



Fox Valley
TECHNICAL COLLEGE®
Knowledge That Works

**Federal and State Single Audit Information
and Reports of Independent Certified Public Accountants**

For the Fiscal Year ended June 30, 2020



Fox Valley Technical College
1825 N. Bluemound Dr. P.O. Box 2277 Appleton, WI 54912-2277
1-800-735-FVTC

fvtc.edu

FOX VALLEY TECHNICAL COLLEGE DISTRICT
June 30, 2020

Table of Contents

	<u>Page No.</u>
Table of Contents	1
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 <i>Government Auditing Standards</i>	2 - 3
Independent Auditors' Report on Compliance for each Major Federal and State Program and on Internal Control Over Compliance Required by Uniform Guidance and the <i>State Single Audit Guidelines</i>	4 - 6
Schedule of Expenditures of Federal Awards	7 - 10
Schedule of Expenditures of State Awards	11 – 12
Notes to the Schedules of Expenditures of Federal and State Awards	13
Schedule of Findings and Questioned Costs	14 – 16
Schedule of Prior Year Audit Findings and Corrective Action Plan	17

**Independent Auditor’s 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
Fox Valley Technical College District
Appleton, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States 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 discretely presented component unit of Fox Valley Technical College District (the “District”), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated December 1, 2020. The financial statements of the Fox Valley Technical College Foundation, Inc. (the “Foundation”), a discretely presented component unit, were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Foundation.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (“internal control”) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or 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 the attention of those charged with governance.

Our consideration of internal control over financial reporting 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 District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Wipfli LLP

December 1, 2020
Madison, Wisconsin

Independent Auditor's Report on Compliance For Each Major Federal and State Program and on Internal Control Over Compliance Required by Uniform Guidance and the State Single Audit Guidelines

To the Board of Trustees
Fox Valley Technical College District
Appleton, Wisconsin

Report on Compliance for Each Major Federal and State Program

We have audited Fox Valley Technical College District's (the "District") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the *State of Wisconsin Single Audit Guidelines*, issued by the Wisconsin Department of Administration, that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2020. The District's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility for Compliance

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *State of Wisconsin Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Those standards and the Uniform Guidance 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 the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. The financial statements of the Fox Valley Technical College Foundation, Inc., were not audited in accordance with *Government Auditing Standards*.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the District's compliance.

Opinion

In our opinion, the Fox Valley Technical College District complied, in all material respects, with the requirements referred to above that could have a direct and material effect on its major federal and state programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control with the types of requirements that could have a direct and material effect on a 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 in accordance with the Uniform Guidance and *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control 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 is a deficiency, or combination of deficiencies, in internal control, 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 is a deficiency in internal control, or a combination of deficiencies, in internal control with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control, yet important enough to merit the attention of those charged with governance.

Our consideration of the 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. 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.

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

We have audited the financial statements of Fox Valley Technical College District as of and for the year ended June 30, 2020, and have issued our report thereon dated December 1, 2020, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on these financial statements as a whole. 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 State of Wisconsin Single Audit Guidelines and are not a required part of the 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

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

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

Wipfli LLP

January 11, 2021
Madison, Wisconsin

Fox Valley Technical College District
Schedule of Expenditures of Federal Awards
Year ended June 30, 2020

