

**WAUKESHA COUNTY AREA  
TECHNICAL COLLEGE DISTRICT**  
Pewaukee, Wisconsin

REPORT ON FEDERAL AND STATE AWARDS

For the Year Ended June 30, 2020

**WAUKESHA COUNTY AREA  
TECHNICAL COLLEGE DISTRICT**

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

To the Board of Trustees  
Waukesha County Area Technical College District  
Pewaukee, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the aggregate remaining fund information of the Waukesha County Area Technical College District (WCTC), as of and for the year ended June 30 2020, and the related notes to the financial statements, which collectively comprise WCTC's basic financial statements, and have issued our report thereon dated December 2, 2020.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered WCTC'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 WCTC's internal control. Accordingly, we do not express an opinion on the effectiveness of WCTC's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity'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.

To the Board of Trustees  
Waukesha County Area Technical College District

***Compliance and Other Matters***

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

***Purpose of this Report***

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

*Baker Tilly US, LLP*

Baker Tilly US, LLP (formerly known as Baker Tilly Virchow Krause, LLP)  
Milwaukee, Wisconsin  
December 2, 2020

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

To the Board of Trustees  
Waukesha County Area Technical College District  
Pewaukee, Wisconsin

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

We have audited the Waukesha County Area Technical College District's (WCTC) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *State Single Audit Guidelines* that could have a direct and material effect on each of WCTC's major federal and major state programs for the year ended June 30, 2020. WCTC's major federal and major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of WCTC's major federal and major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *State Single Audit Guidelines*. Those standards, the Uniform Guidance, and the *State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or major state program occurred. An audit includes examining, on a test basis, evidence about WCTC'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 major state program. However, our audit does not provide a legal determination of WCTC's compliance.

To the Board of Trustees  
Waukesha County Area Technical College District

***Opinion on Each Major Federal and Major State Program***

In our opinion, WCTC 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 major state programs for the year ended June 30, 2020.

***Report on Internal Control Over Compliance***

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

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

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

***Purpose of this Report***

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

To the Board of Trustees  
Waukesha County Area Technical College District

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

We have audited the financial statements of the business-type activities and the aggregate remaining fund information of WCTC as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise WCTC's basic financial statements. We issued our report thereon dated December 2, 2020 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards, is presented for purposes of additional analysis as required by Uniform Guidance and the *State Single Audit Guidelines*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Baker Tilly US, LLP (formerly known as Baker Tilly Virchow Krause, LLP)  
Milwaukee, Wisconsin  
February 11, 2021

WAUKESHA COUNTY AREA TECHNICAL COLLEGE DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
For the Year Ended June 30, 2020

