

**MADISON AREA TECHNICAL COLLEGE**  
Madison, Wisconsin

**SINGLE AUDIT REPORT**  
JUNE 30, 2020



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**MADISON AREA TECHNICAL COLLEGE DISTRICT  
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JUNE 30, 2020**

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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**

District Board  
Madison Area Technical College District  
Madison, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Madison Area Technical College District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Madison Area Technical College District'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 the Madison Area 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 Madison Area Technical College District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Madison Area 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 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.

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Milwaukee, Wisconsin  
December 2, 2020



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

District Board  
Madison Area Technical College District  
Madison, Wisconsin

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

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

***Management's Responsibility***

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

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the Madison Area Technical College District'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, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *Wisconsin State Single Audit Guidelines*. Those standards, the Uniform Guidance, and the *Wisconsin State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and major state program occurred. An audit includes examining, on a test basis, evidence about the Madison Area 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 major state program. However, our audit does not provide a legal determination of the Madison Area Technical College District's compliance.

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

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

**Report on Internal Control Over Compliance**

Management of the Madison Area 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 the Madison Area 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 and 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 *Wisconsin State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Madison Area 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 and state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

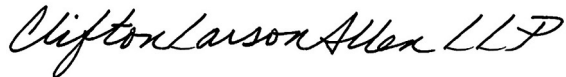
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any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

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

District Board  
Madison Area Technical College District

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

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 Madison Area Technical College District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Madison Area Technical College District'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 schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by the Uniform Guidance and the Guidelines and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

Milwaukee, Wisconsin  
March 3, 2021

**MADISON AREA TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2020**

Assistance program	Federal catalog number	Grant number	Grant dates	Federal grant amount	Revenues			Total Expenditures	Passed Through to Sub-Recipients
					Federal	Match			
<b><u>Department of Agriculture</u></b>									
Child & Adult Care Food Program	10.558								
WI Department of Public Instruction									
Meal Reimbursement Child & Family Center		N/A	07/01/19 - 06/30/20	\$ 2,626	\$ 2,626	\$ -	\$ 2,626	\$ -	
<b>Total Department of Agriculture</b>				<b>\$ 2,626</b>	<b>\$ 2,626</b>	<b>\$ -</b>	<b>\$ 2,626</b>	<b>\$ -</b>	
<b><u>Bureau of Indian Affairs</u></b>									
Indian Education-Higher Education Grant Program	15.114	N/A	07/01/19 - 06/30/20	73,881	73,881	-	73,881	-	
<b>Total Bureau of Indian Affairs</b>				<b>\$ 73,881</b>	<b>\$ 73,881</b>	<b>\$ -</b>	<b>\$ 73,881</b>	<b>\$ -</b>	
<b><u>Department of Labor</u></b>									
Workforce Investment Act Cluster									
Workforce Investment Act Title 1 - Adult	17.258								
Workforce Development Board of South Central Wisconsin									
Training Navigator - Adult		19-593-2020-TN	07/01/19 - 06/30/20	160,259	157,538	-	157,538	-	
				160,259	157,538	-	157,538	-	
Workforce Investment Act Title 1 - Youth	17.259								
Workforce Development Board of South Central Wisconsin									
Training Navigator-Out of School Youth		19-593-2020-TN	07/01/19 - 06/30/20	97,768	96,057	-	96,057	-	
				97,768	96,057	-	96,057	-	
Workforce Investment Act Title 1 - Dislocated Worker	17.278								
Workforce Development Board of South Central Wisconsin									
Training Navigator - DLW		19-593-2020-TN	07/01/19 - 06/30/20	223,964	220,060	-	220,060	-	
				223,964	220,060	-	220,060	-	
<b>Total Workforce Investment Act Cluster</b>				<b>\$ 481,991</b>	<b>\$ 473,655</b>	<b>\$ -</b>	<b>\$ 473,655</b>	<b>\$ -</b>	



