includes a reference to other auditors who audited the financial statements of the Gateway Technical College Foundation, Inc., as described in our report on the Gateway Technical College District's financial statements. The financial statements of the Gateway Technical College Foundation, Inc. were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Gateway Technical College District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 the District's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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



Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Gateway Technical College District's financial statements are free of 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 the Gateway Technical College District's internal control and on compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants
Green Bay, Wisconsin
November 8, 2013



REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133; AND REPORT ON THE SCHEDULE OF STATE FINANCIAL ASSISTANCE REQUIRED BY THE STATE SINGLE AUDIT GUIDELINES

Independent Auditors' Report

To the District Board
Gateway Technical College District

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) Circular A-133 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, 2013. 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 the requirements of laws, regulations, contracts, and grants 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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards, OMB Circular A-133 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, 2013.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance with the requirements referred to above that are required to be reported in accordance with OMB Circular A-133 which are described in the accompanying schedule of findings and questioned costs as items 2013-01 and 2013-02.

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 and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2013-01 and 2013-02 that we consider to be significant deficiencies.

Gateway Technical College District's response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of prior year findings and corrective action plan. Gateway Technical College District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133 and Schedule of State Financial Assistance Required by the *State Single Audit Guidelines*

We have audited the financial statements of the Gateway Technical College District as of and for the year ended June 30, 2013 and have issued our report thereon dated November 8, 2013, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming our opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards are presented for purposes of additional analysis as required by OMB Circular A-133 and the *State Single Audit Guidelines* and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.



Certified Public Accountants
Green Bay, Wisconsin
November 8, 2013

GATEWAY TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013

Agency/Program/Grant Title	Awarding/Pass-Through Agency	Catalog Number	Grant Number	Grant Period	Grant Amount	Federal		Match	Total Expenditures
						Revenue	Expenditures		
U.S. Department of Commerce									
Economic Development Cluster:									
Economic Adjustment Assistance	Direct program	11.307	06-79-05547	02/19/10-06/30/13	\$ 867,183	\$ 345,024	\$ 345,024	\$ 49,610	\$ 394,634
U.S. Department of Interior									
Indian Education - Higher Education Grant Program	WTCS	15.114		07/01/12-06/30/13	24,000	17,559	17,559	-	17,559
U.S. Department of Labor									
Wisconsin Sector Alliance for the Green Economy	WDWD	17.275		02/11/13-06/01/13	13,100	9,450	9,450	-	9,450
Making the Future-The WI Strategy	NWTC	17.282		10/01/12-09/30/16	14,938,903	99,607	99,607	-	99,607
Subtotal - U.S. Department of Labor					14,952,003	109,057	109,057	-	109,057
U.S. Department of Education									
Adult Education - Basic Grants to States		84.002							
Adult Basic Education-Comprehensive	WTCS		06-016-146-123	07/01/12-06/30/13	509,535	509,535	509,535	622,137	1,131,672
English Literacy & Civics Educ.	WTCS		06-017-146-163	07/01/12-06/30/13	10,080	9,344	9,344	-	9,344
Total Adult Education - Basic Grants to States					519,615	518,879	518,879	622,137	1,141,016
TRIO Cluster:									
TRIO Student Support Services	Direct program	84.042	PO42A100069 PO42A100069	09/01/12-08/31/13 09/01/12-08/31/13	213,138 5,000	193,507 6,680	193,507 6,680	-	193,507 6,680
Total TRIO Student Support Services					218,138	200,187	200,187	-	200,187
Student Financial Assistance Cluster:									
Supplemental Educational Opportunity Grant	Direct program	84.007	P007A064500	07/01/12-06/30/13	300,000	362,319	362,319	-	362,319
Federal Work-Study Program	Direct program	84.033	P033A064500	07/01/12-06/30/13	225,000	186,912	186,912	-	186,912
Federal PELL Grant Program	Direct program	84.063	P063P062671	07/01/12-06/30/13	19,000,000	17,018,123	17,018,123	-	17,018,123
Federal Direct Student Loans	Direct program	84.268	n/a	07/01/12-06/30/13	22,100,000	21,388,341	21,388,341	11,300	21,399,641
Total Student Financial Assistance Cluster					41,625,000	38,955,695	38,955,695	11,300	38,966,995
Career and Technical Education - Basic Grants to States									
Strengthening Programs	WTCS	84.048	06-080-150-253	07/01/12-06/30/13	191,036	191,036	191,036	-	191,036
Student Engagement & Success	WTCS		06-083-150-233	07/01/12-06/30/13	775,785	775,785	775,785	470,771	1,246,556
NTC - Training & Employment	WTCS		06-085-150-263	07/01/12-06/30/13	38,584	36,566	36,566	-	36,566
Retention Services for Student of Color	WTCS		06-087-150-203	07/01/12-06/30/13	100,000	100,000	100,000	-	100,000
Career Prep	WTCS		06-081-150-213	07/01/12-06/30/13	42,908	42,908	42,908	-	42,908
Total Career and Technical Education - Basic Grants to States					1,148,313	1,146,295	1,146,295	470,771	1,617,066