Federal Grantor Pass-Through Grantor Program Title/Program Title	CFDA Number (a)	Project Identification Number	Grant Period	Federal Grant Amount	Expenditures Federal	Match	Total Expenditures
<b>Major Federal Financial Assistance Programs</b>							
<b>U.S. Department of Education:</b>							
Student Financial Assistance Cluster							
Federal Supplemental Educational Opportunity Grant Program (FSEOG)	84.007	P007A164563	7/01/19 to 6/30/20	\$ 144,000	\$ 131,000	32,750	\$ 163,750
Federal Work Study (FWS)	84.033	P033A164563	7/01/19 to 6/30/20	91,500	48,030	12,008	60,038
Federal Pell Grant Program	84.063	P063P172632	7/01/19 to 6/30/20	(b)	3,805,516	-	3,805,516
Federal Direct Loan Program	84.268	(c)	7/01/19 to 6/30/20	(b)	7,176,244	-	7,176,244
Total Student Financial Assistance Cluster				<u>235,500</u>	<u>11,160,790</u>	<u>44,758</u>	<u>11,205,548</u>
<b>Total Major Federal Financial Assistance Programs</b>				<u>235,500</u>	<u>11,160,790</u>	<u>44,758</u>	<u>11,205,548</u>
<b>Non Major Federal Financial Assistance Programs</b>							
<b>U.S. Department of Agriculture</b>							
<i>Passed through Wisconsin Department of Public Instruction</i>							
Child and Adult Care Food Program							
Wisconsin Shares Program - Child Development Center	10.558	(67)76-8808	7/01/19 to 6/30/20	(b)	8,619	-	8,619
YoungStar Program - Child Development Center	10.558	(c)	7/01/19 to 6/30/20	(b)	4,918	-	4,918
Total 10.558				<u>-</u>	<u>13,537</u>	<u>-</u>	<u>13,537</u>
<b>U.S. Department of Veteran Affairs</b>							
Post - 9/11 Veterans Educational Assistance	64.028	N/A	7/01/19 to 6/30/20	<u>9,340</u>	<u>9,340</u>	<u>-</u>	<u>9,340</u>
<b>U.S. Department of Education</b>							
<i>Passed through Wisconsin Technical College Systems Board</i>							
Adult Education - Basic Grants to States							
Comprehensive Adult Basic Education	84.002	08-504-146-120	7/01/19 to 6/30/20	730,818	201,500	529,318	730,818
Comprehensive ELL	84.002	08-523-146-160	7/01/19 to 6/30/20	16,825	4,639	12,186	16,825
Comprehensive Jail	84.002	08-524-146-110	7/01/19 to 6/30/20	51,456	14,188	37,268	51,456
Total 84.002				<u>799,099</u>	<u>220,327</u>	<u>578,772</u>	<u>799,099</u>
Education Stabilization Fund under the							
Coronavirus Aid, Relief and Economic Security (CARES) Act							
COVID-19 Higher Education Emergency Relief Fund - Student Aid Portion	84.425E	WCTC CARES	4/24/20 to 6/30/20	967,629	442,000	-	442,000
COVID-19 Higher Education Emergency Relief Fund - Institutional Portion	84.425F	WCTC CARES II	4/24/20 to 6/30/20	967,629	126,202	-	126,202
<i>Passed through Wisconsin Technical College Systems Board</i>							
COVID-19 Higher Education Emergency Relief Fund - Institutional Portion	84.425F	(c)	4/24/20 to 6/30/20	(b)	129,989	-	129,989
Total 84.425				<u>1,935,258</u>	<u>698,191</u>	<u>-</u>	<u>698,191</u>

See accompanying notes to schedule of expenditures of federal and state awards.



WAUKESHA COUNTY AREA TECHNICAL COLLEGE DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
For the Year Ended June 30, 2020

Federal Grantor Pass-Through Grantor Program Title/Program Title	CFDA Number (a)	Project Identification Number	Grant Period	Federal Grant Amount	Expenditures		Total Expenditures
					Federal	Match	
<b>Non Major Federal Financial Assistance Programs</b>							
<b>U.S. Department of Education (cont.)</b>							
<i>Passed through Wisconsin Technical College Systems Board</i>							
Career and Technical Education - Basic Grants to States (Perkins IV)							
Special Population Services:							
Waukesha County Career Prep	84.048	08-600-150-210	7/01/19 to 6/30/20	\$ 42,818	\$ 42,053	\$ -	\$ 42,053
Guiding Pathways for Student Success at WCTC	84.048	08-601-150-230	7/01/19 to 6/30/20	496,887	312,777	184,110	496,887
Increasing Enrollment and Retention in NTO Programs	84.048	08-602-150-250	7/01/19 to 6/30/20	83,407	83,407	-	83,407
Enhancing NTO Participation	84.048	08-603-150-260	7/01/19 to 9/30/20	20,852	5,410	-	5,410
Equity in Mental Health	84.048	08-618-150-220	7/01/19 to 9/30/20	27,445	23,642	-	23,642
Advancing Diversity, Equity and Inclusion	84.048	08-623-150-220	7/01/19 to 6/30/20	47,983	43,770	-	43,770
Total 84.048				<u>719,392</u>	<u>511,059</u>	<u>184,110</u>	<u>695,169</u>
<b>Total U.S. Department of Education</b>				<u>1,518,491</u>	<u>731,386</u>	<u>762,882</u>	<u>1,494,268</u>
<b>U.S. Department of Health and Human Services</b>							
<i>Passed through Wisconsin Department of Children and Families</i>							
CCDF Cluster							
Child Care Mandatory and Matching Funds of the Child Care and Development Fund							
Community Child Care Benefits - W-2	93.596	(c)	7/01/19 to 6/30/20	(b)	14,740	-	14,740
<b>U.S. Department of Homeland Security - FEMA</b>							
<i>Passed through Wisconsin Technical College Systems Board</i>							
Assistance to Firefighters Grant	97.044	08-531-153-119	8/13/18 to 2/27/20	21,989	19,121	2,868	21,989
Assistance to Firefighters Grant	97.044	08-630-153-110	7/01/19 to 8/03/20	32,706	27,285	4,093	31,378
Total 97.044				<u>54,695</u>	<u>46,406</u>	<u>6,961</u>	<u>53,367</u>
<b>Total Nonmajor Federal Financial Assistance Programs</b>				<u>3,517,784</u>	<u>1,513,600</u>	<u>769,843</u>	<u>2,283,443</u>
Total Federal Financial Assistance Programs				<u>\$ 3,753,284</u>	<u>\$ 12,674,390</u>	<u>\$ 814,601</u>	<u>\$ 13,488,991</u>

