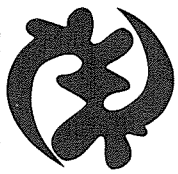


**COLEMAN & WILLIAMS, LTD.**  
*A Professional Services Firm*

**MILWAUKEE AREA TECHNICAL  
COLLEGE DISTRICT**  
Milwaukee, Wisconsin

REPORT ON FEDERAL AND STATE AWARDS

For the Year Ended June 30, 2011



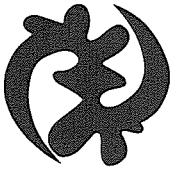
## MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

YEAR ENDED JUNE 30, 2011

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**COLEMAN & WILLIAMS, LTD.**  
A Professional Services Firm

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY SCHEDULES  
OF EXPENDITURES OF FEDERAL AND STATE AWARDS

To the Board of Directors  
Milwaukee Area Technical College District  
Milwaukee, Wisconsin

We have audited the accompanying Supplementary Schedules of Expenditures of Federal and State Awards of the Milwaukee Area Technical College District (MATC) for the year ended June 30, 2011. These Supplementary Schedules of Expenditures of Federal and State Awards are the responsibility of MATC's management. Our responsibility is to express an opinion on these Supplementary Schedules of Expenditures of Federal and State Awards based on our audit.

The basic financial statements of MATC which comprise of the Statement of Net Assets, Statement of Revenues, Expenses and Changes in Net Assets, and the Statement of Cash Flows have been audited and a report dated November 9, 2011 has been issued. The basic financial statements are the responsibility of the MATC's management. We did not audit the basic financial statements of MATC; they were audited by other auditors and a separate report was issued.

We conducted our audit 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 of America, the provisions of Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and with *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards and guidelines require that we plan and perform the audit to obtain reasonable assurance about whether the Supplementary Schedules of Expenditures of Federal and State awards are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the Supplementary Schedules of Expenditures of Federal and State awards. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.



**COLEMAN & WILLIAMS, LTD.**  
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To the Board of Directors  
Milwaukee Area Technical College District

In our opinion, the Supplementary Schedules of Expenditures of Federal and State Awards referred to above present fairly, in all material respects, the results of MATC operations of Federal and State Awards for the year ended June 30, 2011, in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of MATC's Board of Directors, management, federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Milwaukee, Wisconsin  
November 9, 2011

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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 Directors  
Milwaukee Area Technical College District  
Milwaukee, Wisconsin

We have audited the financial statements of the business-type activities, the aggregate discretely presented component units and the aggregate remaining fund information of the Milwaukee Area Technical College District (MATC) as of and for the year ended June 30, 2011, which collectively comprise the MATC's basic financial statements and have issued our report thereon dated November 9, 2011. Our report includes a reference to other auditors. We conducted our audit 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. Other auditors audited the financial statements of the Milwaukee Area Technical College Foundation, Inc., and MPTV Friends, Inc. as described in our report on MATC's financial statements. The financial statements of the Milwaukee Area Technical College Foundation, Inc. and MPTV Friends, Inc. were not audited in accordance with *Governmental Auditing Standards*.

***Internal Control Over Financial Reporting***

Management of MATC is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the MATC's internal control over financial reporting as a basis for designing our auditing procedures 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 MATC's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the MATC's internal control over financial reporting.

*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.

To the Board of Directors  
Milwaukee Area Technical College District

***Internal Control Over Financial Reporting*** (continued)

Our consideration of the 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 over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined on the previous page.

***Compliance and Other Matters***

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

We noted certain matters that we have reported to management of the MATC in a separate letter dated November 9, 2011.