**MADISON AREA TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2020**

Assistance program	Federal Catalog Number	Grant number	Grant dates	Federal Grant Amount	Revenues			Passed Through to Sub-Recipients
					Federal	Match	Total Expenditures	
<b><u>Department of Labor (Continued)</u></b>								
Employment and Training Administration American Apprenticeship Initiative Grant Maintenance Technician Apprenticeship -DWD Direct Training Aid	17.268	04-367-155-110	07/01/19 - 06/30/20	46,200	46,085	-	46,085	-
				46,200	46,085	-	46,085	-
<b>Total Department of Labor</b>				<b>\$ 528,191</b>	<b>\$ 519,740</b>	<b>\$ -</b>	<b>\$ 519,740</b>	<b>\$ -</b>
<b><u>Department of Transportation</u></b>								
Pipeline and Hazardous Materials Safety Administration  Hazardous Materials Public Sector Training & Planning Grants	20.703	N/A	07/01/19 - 06/30/20	9,192	9,192	-	9,192	-
<b>Total Department of Transportation</b>				<b>\$ 9,192</b>	<b>\$ 9,192</b>	<b>\$ -</b>	<b>\$ 9,192</b>	<b>\$ -</b>
<b><u>Department of the Treasury</u></b>								
Coronavirus Relief Fund  Covid-19 Higher Education Institution Financial Assistance Program	21.019	N/A	03/01/20 - 11/1/20	1,101,005	443,982	-	443,982	-
<b>Total Department of the Treasury</b>				<b>\$ 1,101,005</b>	<b>\$ 443,982</b>	<b>\$ -</b>	<b>\$ 443,982</b>	<b>\$ -</b>
<b><u>Department of Veteran Affairs</u></b>								
Post - 9/11 Veterans Educational Assistance	64.028	N/A	07/01/19 - 06/30/20	982,954	982,954	-	982,954	-
<b>Total Department of Veteran Affairs</b>				<b>\$ 982,954</b>	<b>\$ 982,954</b>	<b>\$ -</b>	<b>\$ 982,954</b>	<b>\$ -</b>
<b><u>Department of Energy</u></b>								
Renewable Energy Research and Development Solar Ready Wisconsin	81.087	DE-EE0008573	05/01/19 - 04/30/21	\$ 100,500	29,866	-	29,866	-
<b>Total Department of Energy</b>				<b>\$ 100,500</b>	<b>\$ 29,866</b>	<b>\$ -</b>	<b>\$ 29,866</b>	<b>\$ -</b>
<b><u>Department of Education</u></b>								
Adult Education-Basic Grants to States Wisconsin Technical College System	84.002							
ABE Comprehensive		04-220-146-120	07/01/19 - 06/30/20	\$ 874,139	\$ 574,495	\$ 299,644	\$ 874,139	\$ -
Project for Institutionalized Adults		04-221-146-110	07/01/19 - 06/30/20	113,333	85,000	53,093	138,093	-
Integrated English Literacy and Civics Education		04-222-146-160	07/01/19 - 06/30/20	113,333	84,744	28,248	112,992	-
				1,100,805	744,239	380,985	1,125,224	-