GATEWAY TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013

Agency/Program/Grant Title	Awarding/Pass-Through Agency	Catalog Number	Grant Number	Grant Period	Grant Amount	Federal		Match	Total Expenditures
						Revenue	Expenditures		
U.S. Department of Education (Continued)									
Fund for the Improvement of Postsecondary Education		84.116W							
Healthcare Educational Attainment for Livelihood (HEAL)	Direct program		P116W090260	02/19/10--12/31/13	497,938	157,442	157,442	11,336	168,778
Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP)	WDPI	84.334		07/01/12-06/30/13	27,688	27,688	27,688	-	27,688
Subtotal - U.S. Department of Education					44,036,692	41,006,186	41,006,186	1,115,544	42,121,730
U.S. Department of Health and Human Services									
Affordable Care Act Health Profession Opportunity Grants	WDHS	93.093	90FX0019-03-01	09/30/10-09/29/15	2,267,815	1,344,094	1,344,094	(12,935)	1,331,159
Agency for International Development									
USAID Development Partnerships for University Cooperation and Development	Direct program	98.012	HED139-9722-MAR-12-04	03/01/12-09/30/14	461,576	182,504	182,504	-	182,504
BMENA(ACE)-Entrepreneur	Direct program		MAR-11-01	03/01/12-3/2015	388,764	131,518	131,518	-	131,518
BMENA(ACE)-Automotive Diagnostic Training Partnership	Direct program				850,340	314,022	314,022	-	314,022
Total USAID Development Partnerships for University Cooperation and Development					\$ 62,998,033	\$ 43,135,942	\$ 43,135,942	\$ 1,152,219	\$ 44,288,161
TOTAL FEDERAL AWARDS									
WDHS - Wisconsin Department of Health Services									
WDPI - Wisconsin Department of Public Instruction									
NWTC - Northeast Wisconsin Technical College									
WDWD - Wisconsin Department of Workforce Development									
WTCS - Wisconsin Technical College System									

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

GATEWAY TECHNICAL COLLEGE DISTRICT

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

1. Summary of Significant Accounting Policies

The Gateway Technical College District Board oversees the operations of Gateway Technical College District (the College or the District) under the provisions of Chapter 38 of the Wisconsin Statutes. The District includes all of Kenosha, Walworth, and the majority of Racine County. All significant operations of the College are included in the scope of the Office of Management and Budget Circular No. A-133 (Single Audit). Although the United States Department of Education has been designated as the District oversight agent for the Single Audit, certain responsibilities related to the Single Audit have been delegated by this department to the Wisconsin Technical College System.

Programs Subject to Single Audit

All significant federal awards received by the College, either directly from the federal government or passed through the State of Wisconsin, have been included in the schedule of expenditures of federal awards.

Basis of Presentation

The accompanying schedule of expenditures of federal awards is prepared on the accrual basis of accounting.

2. 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	\$ 13,058,050
Unsubsidized Stafford loans	<u>8,330,291</u>
Total Direct Loans	<u>\$ 21,388,341</u>

3. Reconciliation of 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	\$ 43,135,942
Other funded programs	<u>47,810</u>
Revenues per basic financial statements	<u>\$ 43,183,752</u>
Revenues per basic financial statements	
Operating revenue - federal grants	\$ 42,989,817
Non-operating revenue:	
Capital grants	<u>193,935</u>
Total	<u>\$ 43,183,752</u>

GATEWAY TECHNICAL COLLEGE DISTRICT

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

4. Subrecipients

The College made grants to subrecipients under the following federal programs:

CFDA#	11.307	Boxhead Design, Inc.	\$	7,500
		L-Soft International, Inc.		1,000
		NCATC		10,544
		Startup Company NYC, Inc.		8,000
		Wisconsin Womens Business Initiative Corporation		49,328
			<u>\$</u>	<u>76,372</u>
CFDA#	84.116W	Kenosha County Job Center	\$	10,391
		Racine County Human Services		38,941
		University of WI-Parkside		13,297
			<u>\$</u>	<u>62,629</u>
CFDA#	93.093	Kenosha County Job Center	<u>\$</u>	<u>20,378</u>
CFDA#	98.012	ACTE	\$	6,700
		Eiger Lab		3,652
		Tracy Kitts		3,150
		NBIA		17,517
		PDS		11,896
		Rockford Area Strategic Initiative		17,740
		Thalia W. Mendez		21,000
		SnapON Tools, Intl		39,416
		Janos S. Szablya		2,000
		WDCG		33,143
			<u>\$</u>	<u>156,214</u>

GATEWAY TECHNICAL COLLEGE DISTRICT
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 For the Year Ended June 30, 2013