See accompanying notes to schedule of expenditures of federal and state awards.

**WAUKESHA COUNTY AREA TECHNICAL COLLEGE DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
For the Year Ended June 30, 2020

State Grantor Pass-Through Grantor Program Title/Program Title	State Identification Number (d)	Project Identification Number	Grant Period	State Grant Amount	Expenditures State	Match	Total Expenditures
<b>Major State Financial Assistance Programs</b>							
<b>Wisconsin Higher Education Board</b>							
Wisconsin Higher Education Grant (WHEG)	235.102	(c)	7/01/19 to 6/30/20	(b)	\$ 846,714	\$ -	\$ 846,714
<b>Wisconsin Technical College Systems Board</b>							
State Aids for Vocational, Technical and Adult Education	292.105	(c)	7/01/19 to 6/30/20	2,365,026	2,267,100	-	2,267,100
Performance Based State Aids	292.105	(c)	7/01/19 to 6/30/20	1,960,000	1,842,354	-	1,842,354
State aid - prior years	292.105	(c)	7/01/19 to 6/30/20	-	33,185	-	33,185
Total 292.105				<u>4,325,026</u>	<u>4,142,639</u>	<u>-</u>	<u>4,142,639</u>
<b>State of Wisconsin</b>							
Property Tax Relief Aid	292.162	(c)	7/01/19 to 6/30/20	43,219,314	43,219,314	-	43,219,314
<b>Wisconsin Department of Workforce Development</b>							
Local Youth Apprenticeship Grant FY19/20	445.112	3706	7/01/19 to 6/30/20	344,624	330,300	14,324	344,624
<b>Total Major State Financial Assistance Programs</b>				<u>47,888,964</u>	<u>48,538,967</u>	<u>14,324</u>	<u>48,553,291</u>
<b>Non Major State Financial Assistance Programs</b>							
<b>Wisconsin Higher Education Board</b>							
Remission of Fees for Veterans and Dependents	235.105	20.235	7/01/19 to 6/30/20	(b)	72,415	-	72,415
Minority Undergraduate Retention Grant	235.107	(c)	7/01/19 to 6/30/20	(b)	14,720	-	14,720
WI Covenant Scholars Grant	235.108	(c)	7/01/19 to 6/30/20	(b)	125	-	125
Wisconsin Handicap Grant	235.112	(c)	7/01/19 to 6/30/20	(b)	900	-	900
Talent Incentive Program (TIP)	235.114	(c)	7/01/19 to 6/30/20	(b)	5,200	-	5,200
Technical Excellence Scholarship	235.119	(c)	7/01/19 to 6/30/20	(b)	79,875	79,875	159,750
WI Indian Grant	235.132	(c)	7/01/19 to 6/30/20	(b)	1,650	-	1,650
Total 235.XXX				<u>-</u>	<u>174,885</u>	<u>79,875</u>	<u>254,760</u>
<b>Wisconsin Department of Transportation:</b>							
Beginning Motorcycle Driver's Education I 2019	20.395(4)(aq)	(c)	1/01/20 to 6/30/20	24,131	7,739	30,767	38,506
Beginning Motorcycle Driver's Education II 2019	20.395(4)(aq)	(c)	1/01/20 to 6/30/20	439	-	396	396
UBB Motorcycle Driver's Education 2019	20.395(4)(aq)	(c)	1/01/20 to 6/30/20	649	170	647	817
Beginning Motorcycle Driver's Education I 2020	20.395(4)(aq)	(c)	7/01/19 to 12/31/19	39,702	5,168	29,379	34,547
Total 20.395				<u>64,921</u>	<u>13,077</u>	<u>61,189</u>	<u>74,266</u>