**MADISON AREA TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2020**

Assistance program	Federal Catalog Number	Grant number	Grant dates	Federal Grant Amount	Revenues			Passed Through to Sub-Recipients
					Federal	Match	Total Expenditures	
<b>Department of Education (continued)</b>								
Student Financial Assistance Cluster								
Federal Supplemental Educational Opportunity Grants	84.007							
Grants		N/A	07/01/19 - 06/30/20	290,192	290,192	96,731	386,923	-
Administrative Fee			07/01/19 - 06/30/20	-	-	-	-	-
				290,192	290,192	96,731	386,923	-
Federal Direct Student Loans	84.268							
Federal Direct Loans		N/A	07/01/19 - 06/30/20	19,348,275	19,348,275	-	19,348,275	-
Loans - Prior Year		N/A	07/01/18 - 06/30/19	253,569	253,569	-	253,569	-
Federal Direct PLUS Loans		N/A	07/01/19 - 06/30/20	115,360	115,360	-	115,360	-
Plus Loans - Prior Year		N/A	07/01/18 - 06/30/19	-	-	-	-	-
				19,717,204	19,717,204	-	19,717,204	-
Federal Work-Study Program	84.033							
Federal Work Study		N/A	07/01/19 - 06/30/20	270,649	270,649	432	271,081	-
FWS - Prior Year		N/A	07/01/18 - 06/30/19	-	-	-	-	-
Administrative Fee			07/01/19 - 06/30/20	-	-	-	-	-
				270,649	270,649	432	271,081	-
Federal Pell Grant Program	84.063							
Grants		N/A	07/01/19 - 06/30/20	11,595,958	11,595,958	-	11,595,958	-
Grants - Prior Year		N/A	07/01/18 - 06/30/19	94,474	94,474	-	94,474	-
Administrative Fee		N/A	07/01/19 - 06/30/20	18,570	18,570	-	18,570	-
Administrative Fee - Prior Year		N/A	07/01/18 - 06/30/19	1,220	1,220	-	1,220	-
				11,710,222	11,710,222	-	11,710,222	-
Total Student Financial Assistance Cluster				\$ 31,988,267	\$ 31,988,267	\$ 97,163	\$ 32,085,430	-
Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP)	84.334S	P334AS110033	07/01/19 - 06/30/20	\$ 325	\$ 325	\$ -	\$ 325	\$ -
				325	325	-	325	-
DVR Training Grant Student Awards	84.126	N/A	07/01/19 - 06/30/20	189,563	189,563	-	189,563	-
				189,563	189,563	-	189,563	-
TRIO - Student Support Services								
Madison Area Technical College Student Support Services	84.042A	P042A151694	09/01/15 - 08/31/20	1,174,033	259,714	105,150	364,864	-
				1,174,033	259,714	105,150	364,864	-
Career and Technical Education - Basic Grants to States	84.048A							
Wisconsin Technical College System								
Student Success		04-130-150-230	07/01/19 - 06/30/20	873,541	382,895	488,981	871,876	-
Strengthening CTE Programs		04-131-150-250	07/01/19 - 06/30/20	141,206	135,122	-	135,122	-
Tools for Tomorrow		04-132-150-260	07/01/19 - 06/30/20	59,882	58,695	-	58,695	-
Career Prep		04-133-150-210	07/01/19 - 09/30/20	63,634	54,166	-	54,166	-
Promoting and Supporting High School to College Transitions		04-134-150-240	07/01/19 - 09/30/20	44,841	28,396	-	28,396	-
Influencing Equity: Facilitating Diversity and Inclusion		04-135-150-220	07/01/19 - 09/30/20	61,173	38,501	-	38,501	-
				1,244,277	697,775	488,981	1,186,756	-