Agency/Program/Grant Title	Awarding/Pass-Through Agency	Catalog Number	Grant Number	Grant Period	Grant Amount	State		Match	Total Expenditures
						Revenue	Expenditures		
Wisconsin Higher Education Aids Board									
Wisconsin Higher Education Grant	Direct Program	235.102		07/01/12-06/30/13	\$ 2,400,000	\$ 2,244,827	\$ 2,244,827	\$ 5,510	\$ 2,250,337
WI GI Bill Remission Aid	Direct Program	235.105		07/01/12-06/30/13	-	79,195	79,195	-	79,195
Minority Undergraduate Retention Grant	Direct Program	235.107		07/01/12-06/30/13	38,000	34,590	34,590	(250)	34,340
Wisconsin Covenant Scholarship	Direct Program	235.108		07/01/12-06/30/13	32,000	12,875	12,875	-	12,875
Academic Excellence Scholarship	Direct Program	235.109		07/01/12-06/30/13	6,000	563	563	1,688	2,251
Talent Incentive Program	Direct Program	235.114		07/01/12-06/30/13	40,000	93,000	93,000	300	93,300
Wisconsin Nursing Student Loan	Direct Program	235.117		07/01/12-06/30/13	16,000	12,000	12,000	-	12,000
Indian Student Assistance Grant	Direct Program	235.132		07/01/12-06/30/13	4,000	-	-	-	-
Subtotal - Wisconsin Higher Education Aids Board					2,536,000	2,477,050	2,477,050	7,248	2,484,298
Wisconsin Technical College System									
Voc. Ed Instruction Competency Program	Direct Program	292.104		07/01/12-06/30/13	5,600	4,854	4,854	4,854	9,708
Occupational Competency									
State Aid for Technical Colleges	Direct Program	292.105		07/01/12-06/30/13	5,100,000	5,229,900	5,229,900	-	5,229,900
State Aids - General	Direct Program			07/01/12-06/30/13	-	61,540	61,540	-	61,540
State Aids - Prior Year					5,100,000	5,291,440	5,291,440	-	5,291,440
Total State Aids for Technical Colleges									
Displaced Homemaker Program	Direct Program	292.106	06-096-106-113	07/01/12-06/30/13	50,464	50,464	50,464	7,416	57,880
Minority Student Participation and Retention Program-Stdts of Color Project	Direct Program	292.109	06-054-109-113	07/01/12-06/30/13	60,664	57,081	57,081	20,222	77,303
Incentive Grants									
ABE Services	Direct Program	292.112	06-009-112-123	07/01/12-06/30/13	267,093	260,364	260,364	63,300	323,664
Bridge Program to CNC&CNA Occup	Direct Program		06-021-112-163	07/01/12-06/30/13	33,290	23,015	23,015	7,685	30,700
Test Writing Workshop	Direct Program		06-028-112-143	07/01/12-06/30/13	2,000	2,000	2,000	-	2,000
IT-Programmer Analyst	Direct Program		06-051-112-133	07/01/12-06/30/13	30,000	29,879	29,879	14,941	44,820
Honeywell Cable Products	Direct Program		06-144-112-173	07/01/12-06/30/13	58,036	50,223	50,223	-	50,223
Protect-all, Inc.	Direct Program		06-145-112-173	07/01/12-06/30/13	30,337	10,536	10,536	-	10,536
Robotics Competition & Camp	LTC		11-249-112-142	07/01/12-06/30/13	1,000	1,000	1,000	-	1,000
Total Incentive Grants					421,756	377,017	377,017	85,926	462,943
Transition Services for Individuals with Disabilities	Direct Program	292.115	06-114-115-113	07/01/12-06/30/13	23,638	23,638	23,638	7,898	31,536
Workforce Advancement Training Grants									
Fred Knapp Engraving Company	Direct Program	292.116	06-146-116-113	07/01/12-06/30/13	8,116	8,116	8,116	1,516	9,632
Meredith's Culligan and Water	Direct Program		06-150-116-112	07/01/11-06/30/12	-	4,857	4,857	59	4,916
A&E	Direct Program		06-162-116-112	07/01/11-06/30/12	-	12,184	12,184	(3,096)	9,088
A&E Tools	Direct Program		06-163-116-113	07/01/12-06/30/13	12,399	-	-	-	-
Pentair	Direct Program		06-167-116-113	07/01/12-06/30/13	14,265	12,610	12,610	-	12,610
Edstrom Industries	Direct Program		06-168-116-112	07/01/11-06/30/12	-	3,167	3,167	296	3,463

GATEWAY TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended June 30, 2013