Assistance Program	Federal Catalog Number	Grant Number	Grant Period	Federal Grant Amount	Federal Revenue	Match	Passed Through to Sub-Recipients	Total Expenditures
U.S. Department of Agriculture								
Farm Business Management and Benchmarking Competitive Grants Program								
<i>Passed through the University of Missouri</i>								
Expanding Farming Benchmarking Results through Collaborations and Mentoring	10.319	C00066315-4	09-01-19 - 08-31-21	96,153	19,930	-	-	19,930
Child and Adult Care Food Program								
Passed through the State of Wisconsin Department of Public Instruction	10.558		07-01-19 - 06-30-20	12,342	12,342	49,923	-	62,265
Total - U.S. Department of Agriculture				108,495	32,272	49,923	-	82,195
U.S. Department of the Interior								
Indian Education Higher Education Grant Program								
Bureau of Indian Affairs	15.114		07-01-19 - 06-30-20	106,525	106,525	-	-	106,525
Total - U.S. Department of the Interior				106,525	106,525	-	-	106,525
U.S. Department of Justice								
Comprehensive Approaches to Sex Offender Management Discretionary Grant (CASOM)								
SMART Promoting Evidence Integration in Sex Offender Management FY 2015	16.203	2015-AW-BX-K005	10-01-15 - 09-30-19	250,000	9,924	-	-	9,924
SMART Promoting Evidence Integration in Sex Offender Management FY 2017	16.203	2015-AW-BX-K005	10-01-17 - 09-30-19	500,000	70,444	-	-	70,444
Total - Comprehensive Approaches to Sex Offender Management Discretionary Grant (CASOM)				750,000	80,368	-	-	80,368
OVW Technical Assistance Initiative								
OVW Training & Technical Assistance Initiative FY 2017	16.526	2017-TA-AX-K068	10-01-17 - 09-30-22	450,000	160,613	-	16,867	160,613
Missing Children's Assistance								
Internet Crimes Against Children Specialized Training on Tools & Technology FY 2017	16.543	2016-MC-FX-K025	10-01-17 - 12-31-19	400,000	4,573	-	-	4,573
Internet Crimes Against Children Specialized Training on Tools & Technology FY 2018	16.543	2016-MC-FX-K025	10-01-18 - 12-31-19	400,000	175,247	-	-	175,247
Internet Crimes Against Children Entry Level & Core Training FY 2016	16.543	2016-MC-FX-K026	10-01-16 - 12-31-19	1,100,000	18,311	-	-	18,311
Internet Crimes Against Children Entry Level & Core Training FY 2017	16.543	2016-MC-FX-K026	10-01-17 - 12-31-19	1,100,000	2,967	-	-	2,967
Internet Crimes Against Children Entry Level & Core Training FY 2018	16.543	2016-MC-FX-K026	10-01-18 - 12-31-19	1,100,000	645,916	-	-	645,916
Missing & Exploited Children Training & Technical Assistance Program FY 2017	16.543	2017-MC-FX-K002	10-01-17 - 09-30-21	1,800,000	72,773	-	-	72,773
Missing & Exploited Children Training & Technical Assistance Program FY 2018	16.543	2017-MC-FX-K002	10-01-18 - 09-30-21	1,800,000	953,311	-	76,937	953,311
Missing & Exploited Children Training & Technical Assistance Program FY 2019	16.543	2017-MC-FX-K002	10-01-19 - 09-30-21	1,800,000	603,606	-	23,925	603,606
AMBER Training & Technical Assistance Program FY 2017	16.543	2017-MC-FX-K003	10-01-17 - 09-30-21	2,400,000	(2,897)	-	-	(2,897)
AMBER Training & Technical Assistance Program FY 2018	16.543	2017-MC-FX-K003	10-01-18 - 09-30-21	3,400,000	1,378,608	-	44,012	1,378,608
AMBER Training & Technical Assistance Program FY 2019	16.543	2017-MC-FX-K003	10-01-19 - 09-30-21	4,400,000	1,314,833	-	23,690	1,314,833
Internet Crimes Against Children Program Support FY 2017	16.543	2017-MC-FX-K004	10-01-17 - 09-30-21	2,000,000	39,496	-	-	39,496
Internet Crimes Against Children Program Support FY 2018	16.543	2017-MC-FX-K004	10-01-18 - 09-30-21	2,000,000	744,003	-	-	744,003
Internet Crimes Against Children Program Support FY 2019	16.543	2017-MC-FX-K004	10-01-19 - 09-30-21	1,860,000	448,622	-	-	448,622
Strengthening Tools & Technology for Combating Child Exploitation:Category 1 FY 2018	16.543	2018-MC-FX-K058	10-01-18 - 09-30-21	750,000	304,719	-	-	304,719
Strengthening Tools & Technology for Combating Child Exploitation:Category 2 FY 2018	16.543	2018-MC-FX-K063	10-01-18 - 09-30-21	500,000	195,453	-	-	195,453
Internet Crimes Against Children Specialized Training on Tools & Technology FY 2018	16.543	2019-MC-FX-K007	10-01-19 - 12-31-20	500,000	128,541	-	-	128,541
Internet Crimes Against Children Entry Level & Core Training FY 2019	16.543	2019-MC-FX-K010	10-01-19 - 12-31-20	2,000,000	570,243	-	-	570,243
Strengthening Investigative Tools & Tech for Combating Child Exploitation FY 2019	16.543	2019-MC-FX-K064	10-01-19 - 12-31-20	1,152,063	96,977	-	48,562	96,977
Total - Missing Children's Assistance				30,462,063	7,695,302	-	217,126	7,695,302
National Institute of Justice Research, Evaluation, and Development Project Grants								
<i>Passed through the University of Massachusetts</i>								
Information Sharing & Its Effect on Tracking Sex Offenders & Community Awareness	16.560	S5100000028482	02-01-15 - 12-31-19	93,718	8,016	-	-	8,016
Crime Victim Assistance								
<i>Passed through the Wisconsin Department of Justice</i>								
Wisconsin Serving Victims of Crime Conference	16.575	2016-VA-GX-0065	01-01-19 - 09-30-19	35,482	34,169	32,361	-	66,530
Wisconsin State Victim Assistance Academy	16.575	2016-VA-GX-0065	01-01-19 - 09-30-19	11,097	9,691	3,150	-	12,841
Total - Crime Victim Assistance				46,579	43,860	35,511	-	79,371