**MADISON AREA TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2020**

Assistance program	Federal Catalog Number	Grant number	Grant dates	Federal Grant Amount	Revenues			Passed Through to Sub-Recipients
					Federal	Match	Total Expenditures	
<b>Department of Education (continued)</b>								
Undergraduate International Studies and Foreign Language Programs (UISFL)								
Madison College Comprehensive Internationalization Initiative	84.016A	P016A160033	10/01/16 - 09/30/19	184,268	32,333	13,549	45,882	-
				<u>184,268</u>	<u>32,333</u>	<u>13,549</u>	<u>45,882</u>	<u>-</u>
Strengthening Institutions Program (SIP)								
Pathways to Success: Title III	84.031F	P031F170084	10/01/17 - 09/30/22	3,150,000	550,206	-	550,206	-
				<u>3,150,000</u>	<u>550,206</u>	<u>-</u>	<u>550,206</u>	<u>-</u>
Fund for the Improvement of Postsecondary Education (FIPSE)								
Madison College Real Time Writers Project	84.116K	P116K140012	10/01/14 - 09/30/19	550,000	-	20,408	20,408	-
				<u>550,000</u>	<u>-</u>	<u>20,408</u>	<u>20,408</u>	<u>-</u>
Migrant Education - High School Equivalency Program (HEP)								
Madison College Rural High School Equivalency Program	84.141A	S141A160028	07/01/16 - 06/30/21	1,799,045	301,340	-	301,340	-
				<u>1,799,045</u>	<u>301,340</u>	<u>-</u>	<u>301,340</u>	<u>-</u>
Childcare Access Means Parents In School								
Madison College CCAMPIS Program	84.335A	P335A180275	10/01/18 - 9/30/22	483,244	97,270	-	97,270	-
				<u>483,244</u>	<u>97,270</u>	<u>-</u>	<u>97,270</u>	<u>-</u>
Coronavirus Aid, Relief, and Economic Security Act Section 2 Higher Education Emergency Relief Fund (HEERF)								
HEERF Student Aid Portion (COVID-19)	84.425E	P425E200240	04/20/20 - 04/19/21	2,750,035	683,356	-	683,356	-
HEERF Institutional Portion (COVID-19)	84.425F	P425F200317	05/04/20 - 05/03/21	2,750,034	55,380	-	55,380	-
Total Coronavirus Aid, Relief, and Economic Security Act				<u>5,500,069</u>	<u>738,736</u>	<u>-</u>	<u>738,736</u>	<u>-</u>
<b>Total Department of Education</b>				<b>\$ 47,363,896</b>	<b>\$ 35,599,768</b>	<b>\$ 1,106,236</b>	<b>\$ 36,706,004</b>	<b>\$ -</b>
<b>Administration For Children And Families</b>								
WECA TEACH Early Childhood Accreditation Program	93.575	N/A	06/15/18 - 8/31/23	56,547	3,597	-	3,597	-
WECA TEACH Early Childhood Scholarship Program	93.575	N/A	06/15/18 - 08/31/19	52,450	7,608	-	7,608	-
<b>Total Administration For Children And Families</b>				<b>\$ 108,997</b>	<b>\$ 11,205</b>	<b>\$ -</b>	<b>\$ 11,205</b>	<b>\$ -</b>
<b>Federal Emergency Management Agency</b>								
FEMA Assistance to Firefighters	97.044	04-322-153-119	07/01/18 - 08/27/19	35,650	1,419	213	1,632	-
<b>Total Federal Emergency Management Agency</b>				<b>\$ 35,650</b>	<b>\$ 1,419</b>	<b>\$ 213</b>	<b>\$ 1,632</b>	<b>\$ -</b>