See accompanying notes to the schedule of expenditures of federal and state awards.

**WAUKESHA COUNTY AREA TECHNICAL COLLEGE DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
For the Year Ended June 30, 2020

State Grantor Pass-Through Grantor Program Title/Program Title	State Identification Number (d)	Project Identification Number	Grant Period	State Grant Amount	Expenditures State	Match	Total Expenditures
<b>Non Major State Financial Assistance Programs</b>							
<b>Wisconsin Technical College System Board</b>							
WCTC Emergency Assistance Grant	292.104		7/01/19 to 6/30/20	\$ 12,403	\$ 8,122	\$ -	\$ 8,122
WCTC Emergency Assistance Grant	292.104	08-512-104-119	7/01/18 to 6/30/19	1,646	1,646	-	1,646
Total 292.104				<u>14,049</u>	<u>9,768</u>	<u>-</u>	<u>9,768</u>
District Board Grants							
Redesign Medical Assistant Program	292.124	08-509-124-139	7/01/18 to 9/30/20	176,507	173,355		173,355
WAT Continuous Improvement	292.124	08-510-124-179	7/01/18 to 8/31/19	26,638	26,032		26,032
Master Aesthetician	292.124	08-511-124-149	7/01/18 to 6/30/20	84,193	83,058		83,058
Preschool Credential DEA Career Pathways	292.124	08-604-124-120	7/01/19 to 6/30/20	45,601	45,601	15,201	60,802
Firefighter & EMT High School DEA Pathways	292.124	08-605-124-120	7/01/19 to 6/30/20	208,015	199,116	66,372	265,488
Supply Chain Management Developing Markets	292.124	08-608-124-140	7/01/19 to 9/30/20	126,983	122,451	-	122,451
Comp Case Management for Retention, Equity and Course Completion	292.124	08-610-124-160	7/01/19 to 6/30/20	225,000	225,000	75,000	300,000
The Path to Student and Employee Success	292.124	08-611-124-150	7/01/19 to 6/30/20	62,330	59,531	29,765	89,296
WAT Continuous Improvement	292.124	08-614-124-170	7/01/19 to 11/30/20	43,055	31,851	-	31,851
E & I Apprenticeship	292.124	08-634-124-110	7/01/19 to 6/30/20	26,000	25,965	-	25,965
Maintenace Mechanic / Millwright	292.124	08-641-124-110	7/01/19 to 6/30/20	19,341	18,979	-	18,979
PLC Training for JW Speaker Corp	292.124	08-621-124-170	7/01/19 to 8/31/20	21,528	5,542	-	5,542
Create Equitable Calendar	292.124	08-622-124-190	7/01/19 to 6/30/20	20,000	20,000	-	20,000
<i>Passed through Northcentral Technical College</i>							
WTCS Truck Driving Consortium	292.124	15-867-124-180	8/30/19 to 8/29/20	9,343	9,343	-	9,343
<i>Passed through Gateway Technical College</i>							
AMN Leadership Grant	292.124	08-422-124-178	7/01/18 to 12/13/19	3,748	3,748	-	3,748
Dream It, Do It	292.124		1/10/20 to 1/09/21	5,500	2,000	-	2,000
<i>Passed through Chippewa Valley Technical College</i>							
IT Apprentice Statewide BTL	292.124	08-422-124-178	7/01/19 to 6/30/20	700	699	-	699
Total 292.124				<u>1,104,482</u>	<u>1,052,271</u>	<u>186,338</u>	<u>1,238,609</u>
Truck Driver Training	292.128	08-624-128-110	7/01/19 to 9/30/20	124,576	117,248	-	117,248
Fire Fighter Training 2%	292.137	(c)	7/01/19 to 6/30/20	-	35,042	-	35,042
<b>Wisconsin Department of Natural Resources</b>							
Payments in lieu of taxes	370.503	(c)	7/01/19 to 6/30/20	-	14,836	-	14,836