This report is intended solely for the information and use of the MATC's Board of Directors, management, others within the entity, federal and state awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

*Baker Tilly Virchow Krause, LLP*

Milwaukee, Wisconsin  
November 9, 2011



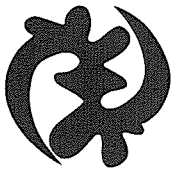
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH  
OMB CIRCULAR A-133 AND THE STATE SINGLE AUDIT GUIDELINES

To the Board of Directors  
Milwaukee Area Technical College District  
Milwaukee, Wisconsin

***Compliance***

We have audited Milwaukee Area Technical College District (MATC) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the *State Single Audit Guidelines* that could have a direct and material effect on each of its major federal and major state programs for the year ended June 30, 2011. MATC'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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and major state programs is the responsibility of MATC's management. Our responsibility is to express an opinion on MATC's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the *State Single Audit Guidelines*. Those standards, OMB Circular A-133 and the *State Single Audit Guidelines*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or major state program occurred. An audit includes examining on a test basis, evidence about MATC'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. Our audit does not provide a legal determination of MATC's compliance with those requirements.



To the Board of Directors  
Milwaukee Area Technical College District

In our opinion MATC complied, in all material respects, with the 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, 2011.

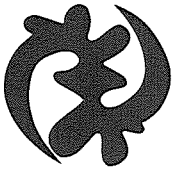
***Internal Control Over Compliance***

Management of MATC is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered MATC's internal control over compliance with the requirements that could have a direct and material effect on a major federal or major state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the *State Single Audit Guidelines*, 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 MATC'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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.



**COLEMAN & WILLIAMS, LTD.**  
*A Professional Services Firm*

To the Board of Directors  
Milwaukee Area Technical College District

This report is intended solely for the information and use of MATC's Board of Directors, management, federal and state awarding agencies and pass-through entities and is not intended to be, and should not be used by anyone other than these specified parties.

Milwaukee, Wisconsin  
November 9, 2011

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MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended June 30, 2011

Federal Grantor Pass-Through Grantor Program Title/Program Title	CFDA Number (a)	Project Identification	Internal Project Identification	Grant Period	Award Amount	Federal Revenues	Match	Total Expenditures
<b>Major Federal Award Programs</b>								
U.S. Department of Education Student Financial Assistance Cluster Programs Federal Supplemental Educational Opportunity Grant Program (FSEOG)	84.007	N/A	60400	7/1/10 to 6/30/11	\$ 470,077	\$ 470,077	-	\$ 470,077
Federal Direct Loan Program - Loans	84.268	N/A	NONE	7/1/10 to 6/30/11	60,783,076	60,783,076	-	60,783,076
Federal Direct Loan Program - Administration	84.268	N/A	NONE	7/1/10 to 6/30/11	107,315	107,315	-	107,315
Federal Work Study (FWS)	84.033	N/A	61000	7/1/10 to 6/30/11	442,638	442,638	-	442,638
Federal Pell Grant Program	84.063	N/A	60600	7/1/10 to 6/30/11	33,974,560	33,974,560	-	33,974,560
Nursing Grants - ACG Academic Competitiveness	84.375	N/A	60450	7/1/10 to 6/30/11	13,301	13,301	-	13,301
Total Student Financial Award Cluster					95,790,967	95,790,967	-	95,790,967
U.S. Department of Agriculture <i>Passed Through Boys &amp; Girls Club of Greater Milwaukee</i> Summer Earn and Learn	10.561	F1	19660	6/15/2010 to 12/31/10	55,000	23,165	23,165	46,330
<i>Passed Through Wisconsin Dept. of Workforce Development</i> FSET - ARRA	10.561	F1	19430	1/20/10 to 12/31/10	197,623	200,573	67,423	267,996
MET-FSET	10.561	F1	19431	1/20/10 to 12/31/10	133,345	122,068	-	122,068
FSET - ARRA	10.561	F1	19790	1/20/11 to 12/31/2011	95,726	95,726	-	95,726
MET-FSET	10.561	F1	19791	1/20/11 to 12/31/2011	116,407	116,407	-	116,407
FSET - 50/50	10.561	F1	19792	1/20/11 to 12/31/2011	128,912	128,912	128,912	257,824
Total 10.561					672,013	663,685	196,335	860,020
Total Major Federal Award Programs					96,517,980	96,477,818	219,500	96,697,318
<b>Nonmajor Federal Award Programs</b>								
U.S. Department of Energy Master Curriculum Development	81.086	DE-EE0003852	19630	7/1/10 to 6/30/12	237,424	237,424	220,000	457,424
Wind 20/20	81.087	144-PRJ28EJ	19670	7/1/10 to 6/30/12	19,718	19,718	-	19,718
U.S. Department of Housing and Urban Development <i>Passed through City of Milwaukee</i> Hillside Learning Lab	14.866	10-018 (HA)	19410	1/1/10 to 12/31/10	50,419	50,419	-	50,419
Hillside Learning Lab	14.866	B:12055-A	19780	1/1/11 to 12/31/11	22,451	22,451	-	22,451
Total 14.866					72,870	72,870	-	72,870