Agency/Program/Grant Title	Awarding/Pass-Through Agency	Catalog Number	Grant Number	Grant Period	Grant Amount	State		Match	Total Expenditures
						Revenue	Expenditures		
Workforce Advancement Training Grants (Continued)									
Meredith's Culligan and Water	Direct Program		06-172-116-113	07/01/12-06/30/13	2,636	2,262	2,262	-	2,262
Ocean Spray Cranberries	Direct Program		06-175-116-113	07/01/12-06/30/13	25,564	18,554	18,554	-	18,554
Poclain Hydraulics	Direct Program		06-176-116-113	07/01/12-06/30/13	28,026	27,228	27,228	-	27,228
Twin Disc	Direct Program		06-180-116-112	07/01/11-06/30/12	-	7,490	7,490	-	7,490
IBEW-127 Training Committee	Direct Program		06-184-116-112	07/01/12-06/30/13	2,377	2,377	2,377	-	2,377
Intertractor America Corp	Direct Program		06-185-116-112	07/01/12-06/30/13	-	10,804	10,804	-	10,804
GAC Ortholab	Direct Program		06-187-116-112	07/01/12-06/30/13	2,987	2,720	2,720	-	2,720
Bradshaw Medical and R&B Grinding	Direct Program		06-191-116-113	07/01/12-06/30/13	27,419	27,025	27,025	-	27,025
USG Interiors and LaValle Industries	Direct Program		06-193-116-113	07/01/12-06/30/13	34,379	25,424	25,424	-	25,424
MicroPrecision Training	Direct Program		06-194-116-113	07/01/12-06/30/13	7,574	1,638	1,638	-	1,638
Total Workforce Advancement Training Grants					<u>165,742</u>	<u>166,456</u>	<u>166,456</u>	<u>(1,225)</u>	<u>165,231</u>
Faculty Development Grants									
Faculty Innovating with Technology-Match	Direct Program	292.123	06-120-123-113	07/01/12-06/30/13	-	-	-	47,724	47,724
Faculty Innovating with Technology	Direct Program		06-119-123-113	07/01/12-06/30/13	51,700	51,149	51,149	-	51,149
Total Faculty Development Grants					<u>51,700</u>	<u>51,149</u>	<u>51,149</u>	<u>47,724</u>	<u>98,873</u>
Fire Fighter Training 2%									
	Direct Program	292.137	100-137	07/01/12-06/30/13	53,829	53,829	53,829	-	53,829
GPR Increased Program Capacity									
Expanding Associate Degree Nursing	Direct Program	292.161	06-035-161-113	07/01/12-06/30/13	61,376	42,218	42,218	63,487	105,705
Community Pharmacy Technician	Direct Program		06-036-161-113	07/01/12-06/30/13	47,472	44,761	44,761	67,143	111,904
Dental Assistant Expansion	Direct Program		06-050-161-113	07/01/12-06/30/13	117,000	99,734	99,734	-	99,734
Total GPR Increased Program Capacity					<u>225,848</u>	<u>186,713</u>	<u>186,713</u>	<u>130,630</u>	<u>317,343</u>
Subtotal - Wisconsin Technical College System									
					<u>6,159,241</u>	<u>6,262,641</u>	<u>6,262,641</u>	<u>303,445</u>	<u>6,566,086</u>
Wisconsin Department of Natural Resources									
State Aid in Lieu of Property Taxes	Direct Program	370.503		07/01/12-06/30/13	-	32,941	32,941	-	32,941
Wisconsin Department of Justice									
Supervision of Police Personnel	Direct Program	455.231		07/01/12-6/30/13	-	43,673	43,673	-	43,673
Wisconsin Department of Revenue									
State Aid-Computers	Direct Program	835.109		07/01/12-6/30/13	165,000	161,556	161,556	-	161,556
TOTAL STATE AWARDS					<u>\$ 8,860,241</u>	<u>\$ 8,977,861</u>	<u>\$ 8,977,861</u>	<u>\$ 310,693</u>	<u>\$ 9,288,554</u>

LTC - Lakeshore Technical College

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

GATEWAY TECHNICAL COLLEGE DISTRICT

Notes to the Schedule of Expenditures of State Awards
For the Year Ended June 30, 2013

1. Summary of significant accounting policies

The GATEWAY TECHNICAL COLLEGE DISTRICT Board oversees the operation of GATEWAY TECHNICAL COLLEGE DISTRICT (the College or the District) under provisions of Chapter 38 of the Wisconsin Statutes. The District includes all of Kenosha, Walworth, and the majority of Racine County. All significant operations of the College are included in the scope of the State Single Audit. The Wisconsin Technical College System has been designated the state cognizant agency.

Programs subject to Single Audit

All significant state awards received by the District from the State of Wisconsin, either directly from the state government or from a pass-through agency, have been included in the schedule of expenditures of state awards.

Basis of presentation

The accompanying schedule of expenditures of state awards is prepared on the accrual basis of accounting.

2. Reconciliation of 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	\$ 8,977,861
Revenues reported elsewhere	<u>29,249</u>
Revenues per basic financial statements	<u>\$ 9,007,110</u>
Revenues per basic financial statements	
Operating revenue - state grants	\$ 3,521,173
Non-operating revenue:	
State appropriations	<u>5,485,937</u>
Total	<u>\$ 9,007,110</u>

3. Subrecipients

CFDA#	292.112	Larry Simmons & Associates, Inc.	<u>\$ 2,000</u>
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GATEWAY TECHNICAL COLLEGE DISTRICT

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

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?	Yes
Type of auditors' report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	Yes
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.
Student Financial Assistance Cluster	
Federal Supplemental Education Opportunity Grant Program	84.007
Federal Work Study Program	84.033
Federal PELL Grant Program	84.063
Federal Direct Student Loans	84.268
Career and Technical Education - Basic Grants to States	84.048

State Programs	State ID No.
Wisconsin Higher Education Grant	235.102
Wisconsin Nursing Student Loans	235.117
State Aids for Vocational, Technical and Adult Education	292.105
Health Care Education	292.161

Audit threshold used to determine between Type A and Type B federal programs:	\$652,428
Audit threshold used to determine between Type A and Type B state programs:	\$100,000
Auditee qualified as low-risk auditee	Yes

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.