Fox Valley Technical College District
Schedule of Expenditures of Federal Awards
Year ended June 30, 2020

Assistance Program	Federal Catalog Number	Grant Number	Grant Period	Federal Grant Amount	Federal Revenue	Match	Passed Through to Sub-Recipients	Total Expenditures
Crime Victim Assistance/Discretionary Grants								
American Indian/Alaska Native Training & Technical Assistance Program FY 2015	16.582	2015-MU-GX-K075	10-01-15 - 09-30-18	2,000,000	(91)	-	-	(91)
American Indian/Alaska Native Training & Technical Assistance Program FY 2018	16.582	2018-MU-GX-K064	10-01-18 - 09-30-21	2,150,000	534,011	-	137,798	534,011
Total - Crime Victim Assistance/Discretionary Grants				4,150,000	533,920	-	137,798	533,920
Tribal Court Assistance Program								
Tribal Justice System Capacity Building-Strategic Planning FY 2016	16.608	2016-IC-BX-K002	10-01-16 - 09-30-20	625,000	155,217	-	-	155,217
Tribal Corrections Capacity Building-Community Corrections Capacity FY 2016	16.608	2018-S4-BX-K002	10-01-18 - 09-30-20	600,000	271,772	-	53,657	271,772
Tribal Justice System Capacity Building-Strategic Planning FY 2019	16.608	2019-IC-BX-K002	10-01-19 - 09-30-21	589,998	66,659	-	39,173	66,659
Tribal Justice Training & Technical Assistance: Alcohol & Substance Abuse Crime	16.608	2019-MU-BX-K031	10-01-19 - 09-30-21	1,250,000	167,426	-	16,101	167,426
<i>Passed through the University of North Dakota</i>								
Tribal Justice Training & Technical Assistance: Responding to Violent Crime	16.608	2019-IC-BX-K003	10-01-19 - 09-30-21	50,000	1,312	-	-	1,312
Total - Tribal Court Assistance Program				3,114,998	662,386	-	108,931	662,386
Public Safety Partnership and Community Policing Grants								
COPS Online Training Development FY 2017	16.710	2017-CK-WX-K007	09-01-17 - 08-31-20	313,487	103,503	-	-	103,503
COPS Tribal Community Policing Training & Technical Assistance Project FY 2017	16.710	2017-HE-WX-K001	09-01-17 - 08-31-20	450,000	71,104	-	-	71,104
Total - Public Safety Partnership and Community Policing Grants				763,487	174,607	-	-	174,607
Edward Byrne Memorial Justice Assistance Grant Program								
<i>Passed through the Police Foundation</i>								
Law Enforcement National Initiatives: Improving Responses to CJ Issues FY 2017	16.738	SUB2016MUBXK005	10-01-17 - 09-30-19	385,092	74,600	-	-	74,600
Law Enforcement National Initiatives: Improving Responses to CJ Issues FY 2018	16.738	SUB2016MUBXK005	10-01-19 - 09-30-21	240,000	108,370	-	-	108,370
Total - Edward Byrne Memorial Justice Assistance Grant Program				625,092	182,970	-	-	182,970
Support for Adam Walsh Act Implementation Grant Program								
SORNA Workshops & National Symposium FY 2016	16.750	2016-AW-BX-K001	08-01-16 - 07-31-20	750,000	74,729	-	-	74,729
SORNA Tribal Training & Technical Assistance Program FY 2017	16.750	2017-AW-BX-K001	10-01-17 - 09-30-20	1,000,000	455,772	-	600	455,772
Total - Support for Adam Walsh Act Implementation Grant Program				1,750,000	530,501	-	600	530,501
Edward Byrne Memorial Competitive Grant Program								
Tribal Justice System Planning Process (TJSPP) FY 2014	16.751	2012-IC-BX-K004	10-01-14 - 09-30-19	896,692	5,731	-	-	5,731
Tribal Justice System Planning Process (TJSPP) FY 2015	16.751	2012-IC-BX-K004	10-01-15 - 09-30-19	625,000	154,532	-	44,856	154,532
Total - Edward Byrne Memorial Competitive Grant Program				1,521,692	160,263	-	44,856	160,263
Byrne Criminal Justice Innovation Program								
Tribal Justice System Capacity Building Training & Technical Assistance FY 2018	16.817	2016-IC-BX-K002	03-30-19 - 09-30-20	394,311	356,713	-	74,686	356,713
VOCA Tribal Victim Services Set-Aside Program								
Tribal Set-Aside Training & Technical Assistance Program FY 2018	16.841	2018-VO-GX-K001	10-01-18 - 09-30-21	1,325,000	412,515	-	-	412,515
Total - U.S. Department of Justice				45,446,940	11,002,034	35,511	600,864	11,037,545
<u>U.S. Department of Labor</u>								
Workforce Investment Act Cluster								
WIA Adult Program								
<i>Passed through the Bay Area Workforce Development Board</i>								
Youth & Young Adult Career Pathway Development Services	17.258	20OUT YTH CS OS	07-01-19 - 06-30-20	38,988	38,542	-	-	38,542
WIA Youth Activities								
<i>Passed through the Bay Area Workforce Development Board</i>								
Youth & Young Adult Career Pathway Development Services	17.259	20OUT YTH CS OS	07-01-19 - 06-30-20	127,951	85,246	-	-	85,246
Total - WIA Cluster				166,939	123,788	-	-	123,788
H-1B High Growth Job Training Grants								
<i>Passed through the Wisconsin Technical College System Board</i>								
Wisconsin Apprenticeship Growth & Expansion (WAGES) - Industrial Manufacturing	17.268	12337155110	07-01-19 - 06-30-20	20,717	20,717	-	-	20,717
Total - U.S. Department of Labor				187,656	144,505	-	-	144,505

