

F. Information Items

1. [Policy A0111A, Areas of Responsibility of District Board Committees – Attachment AAC-3](#)
2. Legislative Audit Bureau Personnel Policies & Practices Audit
3. [Advisory Audit Committee Charter – Attachment 4](#)
4. Potential Audit Implication Items

G. Miscellaneous Items

1. Communications and Petitions
2. Information Items

H. Old Business/New Business

1. Date of Next Meeting: T B D
2. Future Agenda Items
 - o Risk Management Presentation

* Other members of the MATC Board may be present, although they will not be participating as members of this committee. This meeting may be conducted in part by telephone. Telephone speakers will be available to allow the public to hear those parts of the proceedings that are open to the public.

** Action may be taken on any agenda item, whether designated as an action item or not. Agenda items may be moved into Closed Session for discussion when it becomes apparent that a Closed Session is appropriate under Section 19.85 of the Wisconsin Statutes. The Committee may return into Open Session to take action on any item discussed in Closed Session.

Reasonable accommodations are available through the ADA Office for individuals who need assistance.
Please call 414-297-6221 to schedule services at least 48 hours prior to the meeting.

Attachment AAC - 1

**MILWAUKEE AREA TECHNICAL COLLEGE
Advisory Audit Committee (AAC) Minutes**

MATC ADMINISTRATION PRESENT: Chisty Brown
Terri Padgett
Michael Sargent

**SPECIAL ADVISOR
TO THE AAC:** Craig Piotrowski, ASL Consulting

CALL TO ORDER

The regular quarterly meeting of the Advisory Audit Committee (the "Committee") of the Milwaukee Area Technical College (MATC) was held in open session on Thursday, January 26, 2006, and called to order by Chairperson Webber at 9:13 a.m. in the Board Room, Room M210, at the Milwaukee Campus of Milwaukee Area Technical College.

ROLL CALL

Present: Jeannette Bell, Bonnie Baerwald, Anne Szczygiel, Bobbie Webber,
Tom Wieland, Robert Yahr
Excused: Charlotte Sain

COMPLIANCE WITH THE OPEN MEETINGS LAW

The Advisory Audit Committee meeting was noticed in compliance with the Wisconsin Open Meetings Law.

APPROVAL OF MINUTES – November 3, 2005

Motion It was moved by Mr. Yahr, seconded by Mr. Weiland, to approve the minutes of the November 3, 2005, Committee meeting with revision noted to remove Mr. Bobbie Webber, previously listed as present at meeting.

Action Motion Approved

COMMENTS FROM THE PUBLIC / MISCELLANEOUS

None

DISCUSSION ITEMS

F-1 Budgeting & Practices

Update on Anonymous Tipster Program- Mr. Sargent provided an update on the possible implementation of an anonymous reporting program at MATC. He noted that there are other organizations offering similar services, resulting in the need for a competitive bid. Administration continues to address a few questions such as implementation and responsibility, etc.

F-2 Internal Auditing

Update on RFP for Internal Audit Assistance – Mr. Sargent provided an update on the search for a vendor to provide internal audit services. Once the Purchasing Department completes its evaluation, a final report will be provided to this committee.

F-3 Financial Reporting

Financial Management Letter / Recommendations with Responses – Mr. Sargent reviewed the management letter received from Virchow Krause, addressing items that remain outstanding, providing updates on what is being done to address these remaining issues, and addressing questions of the committee.

F-4 Future Meetings and Agenda Items

Next meeting scheduled for Thursday, May 4, 2006 – 9:00am

Future meeting agenda items:

May meeting – AAC Charter (*pending Board review*)

May meeting – draft of AAC self-evaluation report

May meeting – budget status

Future meeting - Risk Management presentation

All future meetings – to include agenda item to allow opportunity to raise items/issues that may arise after formal posting of the agenda. Attorney Brown will develop verbiage for this item.

MISCELLANEOUS ITEMS

G-1 Communications & Petitions

None

G-2 Information Items

Mr. Piotrowski noted that Co-Chair Yahr will be working more on the planning the agendas going forward, while Co-Chair Sain will concentrate on committee self-evaluation, of which a draft report will be placed on the next Advisory Audit Committee agenda.

OLD BUSINESS / NEW BUSINESS

Next Meeting: Thursday, May 4, 2006 at 9:00am

ADJOURNMENT

The Committee adjourned at 10:42 a.m.