**MADISON AREA TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2020**

Assistance program	Federal Catalog Number	Grant number	Grant dates	Federal Grant Amount	Revenues			Passed Through to Sub-Recipients
					Federal	Match	Total Expenditures	
<b>Department of Health and Human Services</b>								
<u>Centers for Disease Control and Prevention</u>								
Preventive Health and Health Services Block Grant 2019	93.991	NB01OT009278	10/01/19 - 09/30/20	17,887	2,312	-	2,312	-
<b>Total Department of Health and Human Services</b>				<b>\$ 17,887</b>	<b>\$ 2,312</b>	<b>\$ -</b>	<b>\$ 2,312</b>	<b>\$ -</b>
<b>Research and Development Cluster</b>								
<u>National Science Foundation</u>								
Geosciences								
MRI: Development of a Modern Polar Climate and Weather Automated Observing System	47.050	PLR-1625904	09/01/16 - 08/31/21	603,427	119,110	-	119,110	3,491
Education and Human Resources								
Advanced Technology Education								
Scaling Implementation of Stem Cell Tech Ed		DUE-1501553	09/01/15 - 08/31/19	660,980	26,798	-	26,798	
Center for Renewable Energy Advanced Technological Education: Support Center (CREATE-SC)		DUE-1600934	07/01/16 - 06/30/21	1,648,690	363,008	-	363,008	104,565
Contextualize to Learn: Preparing Faculty Toward Math Contextualization for Student Success in ATE		DUE-1700625	06/01/17 - 05/31/21	170,000	35,745	-	35,745	-
Center for Renewable Energy Advanced Technological Education: Energy Storage Project		DUE-1800893	07/01/18 - 06/30/21	599,582	58,029	-	58,029	33,924
Consortium for Advanced Manufacturing of Cell and Tissue-Based Products		DUE-1801123	09/01/18 - 08/31/21	570,200	106,913	-	106,913	6,207
Building New Pathways to Biotechnology Technician Careers		DUE-1801143	09/01/18 - 08/31/21	395,495	123,170	-	123,170	29,260
Improving the Integration of Supervisory Controls and Data Acquisition Technologies into the Renewable Energy Sector		DUE-1901852	07/01/19 - 06/30/22	588,809	205,853	-	205,853	129,800
InnovATEBIO National Biotechnology Education Center		DUE-1901984	10/01/19 - 09/30/24	309,152	28,798	-	28,798	
Louis Stokes Alliance for Minority Participation (LSAMP) LSAMP Inspire Scholars Program		HRD-1740898	07/01/17 - 06/30/21	277,005	26,634	-	26,634	-
Louis Stokes STEM Pathways and Research Alliance: Wisconsin LSAMP (WiscAMP)		HRD-1911284	09/01/19 - 08/31/24	125,000	20,562	-	20,562	-
Office of Integrative Activities								
Center for Advancing the Societal Impacts of Research (ARIS)	47.083	OIA-1810732	9/15/18 - 8/31/23	74,687	14,510	-	14,510	
Polar Programs								
Collaborative Research: Antarctic Meteorological Research and Data Center (AMRDC)	47.078	OPP-1951603	06/01/20 - 5/31/25	916,848	9,024	-	9,024	
<b>Total Research and Development Cluster</b>				<b>\$ 6,939,875</b>	<b>\$ 1,138,154</b>	<b>\$ -</b>	<b>\$ 1,138,154</b>	<b>\$ 307,247</b>
<b>Total Federal Financial Awards</b>				<b>\$ 57,264,654</b>	<b>\$ 38,815,099</b>	<b>\$ 1,106,449</b>	<b>\$ 39,921,548</b>	<b>\$ 307,247</b>

**MADISON AREA TECHNICAL COLLEGE DISTRICT  
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED JUNE 30, 2020**

NOTE A - SIGNIFICANT ACCOUNTING POLICY

The accompanying Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting.

NOTE B - RECONCILIATION OF FEDERAL AWARDS TO THE BASIC FINANCIAL STATEMENTS

A schedule reconciling total federal awards to amounts reported in the basic financial statements follows:

Federal revenues from Schedule of Expenditures of Federal Awards	<u>\$</u>	<u>38,815,099</u>
Federal grants revenue recognized in the statement of revenues, expenses and changes in net assets	\$	19,097,894
Loans presented on the Schedule of Expenditures of Federal Awards		19,717,204
Other		<u>1</u>
	<u>\$</u>	<u>38,815,099</u>

NOTE C - PROGRAMS NOT SUBJECT TO SINGLE AUDIT

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

CFDA Number	Funding Agency	Name of Program	Amount
64.028	Department of Veteran Affairs	Veterans Educational Assistance	\$ 982,954

NOTE D - DE MINIMIS INDIRECT COST RATE

Madison Area Technical College has not elected to apply the De Minimis indirect cost allocation rate for the year ended June 30, 2020

NOTE E - ENDING OF YEAR LOAN BALANCE

The balance of outstanding loans as of 6/30/20 is \$0, as Madison Area Technical College is not the lender for these loans made to students.