Fox Valley Technical College District
Schedule of Expenditures of Federal Awards
Year ended June 30, 2020

Assistance Program	Federal Catalog Number	Grant Number	Grant Period	Federal Grant Amount	Federal Revenue	Match	Passed Through to Sub-Recipients	Total Expenditures
U.S. Department of State								
Academic Exchange Programs - Undergraduate Programs								
<i>Passed through the International Research & Exchanges Board (IREX)</i>								
Tunisia Community College Scholarship Program 2019-2020	19.009		07-01-19 - 06-30-20	44,800	42,986	-	-	42,986
Public Diplomacy Programs								
<i>Passed through the American Councils for International Education</i>								
United States Timor-Leste (USTL) Program	19.040	SLMAQM18CA2024	07-01-19 - 06-30-20	11,650	10,256	-	-	10,256
Year of Exchange in America for Russians (YEAR) Program	19.040	SLMAQM18CA2024	07-01-19 - 06-30-20	30,450	30,409	-	-	30,409
Total - Public Diplomacy Programs				42,100	40,665	-	-	40,665
Professional and Cultural Exchange Programs - Citizen Exchanges								
<i>Passed through Cultural Vistas</i>								
Congress Bundestag Youth Exchange	19.415		07-01-19 - 06-30-20	4,557	4,557	-	-	4,557
Total - U.S. Department of State				91,457	88,208	-	-	88,208
U.S. Department of Treasury								
<i>Passed through the Wisconsin Department of Administration</i>								
COVID-19 - Coronavirus Relief Fund	21.019		07-01-19 - 06-30-20	520,232	27,361	-	-	27,361
Total - U.S. Department of Transportation				520,232	27,361	-	-	27,361
U.S. Department of Transportation								
<i>Passed through the Wisconsin Technical College System Board</i>								
Interagency Hazardous Materials Public Sector Training & Planning Grants	20.703		07-01-19 - 06-30-20	8,572	8,572	-	-	8,572
Total - U.S. Department of Transportation				8,572	8,572	-	-	8,572
U.S. Department of Education								
Adult Education - Basic Grants to States								
<i>Passed through the Wisconsin Technical College System Board</i>								
Adult Basic Skills Comprehensive Services	84.002	12189146120	07-01-19 - 06-30-20	275,106	275,106	596,526	-	871,632
Integrated English Literacy & Civics Education (IELCE)	84.002	12190146160	07-01-19 - 06-30-20	2,292	2,292	4,970	-	7,262
Special Focus-ABE Program for the Incarcerated	84.002	12191146110	07-01-19 - 06-30-20	74,868	74,868	24,956	-	99,824
Total - Adult Education - Basic Grants to States				352,266	352,266	626,452	-	978,718
Higher Education Institutional Aid	84.031		07-01-19 - 06-30-20	5,985	5,985	-	-	5,985
Career & Technical Education Basic Grants to States								
<i>Passed through the Wisconsin Technical College System Board</i>								
Perkins Career Prep	84.048	12263150210	07-01-19 - 06-30-20	49,584	49,584	-	-	49,584
Perkins Support Services for Student Success	84.048	12264150230	07-01-19 - 06-30-20	502,176	502,176	322,715	-	824,891
Perkins NTO Recruitment and Retention Services	84.048	12265150260	07-01-19 - 06-30-20	33,478	33,478	-	-	33,478
Perkins Strengthening Career & Technical Education-Welding	84.048	12266150250	07-01-19 - 09-30-20	133,914	118,124	-	-	118,124
Perkins Reserve Fund: Capacity Building for Equity & Inclusion	84.048	12302150220	07-01-19 - 06-30-20	53,255	53,255	-	-	53,255
Total - Career & Technical Education Basic Grants to States				772,407	756,617	322,715	-	1,079,332
Rehabilitation Services Vocational Rehabilitation Grants to States								
<i>Passed through the Wisconsin Department of Workforce Development</i>								
Rehabilitation Services-Vocational Rehabilitation Grants to States	84.126		07-01-19 - 06-30-20	54,504	54,504	-	-	54,504
Higher Education Emergency Relief Fund								
COVID-19 - CARES Act: Emergency Student Aid	84.425E	P425E200962	04-22-20 - 04-21-21	1,299,408	682,357	-	-	682,357
COVID-19 - CARES Act: Institutional Relief Funds	84.425F	P425F200864	03-01-20 - 06-30-21	1,299,408	680,008	-	-	680,008
Total - Higher Education Emergency Relief Fund				2,598,816	1,362,365	-	-	1,362,365