See accompanying notes to the schedule of expenditures of federal and state awards.

**WAUKESHA COUNTY AREA TECHNICAL COLLEGE DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
For the Year Ended June 30, 2020

State Grantor Pass-Through Grantor Program Title/Program Title	State Identification Number (d)	Project Identification Number	Grant Period	State Grant Amount	Expenditures State	Match	Total Expenditures
<b>Non Major State Financial Assistance Programs</b>							
<b>Wisconsin Department of Workforce Development</b>							
High School Teacher Credentials	445.109	EFF181DE10004	6/01/19 to 6/30/20	\$ 267,011	\$ 27,194	\$ -	\$ 27,194
Building Trades/Protective Services Dual Enrollment Academy	445.109	EFF182HS10011	9/5/18 to 8/31/19	3,040	3,040	-	3,040
Wisconsin Apprenticeship Forward Grants							
<i>Passed through from Wisconsin Technical College System Board</i>							
ABC Plumbing	445.109	08-632-138-310	7/01/19 to 6/30/20	26,000	26,000	-	26,000
Industrial Electrician	445.109	08-633-138-310	7/01/19 to 6/30/20	26,000	24,160	-	24,160
ABC Electrician	445.109	08-635-138-310	7/01/19 to 6/30/20	26,000	26,000	-	26,000
Total 445.109				<u>348,051</u>	<u>106,394</u>	<u>-</u>	<u>106,394</u>
<b>Wisconsin Department of Revenue</b>							
State aid - personal property tax	835.103	(c)	7/01/19 to 6/30/20	(b)	130,772	-	130,772
<b>Wisconsin Department of Revenue</b>							
State aid in lieu of computer taxes	835.109	(c)	7/01/19 to 6/30/20	(b)	112,889	-	112,889
<b>Total Non Major State Financial Assistance Programs</b>				<u>1,656,079</u>	<u>1,767,182</u>	<u>327,402</u>	<u>2,094,584</u>
Total State Financial Assistance Programs				<u>49,545,043</u>	<u>50,306,149</u>	<u>341,726</u>	<u>50,647,875</u>
Total Federal and State Assistance				<u>\$ 53,298,327</u>	<u>\$ 62,980,539</u>	<u>\$ 1,156,327</u>	<u>\$ 64,136,866</u>

- (a). Catalog of Federal Domestic Assistance (CFDA #)  
(b). Contract is sum sufficient.  
(c). Program has not been assigned a grant identification number.  
(d). Catalog of Wisconsin State ID Numbers

(concluded)

See accompanying notes to the schedule of expenditures of federal and state awards.

**WAUKESHA COUNTY AREA  
TECHNICAL COLLEGE DISTRICT**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
June 30, 2020

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**A. Scope of Review**

The Waukesha County Area Technical College District Board oversees the operation of Waukesha County Area Technical College (WCTC) under the provisions of Chapter 38 of the Wisconsin statutes. WCTC includes the majority of Waukesha County and portions of Jefferson, Dodge and Racine Counties and the local municipalities located therein. Activities of WCTC are subject to the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Guidelines.

***Programs Subject to Single Audit***

Federal awards received by WCTC (either directly from the federal government or passed through the State of Wisconsin) and awards received from the State of Wisconsin have been included in the schedule of expenditures of federal and state awards.

**B. Summary of Significant Accounting Policies**

In the accompanying schedule of expenditures of federal and state awards, expenditures are presented in conformity with generally accepted accounting principles.