**MADISON AREA TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED JUNE 30, 2020**

Assistance program	State catalog number	Grant number	Grant dates	Grant amount	Revenues			Total Expenditures	Passed Through to Sub-Recipients
					State	Match			
<b><u>Wisconsin Department of Transportation</u></b>									
Driver Education	20.395(4)(aq)								
Motorcycle Training-Basic Rider		3950940-00-03	07/01/19 - 06/30/20	\$ 46,208	\$ 26,901	\$ -	\$ 26,901	\$ -	
<b>Total Wisconsin Department of Transportation</b>				<b>\$ 46,208</b>	<b>\$ 26,901</b>	<b>\$ -</b>	<b>\$ 26,901</b>	<b>\$ -</b>	
<b><u>Higher Education Aids Board</u></b>									
Wisconsin Higher Education Grant	235.102	N/A	07/01/19 - 06/30/20	2,576,597	2,576,597	-	2,576,597	-	
Remission of Fees for Veterans & Dependents	235.105	N/A	07/01/19 - 06/30/20	123,387	123,387	-	123,387	-	
Minority Retention Grant	235.107	N/A	07/01/19 - 06/30/20	25,780	25,780	-	25,780	-	
Wisconsin Covenant Grant	235.108	N/A	07/01/19 - 06/30/20	2,937	2,937	-	2,937	-	
Academic Excellence	235.109	N/A	07/01/19 - 06/30/20	8,995	8,995	8,992	17,987	-	
Audio Visual Disability Grant	235.112	N/A	07/01/19 - 06/30/20	2,700	2,700	-	2,700	-	
Talent Incentive Program	235.114	N/A	07/01/19 - 06/30/20	58,800	58,800	-	58,800	-	
Nursing Student Loans	235.117	N/A	07/01/19 - 06/30/20	6,000	6,000	-	6,000	-	
Technical Excellence Program	235.119	N/A	07/01/19 - 06/30/20	110,034	110,034	110,020	220,054	-	
Wisconsin Indian Grant	235.132	N/A	07/01/19 - 06/30/20	21,450	21,450	-	21,450	-	
<b>Total Higher Education Aids Board</b>				<b>\$ 2,936,680</b>	<b>\$ 2,936,680</b>	<b>\$ 119,012</b>	<b>\$ 3,055,692</b>	<b>\$ -</b>	
<b><u>Wisconsin Technical College System Board</u></b>									
Performance Based Aid	292.105	N/A	07/01/19 - 06/30/20	2,960,213	2,960,213	-	2,960,213	-	
State Aids for Technical Colleges	292.105	N/A	07/01/19 - 06/30/20	9,056,251	9,056,251	-	9,056,251	-	
Prior Year		N/A	07/01/18 - 06/30/19	32,400	(32,400)	-	(32,400)	-	
				12,048,864	11,984,064	-	11,984,064	-	
General Purpose Revenue (GPR) Grant Funds	292.124								
Apprentice-Related Instruction									
Electrician Apprenticeship		04-366-124-110	07/01/19 - 06/30/20	25,225	23,975	-	23,975	-	
Plumbing Apprenticeship		04-365-124-110	07/01/19 - 06/30/20	24,950	24,317	-	24,317	-	
Steamfitter Service Apprenticeship		04-362-124-110	07/01/19 - 06/30/20	26,409	26,409	-	26,409	-	
Steamfitter Construction Apprenticeship		04-363-124-110	07/01/19 - 06/30/20	35,840	35,840	-	35,840	-	
Tool & Die and Machinist Apprenticeship		04-364-124-110	07/01/19 - 06/30/20	27,121	27,121	-	27,121	-	
Biotechnology Lab Support Assistant Apprenticeship		04-369-124-110	07/01/19 - 06/30/20	300	-	-	-	-	
Career Pathways									
Building Career Pathways in Business and Apprenticeship		04-350-124-120	07/01/19 - 06/30/20	400,000	300,000	100,000	400,000	-	
Developing Markets									
IT Front-End Developer Two-Year Associate Degree		04-352-124-140	07/01/19 - 06/30/21	100,289	87,002	-	87,002	-	
Professional Growth									
Madison College CETL - Professional Development		04-354-124-150	07/01/19 - 06/30/20	127,868	74,370	37,185	111,555	-	
State Completion									
Student Completion		04-353-124-160	07/01/19 - 06/30/20	300,000	218,814	72,938	291,752	-	