Fox Valley Technical College District
Schedule of Expenditures of Federal Awards
Year ended June 30, 2020

Assistance Program	Federal Catalog Number	Grant Number	Grant Period	Federal Grant Amount	Federal Revenue	Match	Passed Through to Sub-Recipients	Total Expenditures
Student Financial Assistance Cluster								
Federal Supplemental Educational Opportunity Grants	84.007		07-01-19 - 06-30-20	145,054	145,054	26,646	-	171,700
Federal Work-Study Program	84.033		07-01-19 - 06-30-20	253,748	253,748	38,918		292,666
Federal Pell Grant Program								
PELL Grants	84.063		07-01-19 - 06-30-20	6,803,325	6,803,325	-	-	6,803,325
PELL Grants - Administrative Fee	84.063		07-01-19 - 06-30-20	11,055	11,055	-	-	11,055
			Total - Federal Pell Grant Program	6,814,380	6,814,380	-	-	6,814,380
Federal Direct Student Loans								
Direct PLUS Loans	84.268		07-01-19 - 06-30-20	236,060	236,060	-	-	236,060
Direct Subsidized Loans	84.268		07-01-19 - 06-30-20	4,287,579	4,287,579	-	-	4,287,579
Direct Unsubsidized Loans	84.268		07-01-19 - 06-30-20	3,635,516	3,635,516	-	-	3,635,516
			Total - Federal Direct Student Loans	8,159,155	8,159,155	-	-	8,159,155
			Total - Student Financial Assistance Cluster	15,372,337	15,372,337	65,564	-	15,437,901
			Total - U.S. Department of Education	19,156,315	17,904,074	1,014,731	-	18,918,805
U.S. Department of Health and Human Services								
Temporary Assistance for Needy Families								
<i>Passed through the Wisconsin Department of Children & Families</i>								
WI Shares Program	93.558		07-01-19 - 06-30-20	32,548	32,548	-	-	32,548
YoungStar Program	93.558		07-01-19 - 06-30-20	13,318	13,318	-	-	13,318
COVID-19 YoungStar Program	93.558		07-01-19 - 06-30-20	10,942	10,942	-	-	10,942
			Total - Temporary Assistance for Needy Families	56,808	56,808	-	-	56,808
Chafee Foster Care Independence Program								
<i>Passed through the Bay Area Workforce Development Board</i>								
Bay Area DWD Youth Case Management	93.674	20OUT YTH CS OS	07-01-19 - 06-30-20	-	41,239	-	-	41,239
Medical Assistance Program								
<i>Passed through the Wisconsin Department of Health Services</i>								
Wiscaregiver Career Program Training Subaward	93.778	435600-G18-0680TECHCOL-00	06-01-18 - 02-29-20	29,610	9,450	-	-	9,450
			Total - U.S. Department of Health and Human Services	86,418	107,497	-	-	107,497
U.S. Department of Homeland Security								
Assistance to Firefighters Grant								
<i>Passed through the Wisconsin Technical College System Board</i>								
Assistance to Firefighters	97.044	12338153110	07-01-19 - 08-03-20	31,897	6,326	949	-	7,275
			Total - U.S. Department of Homeland Security	31,897	6,326	949	-	7,275
TOTAL FEDERAL AWARDS				65,744,507	29,427,374	1,101,114	600,864	30,528,488

Reconciliation of Federal Revenue to Basic Financial Statements

Operating Revenues	28,029,075
Nonoperating Revenues	1,389,726
Add: Hazardous Materials Public Sector Training & Planning Grants	8,572
Rounding	1
	<u>29,427,374</u>

The notes to the Schedule of Expenditures of Federal and State Awards along with the Independent Auditor's Report are to be read in conjunction with this report.