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended June 30, 2011

Federal Grantor Pass-Through Grantor Program Title/Program Title	CFDA Number (a)	Project Identification	Internal Project Identification	Grant Period	Award Amount	Federal Revenues	Match	Total Expenditures
<b>Nonmajor Federal Award Programs (continued)</b>								
U.S. Department of Labor Workforce Investment Area Cluster <i>Passed Through Milwaukee Area Workforce Investment Board</i> Opportunity Grant - ARRA	17.258	FY10-OG-M0001	19550	11/1/10 to 6/30/11	\$ 14,850	\$ 250	-	\$ 250
Skills Jump Start	17.259	V10-JUMP-M00001	19690	3/3/09 to 12/31/10	20,000	20,000	-	20,000
DOL Green Capacity	17.259	V10-GREEN-M0001	19740	3/3/08 to 12/31/10	19,207	19,207	-	19,207
Total Workforce Investment Area Cluster					54,057	39,457	-	39,457
Community Based Job Training Grant WISTEC DOL Project	17.269	CB159670760A55	18460	7/1/10 to 6/30/11	409,935	407,916	-	407,916
<b>U.S. Department of Education Passed Through Wisconsin Technical College System Board Adult Education State Grant Program</b>								
AEFL Comprehensive Program House of Correction	84.002	09-401-146-121	14010	7/1/10 to 6/30/11	411,785	421,014	668,700	1,089,714
MCCH-ABE	84.002	09-402-146-111	14020	7/1/10 to 6/30/11	88,140	88,140	-	88,140
SDC-ABE	84.002	09-401-146-121	14430	7/1/10 to 6/30/11	27,474	27,474	-	27,474
Journey House-Basic Skills Bilingual Component	84.002	09-401-146-121	14450	7/1/10 to 6/30/11	29,737	29,737	-	29,737
Bilingual English Lit/Civic Educ Neighborhood House-ABE	84.002	09-401-146-121	14530	7/1/10 to 6/30/11	48,369	48,369	-	48,369
Childrens Outing Assn AEFL	84.002	09-401-146-121	14011	7/1/10 to 6/30/11	237,102	228,052	-	228,052
YWCA-AEFL	84.002	09-401-146-121	16290	7/1/10 to 6/30/11	18,010	18,010	-	18,010
Milwaukee Achievers-AEFL	84.002	09-401-146-221	18110	7/1/10 to 6/30/11	14,103	13,954	-	13,954
	84.002	09-401-146-121	18130	7/1/10 to 6/30/11	14,250	14,250	-	14,250
	84.002	09-401-146-121	18890	7/1/10 to 6/30/11	14,250	14,221	-	14,221
	84.002	09-401-146-121	18900	7/1/10 to 6/30/11	14,250	14,250	-	14,250
Total 84.002					917,470	917,470	668,700	1,586,170