**MADISON AREA TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED JUNE 30, 2020**

Assistance program	State catalog		Grant dates	Revenues			Total		Passed Through to Sub-Recipients
	number	Grant number		Grant amount	State	Match	Expenditures		
<b><u>Wisconsin Technical College System Board (continued)</u></b>									
Core Industry									
Veterinary Technicians-Supporting Industry Demand		04-333-124-139	07/01/18 - 09/30/20	\$ 198,446	\$ 125,640	\$ -	\$ 125,640	\$ -	-
Hot Jobs & Cool Careers: Expanding HVAC/R & Facility		04-332-124-139	07/01/18 - 09/30/20	134,697	114,334	-	114,334	-	-
Student Success Center (SSC) Leadership Grant									
Madison College CARES Initiative		04-359-124-190	07/01/19 - 06/30/20	20,000	13,422	-	13,422	-	-
State Leadership									
Military Medic to RN		04-380-124-180	07/01/19 - 09/30/20	7,350	-	-	-	-	-
Workforce Advancement Training									
Providing Healthcare Providers with Critical Skills		04-356-124-170	07/01/19 - 08/31/20	118,439	28,026	-	28,026	-	-
Providing Manufacturers with Critical Skills		04-358-124-170	07/01/19 - 08/31/20	70,661	34,645	-	34,645	-	-
Providing Healthcare Workers with Critical Skills		04-336-124-179	07/01/18 - 08/31/19	82,967	24,999	-	24,999	-	-
Developing Hospitality Leaders for Industry Growth		04-337-124-179	07/01/18 - 08/31/19	64,528	4,800	-	4,800	-	-
Providing Manufacturers with Critical Skills		04-338-124-179	07/01/18 - 08/31/19	104,228	7,070	-	7,070	-	-
Pass-Through Awards:									
Advanced Manufacturing-Southwest WI Technical College		04-341-124-189	10/01/18 - 09/30/19	32,529	12,365	-	12,365	7,335	-
Southwest Consortium Advanced Manufacturing		04-360-124-180	10/01/19 - 09/30/20	28,350	16,795	-	16,795	9,450	-
				1,930,197	1,199,944	210,123	1,410,067	16,785	
Property Tax Relief Aid	292.162	N/A	07/01/19 - 06/30/20	60,894,211	60,894,211	-	60,894,211	-	-
				60,894,211	60,894,211	-	60,894,211	-	-
Fire Service Operations	292.137								
Fire Fighter Training 2%		N/A	07/01/19 - 06/30/20	83,854	83,854	-	83,854	-	-
				83,854	83,854	-	83,854	-	-
<b>Total Wisconsin Technical College System Board</b>				<b>\$ 74,957,126</b>	<b>\$ 74,162,073</b>	<b>\$ 210,123</b>	<b>\$ 74,372,196</b>	<b>\$ 16,785</b>	
<b><u>Wisconsin Department of Natural Resources</u></b>									
Aid in Lieu of DNR Property Taxes	370.503	N/A	07/01/19 - 06/30/20	87,840	87,840	-	87,840	-	-
<b>Total Wisconsin Department of Natural Resources</b>				<b>\$ 87,840</b>	<b>\$ 87,840</b>	<b>\$ -</b>	<b>\$ 87,840</b>	<b>\$ -</b>	
<b><u>Wisconsin Department of Workforce Development</u></b>									
An Integrated Approach to Dual Credit Teacher Certification	445.109	EFF181DE10003	07/01/18-08/31/21	\$ 196,067	17,522	-	17,522	-	-
Fire Fighter and EMR High School Certification Expansion		EFF181HS10002	06/30/18-08/31/20	\$ 50,771	14,233	3,615	17,848	-	-
Expanding Certification for High School Students		EFF182HS10014	07/01/18-08/31/20	\$ 98,242	70,008	11,693	81,701	-	-
Wisconsin Apprenticeship Forward-Telecommunications Voice		04-361-138-310	07/01/19 - 06/30/20	\$ 11,560	11,558	-	11,558	-	-
<b>Total Wisconsin Dept. of Workforce Development</b>				<b>\$ 356,640</b>	<b>\$ 113,321</b>	<b>\$ 15,308</b>	<b>\$ 128,629</b>	<b>\$ -</b>	
<b><u>Wisconsin Department of Revenue</u></b>									
State Aid-Personal Property Tax	835.103	N/A	07/01/19 - 06/30/20	383,515	383,515	-	383,515	-	-
State Aid-Computers	835.109	N/A	07/01/19 - 06/30/20	607,615	607,615	-	607,615	-	-
<b>Total Wisconsin Department of Revenue</b>				<b>\$ 991,130</b>	<b>\$ 991,130</b>	<b>\$ -</b>	<b>\$ 991,130</b>	<b>\$ -</b>	
<b>Total State Financial Awards</b>				<b>\$ 79,375,624</b>	<b>\$ 78,317,945</b>	<b>\$ 344,443</b>	<b>\$ 78,662,388</b>	<b>\$ 16,785</b>	