Fox Valley Technical College District
Schedule of Expenditures of State Awards
Year ended June 30, 2020

Assistance Program	State Catalog Number	Grant Number	Grant Period	State Grant Amount	State Revenue	Match	Passed Through to Sub-Recipients	Total Expenditures
Wisconsin Department of Transportation								
Motorcycle Safety								
Motorcycle Basic Rider Course 2020	20.395(4)(AQ)		07-01-19 - 06-30-20	21,033	21,033	20,408	-	41,441
Total - Wisconsin Department of Transportation				21,033	21,033	20,408	-	41,441
Wisconsin Department of Veterans Affairs								
Veterans Employment and Entrepreneurship Grant Program								
<i>Passed Through Fox Valley Technical College Foundation</i>								
E-seed Entrepreneurial Training: Veterans Edition Innovation Accelerator	20.485(2)(QM)		09-01-19 - 07-31-20	97,800	78,753	-	-	78,753
Total - Wisconsin Department of Veterans Affairs				97,800	78,753	-	-	78,753
Higher Education Aids Board								
Wisconsin Tuition Grants	235.101		07-01-19 - 06-30-20	15,600	15,600	-	-	15,600
Wisconsin Higher Education Grant	235.102		07-01-19 - 06-30-20	1,365,513	1,365,513	-	-	1,365,513
Remission of Fees for Veterans & Dependents	235.105		07-01-19 - 06-30-20	211,148	211,148	-	-	211,148
Minority Undergraduate Retention	235.107		07-01-19 - 06-30-20	20,905	20,905	-	-	20,905
Academic Excellence Scholarship	235.109		07-01-19 - 06-30-20	1,125	1,125	1,125	-	2,250
Talent Incentive Program	235.114		07-01-19 - 06-30-20	27,300	27,300	-	-	27,300
Nursing Student Loan	235.117		07-01-19 - 06-30-20	12,000	12,000	-	-	12,000
Technical Excellence Scholarship	235.119		07-01-19 - 06-30-20	123,865	123,865	123,865	-	247,730
Indian Student Assistance	235.132		07-01-19 - 06-30-20	14,525	14,525	-	-	14,525
Total - Higher Education Aids Board				1,791,981	1,791,981	124,990	-	1,916,971
Wisconsin Department of Public Instruction								
Minority Group Scholarships								
DPI-Career Exploration Camps: LETTIE & Camp HERO	255.903	DPI-903	07-01-19 - 06-30-21	49,000	6,177	-	-	6,177
Total - Wisconsin Department of Public Instruction				49,000	6,177	-	-	6,177
Wisconsin Technical College System Board								
Emergency Assistance								
FVTC Student Emergency Assistance	292.104	12-260-104-110	07-01-19 - 08-30-20	26,889	26,431	-	-	26,431
State Aids for Technical Colleges								
General State Aid Revenue	292.105		07-01-19 - 06-30-20	10,200,247	10,200,247	-	-	10,200,247
Grants to District Boards								
ABC Electrician Apprentice Expansion	292.124	12-336-124-110	07-01-19 - 06-30-20	10,632	10,632	-	-	10,632
Addressing Employer Needs: Hospitality Management	292.124	12-257-124-130	07-01-19 - 06-30-21	255,606	105,995	-	-	105,995
Adult Mental Health First Aid Training	292.124	12-341-124-190	01-28-20 - 01-27-21	20,000	20,000	-	-	20,000
Culinary & ABE/ELL: Food Service Production	292.124	12-256-124-130	07-01-19 - 06-30-21	182,600	77,244	-	-	77,244
Diesel Technology Career Pathways	292.124	12-254-124-120	07-01-19 - 09-30-20	300,000	283,581	100,000	-	383,581
Electrical & Instrumentation Apprentice Expansion	292.124	12-335-124-110	07-01-19 - 06-30-20	21,507	21,507	-	-	21,507
FVTC Knowledge Networks	292.124	12-262-124-150	07-01-19 - 09-30-20	73,080	28,822	36,540	-	65,362
FVTC Support Services for Keeping Student on the Path	292.124	12-261-124-160	07-01-19 - 06-30-20	222,760	222,760	74,253	-	297,013
Industry 4.0 Consortium - Automated, Manufacturing Systems	292.124	12-258-124-130	07-01-19 - 06-30-21	749,968	491,382	-	83,946	491,382
IT Student Support Utilizing Virtual & Augmented Reality	292.124	12-196-124-139	07-01-18 - 09-30-20	471,493	248,421	-	-	248,421
Nudging Students Along the Path	292.124	12-298-124-190	07-01-19 - 06-30-20	16,590	16,590	-	-	16,590
Plumbing Apprenticeship Expansion	292.124	12-334-124-110	07-01-19 - 06-30-20	26,899	26,899	-	-	26,899
Robust Partnerships in ABE & GED/HSED Career Pathways	292.124	12-255-124-120	07-01-19 - 06-30-20	450,000	450,000	83,307	200,079	533,307
Skills to Achieve Operational Excellence	292.124	12-222-124-179	07-01-18 - 11-30-19	114,059	15,973	-	-	15,973
Veterinary Technician	292.124	12-259-124-140	07-01-19 - 06-30-20	200,000	200,000	-	-	200,000
WTCS/UW/WAICU Transfer Coordinator Meeting	292.124	12-312-124-190	10-09-19 - 10-08-20	3,100	1,717	-	-	1,717
Workforce Advancement Training								
Addressing a Healthcare Specialized Skills Gap	292.124	12-297-124-179	07-01-18 - 08-31-19	29,561	3,965	-	-	3,965
Automated Manufacturing - Implementing Industry 4.0	292.124	12-223-124-179	07-01-18 - 08-31-19	200,000	11,743	-	-	11,743
Advanced Manufacturing	292.124	12-290-124-170	07-01-19 - 08-31-20	200,000	167,632	-	-	167,632
Basic GMAW Welding & Workplace Essentials Program	292.124	12-293-124-170	07-01-19 - 08-31-20	69,895	49,631	-	-	49,631