GATEWAY TECHNICAL COLLEGE DISTRICT

Schedule of Findings and Questioned Costs, Continued
For the Year Ended June 30, 2013

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

Finding Number	OMB Circular A-133 Findings	Questioned Costs
2013-01	Eligibility for Individuals – Calculation of Benefits	
CFDA#:	Student Financial Assistance Cluster including Federal CFDA: 84.007 – Federal Supplemental Educational Opportunity Grant Program, 84.033 – Federal Work-Study Program, 84.063 - Federal Pell Grant Program, and 84.268 Federal Direct Student Loans.	
Criteria:	Per the 2012-13 Financial Aid Handbook, the maximum amount that can be awarded under the campus-based programs is equal to the student’s financial need (Cost of Attendance minus Expected Family Contribution) minus aid from other Student Financial Aid programs and other resources.	
Condition:	The District did not properly calculate students’ financial need. Due to District’s current procedures, the cost of attendance was not properly calculated based on actual student enrollment status which caused students to have inflated financial need calculations.	
Cause:	The District’s system did not consistently adjust students’ cost of attendance for the spring semester and as a result all student financial need calculations were based on a full-time cost of attendance.	
Effect:	In our sample tested, we noted that the District did not adjust students’ cost of attendance to agree to their enrollment status for the spring semester. After receiving awards, students with little remaining need were potentially over-awarded due to the overstated cost of attendance figures for any student that was less than full-time status.	
Questioned costs:	A sample of 98 students was selected from a population of students that were identified to be potentially over-awarded. Test results for our sample identified 29 known students that were over-awarded by a total of \$28,079. This identified error was then projected over the entire test population resulting in a projected over-award of \$152,872.	<u>\$152,872</u>

GATEWAY TECHNICAL COLLEGE DISTRICT

Schedule of Findings and Questioned Costs, Continued
For the Year Ended June 30, 2013

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

Finding Number	OMB Circular A-133 Findings	Questioned Costs
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2013-01 Eligibility for Individuals – Calculation of Benefits, Continued

Recommendation: We recommend that the student financial aid department implement procedures to accurately update the cost of attendance based on actual student enrollment status for every semester.

2013-02 Allowable Costs / Cost Principles

CFDA#: 84.048 Career and Technical Education – Basic Grants to States

Criteria: OMB Circular A-21, *Cost Principles for Educational Institutions*, Attachment "*Principles for determining costs applicable to grants, contracts, and other agreements with educational institutions*," provides that compensation is allowable provided that the charges for compensation are properly determined and supported.

Condition: The District charged compensation to the federal program that could not adequately be supported in accordance with the requirements of OMB Circular A-21.

Cause: The District did not have an adequate internal control system in place to properly capture and retain supporting documentation covering employee compensation for personnel charged to this federal program.

Effect: The District may be submitting reimbursement requests for expenditures that are not allowable, or not spent in the period of availability.

Questioned costs: The amount of unallowed costs is not known. Not Determined

Recommendation: We recommend that the District implement an internal control process that ensures that adequate supporting documentation and all required documentation elements are obtained for all personnel charged to this federal program.

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, 2013

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 Department of Justice No
- Wisconsin Higher Education Aids Board No
- Wisconsin Department of Health Services No
- Wisconsin Department of Natural Resources No
- Wisconsin Department of Public Instruction No
- Wisconsin Department of Revenue No
- Wisconsin Department of Workforce Development No

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

Name and signature of Account Director



David L. Maccoux, CPA

Date of report

November 8, 2013

GATEWAY TECHNICAL COLLEGE DISTRICT

Schedule of Prior Year Audit Findings and Corrective Action Plan For the Year Ended June 30, 2013

Status of Prior Year Audit Findings

There were no findings required to be reported in accordance with generally accepted governmental auditing standards.

Corrective Action Plan For Audit Findings

2013-01 Eligibility for Individuals – Calculation of Benefits

We will continue the practice of abiding by Federal Student Aid regulations to adjust Pell based on Census date enrollment. A new process has been put in place for the 2013-14 school year, which will recalculate the Cost of Attendance at Census date. Awards will then be adjusted as deemed appropriate to prevent any over-awards. Additional controls will be built into the system to freeze any past enrollment statuses, so Cost of Attendance does not have the ability to be changed for past semesters. We are confident that with the establishment of these administrative/fiscal procedures in the Gateway Technical College's Financial Aid office, we will be in compliance in future years and will be effectively managing FSA funds.

2013-02 Allowable Costs / Cost Principles

A team of Grants Office and Business Office staff are reviewing current time and effort reporting policies and procedures and will revise the policies and procedures as necessary to ensure that documentation is maintained in accordance with OMB circular A-21 cost principles.