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended June 30, 2011

Federal Grantor Pass-Through Grantor Program Title/Program Title	CFDA Number (a)	Project Identification	Internal Project Identification	Grant Period	Award Amount	Federal Revenues	Match	Total Expenditures
<b>Nonmajor Federal Award Programs (continued)</b>								
U.S. Department of Education (continued)								
Vocational Education - Basic Grants to States								
Achieving Student Success (Special Needs)	84.048	09-418-150-231	14181	7/1/10 to 6/30/11	\$ 697,024	\$ 651,218	\$ 1,400,000	\$ 2,051,218
Achieving Student Success (Special Needs)	84.048	09-418-150-231	14182	7/1/10 to 6/30/11	187,371	187,125	-	187,125
Achieving Student Success (Bilingual)	84.048	09-418-150-231	14184	7/1/10 to 6/30/11	261,837	277,943	-	277,943
Achieving Student Success (Academic Support)	84.048	09-418-150-231	14187	7/1/10 to 6/30/11	419,468	449,414	-	449,414
Tech Prep	84.048	09-427-150-401	14270	7/1/10 to 6/30/11	176,388	170,236	-	170,236
MATC NTO Project	84.048	09-882-150-251	18820	7/1/10 to 6/30/11	104,400	103,088	-	103,088
I Succeed	84.048	09-986-150-201	19860	7/1/10 to 6/30/11	20,000	15,799	-	15,799
Total 84.048					1,866,488	1,854,823	1,400,000	3,254,823
Pathways to Construction Trades								
	84.116W	P116W090125	19370	1/1/10 to 12/31/10	160,669	160,669	-	160,669
Migrant Education - High School Equivalency Program								
HEP	84.141A	S141A040019	19230	7/1/10 to 6/30/11	496,538	496,538	-	496,538
Emergency Management	84.184T	Q184T100267	19700	10/1/2010 to 9/30/12	202,496	202,496	-	202,496
Strengthening CTE Programs - Health	84.243	09-690-150-251	16901	7/1/10 to 6/30/11	131,852	107,282	-	107,282
Strengthening CTE Programs - Tech	84.243	09-690-150-251	16902	7/1/10 to 6/30/11	110,637	99,307	-	99,307
Strengthening CTE Programs - Business	84.243	09-690-150-251	16905	7/1/10 to 6/30/11	175,011	170,381	-	170,381
Total 84.243					417,500	376,970	-	376,970
Higher Education Programs								
CCAMPIS	84.335A	P335A060360	19360	7/1/10 to 9/30/10	54,130	30,682	-	30,682
CCAMPIS	84.335A	P335A060360-09	19720	10/1/10 to 9/30/11	111,135	79,752	-	79,752
Total 84.335A					165,265	110,433	-	110,433

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended June 30, 2011

Federal Grantor Pass-Through Grantor Program Title/Program Title	CFDA Number (a)	Project Identification	Project Identification	Grant Period	Award Amount	Federal Revenues	Match	Total Expenditures
<b>Nonmajor Federal Award Programs (continued)</b>								
U.S. Department of Agriculture <i>Passed thru Wisconsin Dept. of Public Instruction</i> Child Care Centers Food Rebate	10.558	NA	NA	7/1/2010 to 6/30/11	\$ 37,169	\$ 37,169	-	\$ 37,169
U.S. Department of Health & Family Services <i>Passed Through Cuyahoga Community College</i> HIT Consortium	93.721	90CC0079/01	19580	4/2/10 to 4/2/11	315,799	176,267	-	176,267
HIT Consortium	93.721	90CC0079/01	19880	4/2/11 to 4/2/12	81,390	48,030	-	48,030
National Science Foundation BEST	47.076	DUE-0969360	19650	7/1/10 to 6/30/11	119,539	114,061	-	114,061
Milwaukee Math Partnership Phase II	47.076	K085205	19250	7/1/10 to 6/30/11	14,315	14,315	-	14,315
U.S. Department of Homeland Security <i>Passed Through Federal Emergency Management Agency</i> Disaster Grant	97.036	N/A	N/A	7/1/10 to 6/30/11	133,854	128,376	-	128,376
U. S. Department of Commerce National Telecommunications and Information Administration Public Telecommunications Facilities Planning and Construction	11.550	N/A	N/A	7/1/10 to 6/30/11	11,248	11,248	-	11,248
Corporation for National and Community Service <i>Passed through MESA Community College</i> Broadening Horizons	94.005	ACC-SL-2010-13	19640	7/1/10 to 6/30/2011	3,000	2,991	4,391	7,382
Total Nonmajor Federal Award Programs					5,637,391	5,335,617	2,293,091	7,628,708
Total Federal Award Programs					\$ 102,155,372	\$ 101,813,435	\$ 2,512,591	\$ 104,326,026

**MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT**

SCHEDULE OF EXPENDITURES OF STATE AWARDS  
For the Year Ended June 30, 2011

State Grantor Pass-Through Grantor Program Title/Program Title	State ID Number (a)	Project Identification	Internal Project Identification	Grant Period	Award Amount	State Revenue	Match	Total Expenditures
<b>Major State Award Programs</b>								
Wisconsin Technical College Systems Board State Aids for Technical Colleges	292.105	(d)	N/A	7/1/10 to 6/30/11	\$ 25,768,285	\$ 25,768,285	\$ -	\$ 25,768,285
Workforce Advancement Training								
Technical Skills for Milwaukee Cylinder	292.116	09-931-116-111	19310	7/1/10 to 6/30/11	34,408	32,835	-	32,835
Milwaukee Journal Sentinel	292.116	09-923-116-111	19330	7/1/10 to 6/30/11	48,648	-	-	-
Johnson Controls	292.116	09-953-116-111	19530	7/1/10 to 6/30/11	44,611	18,059	-	18,059
GE Healthcare Training	292.116	09-930-116-110	19300	11/1/09 to 8/31/10	-	(1,930)	-	(1,930)
Manufacturing and Administrative Skills for MEC	292.116	09-932-116-110	19320	11/1/09 to 8/31/10	20,646	1,834	611	2,445
Manufacturing and Administrative Skills for MEC	292.116	09-932-116-111	19320	7/1/10 to 6/30/11	20,646	13,498	-	13,498
High Technical Skills for Harley Davidson	292.116	09-934-116-111	19340	7/1/10 to 6/30/11	106,968	106,967	-	106,967
Master Lock	292.116	09-954-116-111	19540	7/1/10 to 6/30/11	50,607	26,586	-	26,586
<b>Total 292.116</b>					<b>326,534</b>	<b>197,849</b>	<b>611</b>	<b>198,460</b>
Healthcare Education Grants								
Pharmacy Technician	292.161	09-947-161-111	19470	7/1/10 to 6/30/11	9,538	9,538	1,172	10,710
Nursing Assistant Program Expansion	292.161	09-948-161-111	19480	7/1/10 to 6/30/11	66,730	66,730	-	66,730
Medical Coding Program Expansion	292.161	09-949-161-111	19490	7/1/10 to 6/30/11	107,342	94,516	-	94,516
<b>Total 292.161</b>					<b>183,610</b>	<b>170,784</b>	<b>1,172</b>	<b>171,956</b>
Wisconsin Higher Educational Aids Board								
HSNL Nursing Grants	235.117	(d)	N/A	7/1/10 to 6/30/11	12,000	12,000	-	12,000
Indian Student Assistance Grants	235.132	(d)	N/A	7/1/10 to 6/30/11	53,265	53,265	-	53,265
Talent Incentive Program	235.114	(d)	6002	7/1/10 to 6/30/11	320,750	320,750	-	320,750
Minority Undergraduate Retention Grant	235.107	(d)	6004	7/1/10 to 6/30/11	233,000	233,000	-	233,000
<b>Total 235.xxx</b>					<b>619,015</b>	<b>619,015</b>	<b>-</b>	<b>619,015</b>
<b>Total Major State Award Programs</b>					<b>26,897,444</b>	<b>26,755,933</b>	<b>1,783</b>	<b>26,757,716</b>

**MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT**

SCHEDULE OF EXPENDITURES OF STATE AWARDS  
For the Year Ended June 30, 2011

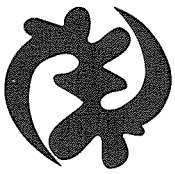
State ID Number (a)	Project Identification	Internal Project Identification	Grant Period	Award Amount	State Revenue	Match	Total Expenditures
<b>Nonmajor State Award Programs</b>							
235.102	(d)	6001	7/1/10 to 6/30/11	\$ 4,107,303	\$ 4,107,303	\$ -	\$ 4,107,303
235.105	(d)	N/A	7/1/10 to 6/30/11	93,478	93,478	-	93,478
				<u>4,200,781</u>	<u>4,200,781</u>	<u>-</u>	<u>4,200,781</u>
Total 235.xxx							
Wisconsin Technical College Systems Board							
Displaced Homemakers:							
292.106	09-406-106-110	14060	7/1/10 to 6/30/11	88,341	85,638	9,515	95,153
Transition: Choices for Displaced Homemakers							
Minority Student Participation and Retention Program							
292.109	09-644-109-111	16440	7/1/10 to 6/30/11	41,440	41,245	13,747	54,992
Minority Student Retention							
Incentive Grants							
292.112	09-410-112-121	14100	7/1/10 to 6/30/11	678,876	685,546	-	685,546
292.112	09-410-112-121	14440	7/1/10 to 6/30/11	33,174	33,174	-	33,174
292.112	09-410-112-121	14510	7/1/10 to 6/30/11	47,009	43,760	-	43,760
292.112	09-410-112-121	14570	7/1/10 to 6/30/11	47,500	47,500	-	47,500
292.112	09-410-112-121	18120	7/1/10 to 6/30/11	15,118	15,118	-	15,118
292.112	09-410-112-121	18310	7/1/10 to 6/30/11	14,103	10,681	-	10,681
292.112	09-945-112-171	19450	7/1/10 to 6/30/11	45,000	45,000	15,000	60,000
292.112	09-950-112-131	19500	7/1/10 to 6/30/11	146,415	123,139	41,046	164,185
292.112	09-951-112-161	19510	7/1/10 to 6/30/11	45,000	45,000	15,000	60,000
292.112	09-975-112-131	19550	7/1/10 to 6/30/11	8,000	-	-	-
292.112	09-976-112-131	19760	7/1/10 to 6/30/11	8,000	1,507	-	1,507
				<u>1,088,195</u>	<u>1,050,426</u>	<u>71,046</u>	<u>1,121,472</u>
Transitioning for College Success							
292.115	09-407-115-111	14070	7/1/10 to 6/30/11	23,638	23,638	7,879	31,517
Teaching and Learning Thru Technology							
292.123	09-477-123-111	14770	7/1/10 to 6/30/11	67,800	67,800	67,800	135,600
RISE Curriculum Development							
292.138	09-968-138-271	19680	7/1/10 to 6/30/11	22,279	22,113	-	22,113

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year Ended June 30, 2011

State Grantor Pass-Through Grantor Program Title/Program Title	State ID Number (a)	Project Identification	Internal Project Identification	Grant Period	Award Amount	State Revenue	Match	Total Expenditures
<b>Nonmajor State Award Programs (continued)</b>								
Wisconsin Technical College Systems Board (continued)								
Wisconsin Department of Revenue State Aid in Lieu of Computer Taxes	835.109	N/A	N/A	7/1/10 to 6/30/11	\$ 1,641,440	\$ 1,641,440	\$ -	\$ 1,641,440
Wisconsin Department of Natural Resources State Aid - Computers	370.503	N/A	N/A	7/1/10 to 6/30/11	13,490	13,490	-	13,490
Wisconsin Department of Commerce CBED Incubator	560.140	N/A	19520	7/1/10 to 6/30/11	9,970	9,970	13,300	23,270
Wisconsin Department of Transportation Basic Motorcycle Rider	20.395(4)(aq)	M/C-09-09-634-V	10870	1/1/10 to 12/31/10	26,595	26,595	-	26,595
Basic Motorcycle Rider	20.395(4)(aq)	M/C-10-09-564-V	19460	1/1/10 to 6/30/10	19,333	19,333	-	19,333
Total 20.395(4)(eq)					57,851	45,928	-	45,928
Total Nonmajor State Award Programs					7,255,225	7,202,469	183,287	7,385,756
Total State Award Programs					\$ 34,152,669	\$ 33,958,402	\$ 185,070	\$ 34,143,472