Fox Valley Technical College District
Schedule of Expenditures of State Awards
Year ended June 30, 2020

Assistance Program	State Catalog		Grant Period	State Grant	State	Match	Passed	Total
	Number	Grant Number		Amount	Revenue		Through to Sub-Recipients	
Construction Cross-Functional Skills Initiative	292.124	12-225-124-179	07-01-18 - 11-30-19	30,860	4,154	-	-	4,154
Construction Cross-Functional Skills Initiative	292.124	12-294-124-170	07-01-19 - 11-30-20	69,700	12,338	-	-	12,338
First-line Leadership: Core Skills to Boost Performance & Pathways	292.124	12-221-124-179	07-01-18 - 08-31-19	184,069	9,216	-	-	9,216
First-line Leadership: Core Skills to Boost Performance & Pathways	292.124	12-291-124-170	07-01-19 - 11-30-20	191,766	163,603	-	-	163,603
Skills to Achieve Operational Excellence	292.124	12-292-124-170	07-01-19 - 11-30-20	114,395	82,266	-	-	82,266
Transportation & Safety Awareness Program	292.124	12-224-124-179	07-01-18 - 11-30-19	29,261	15,500	-	-	15,500
<i>Passed through Moraine Park Technical College</i>								
Advanced Manufacturing Network-Northeast	292.124	10-552-124-189	11-19-18 - 11-18-19	10,500	9,939	-	-	9,939
Advanced Manufacturing Networks (AMN) Northeast (NE) Project	292.124	11-040-124-180	11-21-19 - 11-20-20	8,478	832	-	-	832
<i>Passed through Northcentral Technical College</i>								
WTCS Truck Driving Consortium Sub-award: Meeting the Entry-Level Driver Training (ELDT)	292.124	15-867-124-180	09-09-19 - 09-08-20	9,343	9,343	-	-	9,343
Total - Grants to District Boards				4,266,122	2,761,685	294,100	284,025	3,055,785
Truck Driving Training Program	292.128	12-308-128-110	07-01-19 - 06-30-20	202,313	202,313	-	-	202,313
Fire Fighter Training 2%	292.137		07-01-19 - 06-30-20	58,780	58,780	-	-	58,780
Property Tax Relief Aid	292.162		07-01-19 - 06-30-20	29,119,516	29,119,516	-	-	29,119,516
Total - Wisconsin Technical College System Board				43,873,867	42,368,972	294,100	284,025	42,663,072
Wisconsin Department of Natural Resources								
Aids in Lieu of Taxes								
State Aid in lieu of Property Taxes	370.503	---	07-01-19 - 06-30-20	46,360	46,360	-	-	46,360
Total - Wisconsin Department of Natural Resources				46,360	46,360	-	-	46,360
Wisconsin Department of Workforce Development								
Wisconsin Fast Forward								
<i>Passed through the Wisconsin Department of Workforce Development</i>								
WFF Class B CDL Certification for High School Students	445.109	EF-181-HS1-000	06-30-18 - 06-30-20	99,954	26,284	13,088	-	39,372
WFF Dual Credit Teacher Training Grant	445.109	EF-181-DE1-000	06-01-18 - 06-30-21	275,000	66,724	19,711	-	86,435
Total - Wisconsin Fast Forward				374,954	93,008	32,799	-	125,807
<i>Passed through the Wisconsin Department of Workforce Development</i>								
Rehabilitation Services-Vocational Rehabilitation Grants to States	445.509		07-01-19 - 06-30-20	14,752	14,752	-	-	14,752
Total - Wisconsin Department of Workforce Development				389,706	107,760	32,799	-	140,559
Wisconsin Department of Revenue								
State Aid-Personal Property Tax	835.103		07-01-19 - 06-30-20	215,593	215,593	-	-	215,593
State Aid-Computers	835.109		07-01-19 - 06-30-20	281,575	281,575	-	-	281,575
Total - Wisconsin Department of Revenue				497,168	497,168	-	-	497,168
TOTAL STATE AWARDS				46,766,915	44,918,204	472,297	284,025	45,390,501