MANAGEMENT COMMUNICATIONS
GATEWAY TECHNICAL COLLEGE DISTRICT
JUNE 30, 2013

GATEWAY TECHNICAL COLLEGE DISTRICT
June 30, 2013

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To the District Board
Gateway Technical College District
Kenosha, Wisconsin

We have completed our audit of the basic financial statements of Gateway Technical College District (the "District") as of and for the year ended June 30, 2013. The District's financial statements, including our report thereon dated November 8, 2013 are presented in a separate audit report document. Professional standards require that we provide you with the following information related to our audit.

Our Responsibilities Under U.S. Generally Accepted Auditing Standards, OMB Circular A-133 and the State Single Audit Guidelines

As stated in our engagement letter, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with accounting principles generally accepted in the United States of America. Because an audit is designed to provide reasonable, but not absolute, assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, fraud, noncompliance with the provisions of laws, regulations, contracts and grants or other illegal acts may exist and not be detected by us.

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 OMB Circular A-133 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, 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. Also in accordance with OMB Circular A-133 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) Circular A-133 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

In planning and performing our audit of the financial statements of the District as of and for the year ended June 30, 2013, 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 for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

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 financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. The District implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65 *Items Previously Reported as Assets and Liabilities* for the year ended June 30, 2013. We noted no significant transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

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 effecting 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 estimate of the other post-employment benefits liability is based on an actuarial report. We evaluated the key factors and assumptions used to develop the other post-employment benefits liability 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.

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 trivial, and communicate them to the appropriate level of management. There were no such misstatements identified during the audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as 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. We are pleased to report that 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 8, 2013. 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 auditor's 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 our responses were not a condition to our retention.

In addition, during our audit, we noted certain other matters that are presented for your consideration. We will review the status of these comments during our next audit engagement. Our comments and recommendations are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these matters in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations. Our comments are summarized in the comments and observations section of this report.

This communication, which does not affect our report dated November 8, 2013 on the financial statements of the District, is intended solely for the information and use of The 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
Green Bay, Wisconsin
November 8, 2013



Bryan D. Albrecht, Ed.D.
President

November 8, 2013

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496 McCanna Pkwy.
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262.767.5200

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& INFORMATION
TECHNOLOGY**
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Kenosha, WI 53144-1690
262.564.3600

ELKHORN CAMPUS
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Elkhorn, WI 53121-2046
262.741.8200

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

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iMET (INTEGRATED
MANUFACTURING
& ENGINEERING
TECHNOLOGY) CENTER**
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Sturtevant, WI 53177-1763
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KENOSHA CAMPUS
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262.564.2200

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TECHNOLOGY CENTER**
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Green Bay, WI 54305-3819

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, 2013 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items in No. 45 are considered material based on the materiality criteria specified in OMB Circular A-133 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 8, 2013, 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 27, 2013.
2. The primary government financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America and include all properly classified funds and other financial information of the primary government and all component units required by accounting principles generally accepted in the United States of America 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 are reasonable.
6. 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 the requirements of accounting principles generally accepted in the United States of America.

7. Except as disclosed in Note 14 to the financial statements, all events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America requires adjustment or disclosure have been adjusted or disclosed. 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 schedules of expenditures of federal awards and state financial assistance.
8. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.
9. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

10. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.
11. 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.
12. We made an assessment of the risk that the financial statements may be materially misstated as a result of fraud. We have disclosed the results of our assessment as follows:
 - a. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - i. Management,
 - ii. Employees who have significant roles in internal control, or
 - iii. Others where the fraud could have a material effect on the financial statements.
 - b. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
13. We have disclosed to you all known 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.
14. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

15. 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

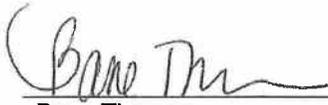
16. We have made available to you all financial records and related data.
17. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
18. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
19. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
20. 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 we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts, or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
21. 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.
22. 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.
23. 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.
24. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
25. 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.
26. The financial statements properly classify all funds and activities.
27. Components of net position (net investment in capital assets, restricted, and unrestricted) are properly classified and, if applicable, approved.
28. Provisions for uncollectible receivables have been properly identified and recorded.
29. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
30. Revenues are appropriately classified in the statement of activities within program revenues, general revenues.

31. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
32. Deposits and investment securities and derivative transactions are properly classified as to risk and are properly disclosed.
33. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
34. 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 were properly recognized under the policy.
35. 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.
36. 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.
37. We agree with the findings of specialists in evaluating the other post-employment 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.
38. 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 year was not material.
39. 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.
40. The methods and significant assumptions used to determine fair values of financial instruments are as follows: Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.
41. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the balance sheet date and have been appropriately reduced to their estimated net realizable value.

42. Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility.
43. We believe that the actuarial assumptions and methods used to measure OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
44. We do not plan to make frequent amendments to our other post-retirement benefit plans.
45. With respect to federal and state award programs:
 - a. We are responsible for understanding and complying with and have complied with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* 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 have prepared the schedule of expenditures of federal awards in accordance with OMB Circular A-133 and the schedule of state financial assistance in accordance with *State Single Audit Guidelines*, and have identified and disclosed in the schedules of expenditures of federal awards and state financial assistance, expenditures made during the audit period for all awards provided by federal and state agencies in the form of grants, cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
 - c. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of OMB Circular A-133 §310.b and the schedule of state financial assistance (SSFA) 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 Circular and the Guidelines. The methods of measurement and 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.
 - d. 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 information no later than the date we issue the supplementary information and the auditors' report thereon.
 - e. We have identified and disclosed to you all of our government programs and related activities subject to OMB Circular A-133 and the *State Single Audit Guidelines*.
 - f. We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal and state programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal and state program.
 - g. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal and state programs that provide reasonable assurance that we are managing our federal and state awards in compliance with laws, regulations, and the provisions of contracts and grant agreements 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.

- h. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal and state agencies or pass-through entities relating to each major federal and state programs and related activities.
- i. We have received no requests from a federal or state agency to audit one or more specific programs as a major program.
- j. 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 Circular A-133 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.
- k. We have disclosed any communications from grantors 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.
- l. 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.
- m. Amounts claimed or used for matching were determined in accordance with relevant guidelines in *OMB Circular A-87, Cost Principles for State, Local, and Tribal Governments*, and *OMB's Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*.
- n. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- o. 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.
- p. 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.
- q. 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.
- r. 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 in internal control over compliance (including material weaknesses in internal control over compliance), have occurred subsequent to the date as of which compliance was audited.
- s. 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.
- t. We have charged costs to federal and state awards in accordance with applicable cost principles.

- u. 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.
 - v. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by OMB Circular A-133 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.
 - w. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by OMB Circular A-133.
 - x. We are responsible for preparing and implementing a corrective action plan for each audit finding
46. 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: 
Bane Thomey
CFO & Vice President of
Administration

Signed: 
Beverly Hansen
Controller

SUMMARY FINANCIAL INFORMATION

1. District's Governmental Fund Balances

Presented below is a summary of the District's governmental fund balances on June 30, 2013. This information is provided for assisting management in assessing financial results for 2012-2013 and for indicating financial resources available at the start of the 2013-2014 budget year.

	6/30/13	6/30/12
General Fund		
Reserved for encumbrances	\$ 47,958	\$ 31,845
Reserved for prepaid expenditures	1,429,464	560,113
Unreserved		
Designated for operations	22,560,537	19,889,908
Designated for other post employment benefits	740,000	740,000
Total Fund Balance	<u>24,777,959</u>	<u>21,221,866</u>
Special Revenue Funds		
Operating		
Reserved for encumbrance	-	3,282
Reserved for prepaid expenditures	4,850	-
Unreserved		
Designated for operations	3,356,065	2,855,443
Total Aidable	<u>3,360,915</u>	<u>2,858,725</u>
Non-Aidable		
Reserved for encumbrances	-	6,166
Reserved for student organizations	1,660,069	1,433,765
Reserved for student financial assistance	155,901	175,355
Total Non-Aidable	<u>1,815,970</u>	<u>1,615,286</u>
Total Special Revenue Funds	<u>5,176,885</u>	<u>4,474,011</u>
Capital Projects Fund		
Reserved for encumbrances	1,585,845	1,408,695
Reserved for capital projects	2,600,488	1,979,075
Total Capital Projects Fund	<u>4,186,333</u>	<u>3,387,770</u>
Debt Service Fund	<u>1,687,340</u>	<u>1,753,723</u>
Total Governmental Fund Balances	<u>\$ 35,828,517</u>	<u>\$ 30,837,370</u>

The District's general fund increased \$3,556,093 to \$24,777,959 compared to \$21,221,866 as of June 30, 2012. The District's general fund balance currently represents approximately 34% of its expenditures for the current year indicating the District is in excellent financial condition entering the 2013-2014 fiscal year.

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

2. District's Proprietary 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, 2013, including a comparison to the prior year. This information is provided to assist management in assessing financial results for the year ended June 30, 2013 and to indicating financial resources available at the start of the 2013-2014 budget year.

	6/30/13	6/30/12
Enterprise Funds		
Unrestricted net position	<u>\$ 832,023</u>	<u>\$ 758,108</u>

Net position of the proprietary funds consists mainly of cash and investments held by the District's general fund.

The District's enterprise funds increased \$73,915 to \$832,023 compared to \$758,108 as of June 30, 2012. Overall, the proprietary funds continue to be in excellent financial condition entering the 2013-2014 fiscal year.

COMMENTS AND OBSERVATIONS

GASB Statement No. 67 Financial Reporting for Pension Plans and No. 68, Accounting and Financial Reporting for Pensions

In June, 2012, the Governmental Accounting Standards Board (GASB) issued Statement No. 67, *Financial Reporting for Pension Plans*, revising the reporting requirements of pension plans that are administered through trusts or similar arrangements meeting certain criteria. The provisions of Statement 67 are effective for fiscal years beginning after June 15, 2013.

Also in June, 2012, the GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions*, revising and establishing new financial reporting requirements for governments that provide their employees with pension benefits. The new standard recognizes pension costs as employment services are provided, rather than when the pensions are funded. This change in the pension liability calculation could have a material impact on net position for many governments.