**MILWAUKEE AREA  
TECHNICAL COLLEGE DISTRICT**

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
For the Year Ended June 30, 2011

**(1) Scope of Review**

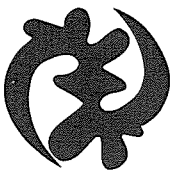
The Milwaukee Area Technical College District Board (District) oversees the operation of the Milwaukee Area Technical College (MATC) under the provisions of Chapter 38 of the Wisconsin Statutes. The District includes Milwaukee County, most of Ozaukee County and portions of Waukesha and Washington Counties and the local municipalities located therein. Activities of the District are subject to the audit requirements contained in the scope of the Office of Management and Budget Circular No. A-133 *Audits of States, Local Governments and Non-Profit Organizations* and the *State of Wisconsin Single Audit Guidelines*.

**(a) Programs Subject to Single Audit**

Federal awards received by the District (either directly from the federal government or passed through the State of Wisconsin), awards received from the State of Wisconsin and awards to the District passed through other governmental entities have been included in the Schedules of Expenditures of Federal and State Awards.

The following amounts are noncash award programs included on the Schedules of Expenditures of Federal and State Awards. No monies were received or expended by the District. However, the program is included in the scope of the Single Audit within the Student Financial Assistance cluster:

Program	Loans Disbursed
Subsidized	\$ 30,954,055
Unsubsidized	29,829,021
Total Direct Loan Program	<u>\$ 60,783,076</u>



MILWAUKEE AREA  
TECHNICAL COLLEGE DISTRICT

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
For the Year Ended June 30, 2011

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**(2) Summary of Significant Accounting Policies**

***(a) Revenue Recognition***

Consistent with the District's 2011 basic financial statements, revenues and expenditures included in the Schedules are presented on the accrual basis of accounting. Under this basis, revenues are recognized in the accounting period in which they are earned and expenditures are recognized in the accounting period in which the liability is incurred.

***(b) Cost Allocation***

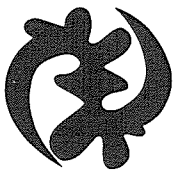
The District has a plan for allocation of indirect costs related to federal and state awards. The amounts allocated to awards during a fiscal year are based on the total costs of central services, the portion to be allocated to the departments and the portion that the District can reasonably expect to recover through reimbursement by federal and/or state programs.

***(c) Sub-grantee***

Certain program funds are passed through the District to sub-grantee organizations. The Schedules do not contain separate schedules disclosing how the sub-grantees outside of the District's control utilized the funds. The District requires sub-grantees to submit a separate audit report disclosing the use of the program funds.

**(3) Oversight Agency**

Although the Department of Education has been designated as the District's federal oversight agency for the single audit, certain responsibilities related to the single audit have been delegated by the Department of Education to the Wisconsin Technical College System Board.



**MILWAUKEE AREA  
 TECHNICAL COLLEGE DISTRICT**

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
 For the Year Ended June 30, 2011

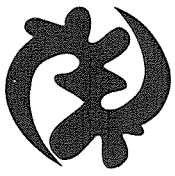
**(4) Contingency**

All federal and state awards are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements by the grantor agencies for costs disallowed under the terms of the awards. It is the opinion of District management that all costs charged against federal and state awards are allowable under the regulations of those programs.

**(5) Schedule of Subrecipient Awards**

The following schedule is a summary of federal and state awards which have been passed through to subrecipients:

Subrecipient/Program FY11	Federal CFDA/State ID Number	Project Identification Number	Federal	State
Milwaukee Employment Training - FSET	10.561	F1	\$ 122,068	\$ -
Milwaukee Employment Training - FSET House of Correction	10.561	F1	116,407	-
Multicultural Community High School-ABE	84.002	09-402-146-111	88,140	-
Social Development Commission-ABE	84.002	09-402-146-121	27,474	-
Journey House-Basic Skills	84.002	09-402-146-121	29,737	-
Neighborhood House - AEFL	84.002	09-402-146-121	48,369	-
Childrens Outing Association - AEFL	84.002	09-402-146-221	13,954	-
Milwaukee Achievers - AEFL	84.002	09-402-146-121	14,250	-
YWCA - AEFL	84.002	09-402-146-121	14,250	-
Career Youth Development-Basic Skills	292.112	09-410-112-121	-	43,760
Milwaukee Urban League-ABE	292.112	09-410-112-121	-	33,174
Spanish Center-Basic Skills	292.112	09-410-112-121	-	47,500
Milwaukee Careers Co-operative-Basic Skills	292.112	09-410-112-121	-	10,681
ABE Workkeys Training Program	292.112	09-945-112-171	-	45,000
Quality Engineering Tech	292.112	09-950-112-131	-	123,139
IBEST RISE	292.112	09-951-112-161	-	45,000
Adult Learning Center-Basic Skills	292.112	09-410-112-121	-	15,118
			<u>\$ 488,870</u>	<u>\$ 363,372</u>



MILWAUKEE AREA  
TECHNICAL COLLEGE DISTRICT

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
For the Year Ended June 30, 2011

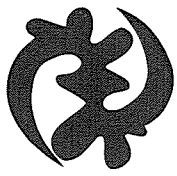
(6) Reconciliation of federal and state awards to the basic financial statements

*Reconciliation of Federal Revenue*

Federal revenue per Basic Financial Statements	\$ 41,456,621
Medicare	(463,064)
Other	36,552
Noncash awards - Direct Loan Program	60,783,076
Total Federal Revenue per Schedule(direct and pass-through)	<u>\$ 101,813,185</u>

*Reconciliation of State Revenue*

State revenue per Basic Financial Statements	
State grants	\$ 8,431,394
State operating appropriation	25,768,285
Total State Revenue per Basic Financial Statements	<u>34,199,679</u>
ECB reported as State revenue in the Basic Financial Statements	(235,400)
Other	(5,877)
Total State Revenue per Schedule(direct and pass-through)	<u>\$ 33,958,402</u>



**COLEMAN & WILLIAMS, LTD.**  
*A Professional Services Firm*

**MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT**

**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**  
For the Year Ended June 30, 2011

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There were no findings in prior year



**MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 For the Year Ended June 30, 2011

**Section I - Summary of Auditors' Results**

*Financial Statements*

Type of auditor's report issued:	Unqualified		
Internal control over financial reporting:			
Material weakness(es) identified?	_____ yes	<u>    X    </u>	No
Significant deficiencies identified?	_____ yes	<u>    X    </u>	No
Noncompliance material to basic financial statements noted?	_____ yes	<u>    X    </u>	No

*Federal or State Awards*

Internal control over major programs:			
Material weakness(es) identified?	_____ yes	<u>    X    </u>	No
Significant deficiencies identified?	_____ yes	<u>    X    </u>	No

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

Any audit findings disclosed that are required to be  
reported in accordance with Section .510(a) of  
OMB Circular A-133 or the state single audit guidelines? \_\_\_\_\_ yes     X     No

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
84.007	Student Financial Assistance Cluster: Federal Supplemental Educational Opportunity Grant Program
84.268	Federal Direct Loan Program
84.033	Federal Work Study
84.063	Federal Pell Grant Program
84.375	Accademic Competitive Grants
10.561	Food Share Employment & Training Program





**MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended June 30, 2011

**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 deficiencies, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines* :

Wisconsin Technical College Systems Board	_____	yes	<u>  X  </u>	no
Wisconsin Higher Educational Aids Board	_____	yes	<u>  X  </u>	no
Wisconsin Department of Natural Resource	_____	yes	<u>  X  </u>	no
Wisconsin Department of Revenue	_____	yes	<u>  X  </u>	no
Wisconsin Department of Transportation	_____	yes	<u>  X  </u>	no
Wisconsin Department of Commerce	_____	yes	<u>  X  </u>	no

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

4. Name and signature of partner  
 \_\_\_\_\_  
 William B. Coleman, CPA, Partner

5. Date of report  
 \_\_\_\_\_  
 November 9, 2011