Reconciliation of State Revenue to Basic Financial Statements

Operating Revenues	5,054,914
Nonoperating Revenues	39,863,291
Rounding	(1)
	44,918,204

The notes to the Schedule of Expenditures of Federal and State Awards along with the Independent Auditor's Report are to be read in conjunction with this report.

FOX VALLEY TECHNICAL COLLEGE DISTRICT
Notes to the Schedules of Expenditures of Federal and State Awards
For the Year Ended June 30, 2020

NOTE A - BASIS OF PRESENTATION

The accompany Schedules of Expenditures of Federal and State Awards includes the federal and state grant activity of Fox Valley Technical College District (“the District”) under programs of federal and state government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and State of Wisconsin *Single Audit Guidelines*. Because the Schedule presents only a selected portion of the operation of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

NOTE B - SIGNIFICANT ACCOUNTING POLICIES

Revenues and expenditures in the schedules are presented in accordance with the accrual basis of accounting and are in agreement with amounts reported in the Fox Valley Technical College District’s 2019-2020 basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Match represents District contributions to federal and state programs and includes adjustments for prior year transactions.

NOTE C – INDIRECT COST RATE

The District has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - OVERSIGHT AGENCIES

The U.S. Department of Health and Human Services has been designated the federal oversight agency for the District. The Wisconsin Technical College System Board is the state oversight agency for the District.

FOX VALLEY 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 auditor’s report issued?	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
Material weaknesses identified?	No
Significant deficiencies identified?	No
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 the Uniform Guidance [2 CFR 200.516(a)]?	No

Identification of major federal programs:

<u>Name of Federal Major Program or Cluster</u>	<u>CFDA No.</u>
Student Financial Aid Cluster:	
Federal Supplemental Educational Opportunity Grants	84.007
Federal Direct Student Loans	84.268
Federal Work-Study Program	84.033
Federal Pell Grant Program	84.063
COVID-19 – CARES Act	84.425

Dollar threshold used to distinguish between Type A and Type B programs:	
Federal	\$882,821
Auditee qualified as low-risk auditee?	Yes

FOX VALLEY TECHNICAL COLLEGE DISTRICT
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2020

Section I – Summary of Auditors’ Results (Continued)

State Awards

Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified?	No
Type of auditor’s report issued on compliance for major program	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the <i>State of Wisconsin Single Audit Guidelines</i> ?	No
Identification of major state programs:	
<u>Name of State Program</u>	<u>State I.D. Number</u>
State Aids for Vocational, Technical, and Adult Education	292.105
Property Tax Relief Aid	292.162
Dollar threshold used to distinguish between Type A and Type B programs:	
State	\$250,000

Section II – Basic Finance Statement Findings as Required by Government Auditing Standards

Finding Number	Internal Control Finding
-------------------	--------------------------

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

Section III – Federal Award and State Financial Assistance Findings

Finding Number	Uniform Guidance Findings	Questioned Costs
-------------------	---------------------------	---------------------

There were no findings required to be reported in accordance with the Uniform Guidance.

FOX VALLEY TECHNICAL COLLEGE DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

Section IV – Other Issues

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? No

Does the audit report show audit issues related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*?

- Wisconsin Department of Administration No
- Wisconsin Department of Children and Families No
- Wisconsin Department of Health Services No
- Wisconsin Department of Justice No
- Wisconsin Department of Natural Resources No
- Wisconsin Department of Public Instruction No
- Wisconsin Department of Revenue No
- Wisconsin Department of Transportation No
- Wisconsin Department of Veterans Affairs No
- Wisconsin Department of Workforce Development No
- Wisconsin Higher Education Aids Board No
- Wisconsin 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 partner 
Dan Walker, CPA

Date of report January 11, 2021

FOX VALLEY TECHNICAL COLLEGE DISTRICT
Schedule of Prior Year Findings and Corrective Action Plan
For the Year Ended June 30, 2020

Schedule of Prior Year Findings

None

Corrective Action Plan

None required