Other significant changes from previous reporting requirements (GASB 27) include:

- Coordination of the actuarial valuation date and the measurement date;
- Stricter guidance on the selection and calculation of the discount rate;
- Required use of the entry age normal actuarial cost method;
- Some changes in pension liabilities will be reported as deferred outflows/inflows of resources;
- Required supplementary information, with ten years of trend information developed over time;
- Expanded note disclosures

Statement No. 68 is effective for fiscal years beginning after June 15, 2014. It is anticipated that the Wisconsin Retirement System will provide the District with the required information necessary to prepare the disclosures required under Statement No. 68.

This comment is for informational purposes.

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action _____X
Information _____
Discussion _____

FISCAL YEAR 2014-2015 BUDGET ASSUMPTIONS/PARAMETERS AND BUDGET PROCESS CALENDAR

Summary of Item: Board policy **Section 1 - Governance Process, Policy 1.14, College Budget Process** states that the Board will establish budget assumptions and parameters in November of each year. In addition, the Board will review the budget process calendar which shall include the timetable for completion of the budget process.

The administration recommends the following assumptions for preparation of the fiscal year 2014-2015 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.

Attachment: Preliminary FY 2014 - 2015 Budget Parameters
Preliminary FY 2014 - 2015 Budget Calendar

Ends Statement and/or
Executive Limitations: Section 1 – Governance Process
Policy 1.14, College Budget Process
Executive Limitations 3.4

Staff Liaison: Jason Nygard / Bane Thomey

Preliminary FY 2014 - 2015 Budget Parameters

Enrollments

The initial budget for FY2015 will be prepared using a flat enrollment.

Tuition and Fee Revenue

A 2% increase will be used for projected tuition and fees. The increase is based on the increase as provided for the current year's tuition and fees. The 2% increase would change the tuition per credit from \$122 to \$125.

State Aid

Based on current enrollments and the economic environment, State Aid will be budgeted flat with the current year forecast. Preliminary estimates will be updated as the criteria for Performance Based Funding develops.

Contracts for Service and High School Contracts

Contracted Services and High School contracts will be budgeted as expected for FY2015.

Projected Property Valuations

A 2% decrease in valuations will be used in the calculation of the mill rate for the FY2015 budget. Per Act 10, there is no increase in tax levy for operations.

Salary and Wage Expense

Salaries will be in accordance with Act 10 negotiating parameters.

Employee Benefit Expense

The initial budget will include a medical insurance rate with an increase of 9.5%. In addition, the budget will reflect all employees contribute 12% of health insurance premiums and ½ the cost of retirement contribution. A 5% rate of increase will be used to budget life insurance and other employee fringe benefits.

Other Expenses

Total current expenses will be budgeted flat, not to exceed prior year's expenses.

Debt Service/Long-Term Borrowing

A total of \$15 million is projected in borrowing for FY2015 for capital equipment and facility remodeling and repairs.

Reserves

Administration's goal is to add \$500,000 to the District's reserves 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 2014-2015 Budget Calendar

November 21, 2013	Gateway District Board of Trustees (District Board) Review and approve budget parameters and budget calendar for FY 2015
December 2013 - January, 2014	Budget Officers - Budget kickoff meeting All Staff – Budget Development
January 31, 2014	All operating and capital budgets due to Jason (<i>all data must be entered into Adaptive Planning by this time</i>)
February 10, 2014	ELC Review preliminary budget
February, 2014	Budget Council Develop list of recommended budget strategies and forward to ELC
February-March, 2014	Budget Council and ELC Review and adjust budget as necessary
March 20, 2014	Budget status report to District Board
April 7, 2014	Distribute proposed budget to District Board
April 17, 2014	District Board Approve preliminary budget for public hearing
April 19, 2014	Publish Class I notice of public hearing
May 5, 2014	District Board Public Hearing - Kenosha
May 15, 2014	District Board Approve budget (if change is not needed from public hearing)
May – June 2014	Revise budget if necessary (if change is determined necessary as a result of public hearing)
June 19, 2014	District Board Approve FY 2015 Budget, if needed
June 30, 2014	Submit approved FY 2015 Budget to State Board
October, 2014	District Board Reaffirm tax levy

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action X
Information _____
Discussion _____

POLICY GOVERNANCE MONITORING REPORTS
Strategic Plan Monitoring
Vision 3.2.1

Governance Policies:
Policy 4.4 – College Strategic Directions

Staff Liaison: J. Thibodeau

XI. BOARD MEMBER COMMUNITY REPORTS

GATEWAY TECHNICAL COLLEGE DISTRICT BOARD

Roll Call _____
Action _____
Information X
Discussion _____

BOARD MEMBER COMMUNITY REPORTS

Summary: Board members will share recent contacts.

Governance Policy: Policy 1.5-Board Member Role

XII. Next Meeting Date and Adjourn

- a. Regular Meeting – Thursday, December 12, 2013, 2:00 pm, SC Johnson integrated Manufacturing and Engineering Technology Center (iMET)
- 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 personnel issues. The Board reserves the right to reconvene in open session to take action on items discussed in executive session.