**MADISON AREA TECHNICAL COLLEGE DISTRICT  
NOTES TO SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED JUNE 30, 2020**

NOTE A - SIGNIFICANT ACCOUNTING POLICY

The accompanying Schedule of Expenditures of State Awards is prepared on the accrual basis of accounting.

NOTE B - RECONCILIATION OF STATE AWARDS TO THE BASIC FINANCIAL STATEMENTS

A schedule reconciling total state awards to amounts reported in the basic financial statements follows:

State revenues from Schedule of Expenditures of State Awards	<u>\$</u>	<u>78,317,947</u>
State grants revenue is presented on the basic financial statements as follows:		
Operating	\$	4,360,701
Non-operating		73,957,246
Other		<u>-</u>
	<u>\$</u>	<u>78,317,947</u>

NOTE C - PROGRAMS NOT SUBJECT TO SINGLE AUDIT

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

ID Number	Funding Agency	Name of Program	Amount
20.395(4)(aq)	Department of Transportation	Motorcycle Training	\$ 26,901
235.105	Higher Education Aids Board	Remission of Fees for Veterans and Dependents	123,387
370.503	Department of Natural Resources	Aid in Lieu of DNR Property Taxes	87,840
835.109	Department of Revenue	State Aid - Computers	607,615
835.103	Department of Revenue	State Aid - Personal Property Tax	383,515



**MADISON AREA TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2020**

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

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**Financial Statements**

- 1. Type of auditors’ report issued: Unmodified
- 2. Internal control over financial reporting:
  - Material weakness(es) identified? \_\_\_\_\_ yes        X   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        X   none reported
- 3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes        X   no

**Federal Awards**

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

**Identification of Major Federal Programs**

<b>CFDA Number(s)</b>	<b>Name of Federal Program or Cluster</b>
<i>Student Financial Assistance Cluster</i>	
84.007	Federal Supplemental Educational Opportunity Grants
84.268	Federal Direct Student Loans
84.033	Federal Work-Study Program
84.069	Federal Pell Grant Program
84.425E, 84.425F	Education Stabilization Fund Under the Coronavirus Aid and Relief and Economic Security Act: Higher Education Emergency Relief Fund (HEERF)

Dollar threshold used to distinguish between Type A and Type B programs: \$   750,000  

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

**MADISON AREA TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2020**

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

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**State Financial Assistance**

1. Internal control over state projects:

- Material weakness(es) identified?      \_\_\_\_\_ yes        X   no
  
- Significant deficiency(ies) identified  
that are not considered to be  
material weakness(es)?      \_\_\_\_\_ yes        X   none reported

2. Type of auditors’ report issued on  
compliance for state projects:      Unmodified

3. Any audit findings disclosed that are  
required to be reported in accordance  
with state requirements?      \_\_\_\_\_ yes        X   no

**Identification of Major State Projects**

<b>CSFA Number(s)</b>	<b>Name of State Project</b>
292.162	Property Tax Relief Aid

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

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**Section II – Financial Statement Findings**

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

**MADISON AREA TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2020**

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

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Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

**MADISON AREA TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2020**

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**Section IV – Other Issues**

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

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

    Technical College System Board: No

Was a management letter or other document conveying audit comments issued as a result of this audit? No

Name and signature of Director:

  
Shannon Small, CPA

Date of report:

March 3, 2021