**C. Schedule of Subrecipient Awards**

There were no federal and state awards which were passed through to subrecipients for the year ended June 30, 2020.

**D. Indirect Cost Rate**

WCTC has not elected to use the 10% de minimis indirect cost rate of the Uniform Guidance.

**WAUKESHA COUNTY AREA  
TECHNICAL COLLEGE DISTRICT**

NOTES TO SCHEDULE EXPENDITURES OF FEDERAL AND STATE AWARDS  
June 30, 2020

**E. Reconciliation of federal and state awards to the basic financial statements**

	Federal Awards	State Awards
Revenues reported on the schedule of federal and state awards	\$ 12,674,390	\$ 50,306,149
Revenues related to Federal Direct Student Loan Program	(7,176,244)	-
Current year (adjustments) for receipts for 2018 - 2019 grant expenditures	1	-
Revenues reported in the basic financial statements	\$ 5,498,147	\$ 50,306,149
State grants and contracts	\$ -	\$ 2,496,242
Federal grants and contracts	5,403,623	-
State appropriations	-	47,727,907
Federal and state appropriations for capital-related grants	94,524	82,000
Total state and federal grants and contracts on the Statement of Revenues, Expenditures, and Changes in Net Position	\$ 5,498,147	\$ 50,306,149

**F. Status of prior year findings**

No findings of noncompliance were reported in WCTC's Single Audit Report for the year ended June 30, 2019.

# WAUKESHA COUNTY AREA TECHNICAL COLLEGE DISTRICT

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended June 30, 2020

### **SECTION I - Summary of Auditors' Results**

#### Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_ yes          X     no

Significant deficiencies identified? \_\_\_\_\_ yes          X     none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes          X     no

#### Federal or State Awards

Internal Control over major programs:

Material weakness(es) identified? \_\_\_\_\_ yes          X     no

Significant deficiencies identified? \_\_\_\_\_ yes          X     none reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a) of the Uniform Guidance or the *State Single Audit Guidelines*?

\_\_\_\_\_ yes          X     no

Identification of major federal programs:

**CFDA Number**

84.007

84.033

84.063

84.268

**Name of Federal Program or Cluster**

Student Financial Assistance Cluster -  
Federal Supplemental Education  
Opportunity Grants Program  
Federal Work Study Program  
Federal Pell Grant Program  
Federal Direct Student Loans Program

Dollar threshold used to distinguish between Type A and Type B programs:

Federal	State
<u>\$ 750,000</u>	<u>\$ 250,000</u>

Auditee qualified as low-risk auditee?

Federal programs \_\_\_\_\_     X     yes      \_\_\_\_\_ no

State programs \_\_\_\_\_     X     yes      \_\_\_\_\_ no

# WAUKESHA COUNTY AREA TECHNICAL COLLEGE DISTRICT

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended June 30, 2020

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### **SECTION I - Summary of Auditors' Results (continued)**

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Identification of major state programs:

<u>Identification Number</u>	<u>Name of State Program</u>
235.102	Wisconsin Higher Education Grant
292.105	State Aids for Technical Colleges
292.162	Property Tax Relief Aid
445.112	Local Youth Apprenticeship Grant

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### **SECTION II - Financial Statement Findings**

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There were no findings required to be reported in accordance with Generally Accepted Government Auditing Standards.

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### **SECTION III - Federal and State Award Findings and Questioned Costs**

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There were no findings required to be reported related to federal and state awards.



WAUKESHA COUNTY AREA TECHNICAL COLLEGE DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2020

SECTION IV - Other Issues

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

2. Does the 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:

- Technical College Systems Board \_\_\_ yes X no
Higher Educational Aids Board \_\_\_ yes X no
Department of Transportation \_\_\_ yes X no
Department of Workforce Development \_\_\_ yes X no
Department of Revenue \_\_\_ yes X no
Department of Natural Resources \_\_\_ yes X no

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

Handwritten signature of Paul Frantz

4. Name and signature of partner

Paul Frantz, Partner

5. Date of report

February 11, 2021