Respectfully submitted,
Caryn Dohring
Administrative Specialist

**MILWAUKEE AREA TECHNICAL COLLEGE
COMPARISON OF FY 2006-2007 REQUESTS
FUND 1 OPERATING BUDGET**

DESCRIPTION	2004 ACTUAL		2005 BUDGET		2005 ACTUAL		2006 BUDGET		2007 BUDGET		INCREASE OVER 2006 BUDGET
	DOLLARS	% REVENUE	DOLLARS	% REVENUE	DOLLARS	% REVENUE	DOLLARS	% REVENUE	DOLLARS	% REVENUE	
TAX LEVY	\$ 82,225,341	58.25%	\$ 89,910,730	59.28%	\$ 89,902,048	58.38%	\$ 97,199,000	59.73%	\$ 102,902,959	60.62%	5.87%
STATE AID	\$ 25,760,890	18.25%	\$ 25,824,000	17.03%	\$ 26,211,287	17.02%	\$ 26,280,221	16.15%	\$ 25,872,700	15.24%	-1.55%
STATE AID PRIOR YEAR ADJUSTMENT	\$ 246,200	0.17%	\$ -	0.00%	\$ 1,211,500	0.79%	\$ 700,000	0.43%	\$ (300,000)	-0.18%	-142.86%
FEDERAL AID	\$ 83,431	0.06%	\$ 85,000	0.06%	\$ 95,092	0.06%	\$ -	0.00%	\$ 95,000	0.06%	
STUDENT FEES & TUITION	\$ 28,388,180	20.11%	\$ 30,784,850	20.30%	\$ 31,031,759	20.15%	\$ 33,309,552	20.47%	\$ 34,461,507	20.30%	3.46%
OTHER	\$ 4,448,285	3.15%	\$ 5,062,000	3.34%	\$ 5,531,982	3.59%	\$ 5,252,100	3.23%	\$ 6,726,640	3.96%	28.08%
TOTAL REVENUE	\$ 141,152,326	100.00%	\$ 151,666,580	100.00%	\$ 153,983,668	100.00%	\$ 162,740,873	100.00%	\$ 169,758,806	100.00%	4.31%
SALARIES INSTRUCTOR	\$ 46,975,045	33.28%	\$ 49,683,027	32.76%	\$ 48,840,401	31.72%	\$ 50,701,250	31.15%	\$ 51,654,533	30.43%	1.88%
SALARIES TECHNICAL	\$ 12,069,926	8.55%	\$ 13,687,509	9.02%	\$ 12,705,588	8.25%	\$ 14,475,025	8.89%	\$ 14,601,127	8.60%	0.87%
SALARIES CLERICAL	\$ 6,414,808	4.54%	\$ 7,171,186	4.73%	\$ 6,576,568	4.27%	\$ 7,116,889	4.37%	\$ 7,170,937	4.22%	0.76%
SALARIES SERVICE/MAINTENANCE	\$ 5,162,388	3.66%	\$ 5,798,670	3.82%	\$ 5,331,085	3.46%	\$ 5,812,029	3.57%	\$ 5,840,512	3.44%	0.49%
SALARIES ADMINISTRATION	\$ 7,167,560	5.08%	\$ 7,592,739	5.01%	\$ 7,327,785	4.76%	\$ 7,439,446	4.57%	\$ 8,053,629	4.74%	8.26%
SALARIES ADJUNCT INSTRUCTORS	\$ 13,600,507	9.64%	\$ 12,563,173	8.28%	\$ 14,170,989	9.20%	\$ 14,305,798	8.79%	\$ 15,635,004	9.21%	9.29%
SALARIES PART TIME STAFF/OTHERS	\$ 2,580,372	1.83%	\$ 2,432,971	1.60%	\$ 2,241,076	1.46%	\$ 2,535,993	1.56%	\$ 2,765,076	1.63%	9.03%
SALARIES STUDENT SALARIES	\$ 190,467	0.13%	\$ 287,174	0.19%	\$ 111,666	0.07%	\$ 182,992	0.11%	\$ 211,269	0.12%	15.45%
CAPITALIZATION AND TRANSFERS	\$ (1,798,064)	-1.27%	\$ (4,215,364)	-2.78%	\$ (1,953,230)	-1.27%	\$ (2,385,250)	-1.47%	\$ (1,648,752)	-0.97%	-30.88%
TOTAL SALARIES	\$ 92,363,009	65.43%	\$ 95,001,085	62.64%	\$ 95,351,930	61.92%	\$ 100,184,172	61.56%	\$ 104,283,335	61.43%	4.09%
FRINGE BENEFITS HEALTH CARE & DENTAL	\$ 18,488,148	13.10%	\$ 21,159,000	13.95%	\$ 20,991,591	13.63%	\$ 23,446,155	14.41%	\$ 24,012,211	14.14%	2.41%
FRINGE BENEFITS LIFE INSURANCE	\$ 556,341	0.39%	\$ 571,000	0.38%	\$ 442,081	0.29%	\$ 569,725	0.35%	\$ 517,952	0.31%	-9.09%
FRINGE BENEFITS RETIREMENT	\$ 9,149,188	6.48%	\$ 9,524,026	6.28%	\$ 9,337,398	6.06%	\$ 10,086,186	6.20%	\$ 10,573,901	6.23%	4.84%
FRINGE BENEFITS LTD INSURANCE	\$ 488,363	0.35%	\$ 510,000	0.34%	\$ 516,043	0.34%	\$ 523,500	0.32%	\$ 558,942	0.33%	6.77%
FRINGE BENEFITS FICA TAX	\$ 6,928,594	4.91%	\$ 7,192,000	4.74%	\$ 7,026,828	4.56%	\$ 7,526,157	4.62%	\$ 7,792,224	4.59%	3.54%
FRINGE BENEFITS MISCELLANEOUS	\$ (220,006)	-0.16%	\$ 45,809	0.03%	\$ 26,670	0.02%	\$ -	0.00%	\$ 66,266	0.04%	
TOTAL FRINGE BENEFITS	\$ 35,390,629	25.07%	\$ 39,001,835	25.72%	\$ 38,340,611	24.90%	\$ 42,151,723	25.90%	\$ 43,521,496	25.64%	3.25%
SUPPLIES - NON INSTRUCTIONAL	\$ 3,898,581	2.76%	\$ 4,161,506	2.74%	\$ 3,977,967	2.58%	\$ 5,027,969	3.09%	\$ 5,520,296	3.25%	9.79%
SUPPLIES - INSTRUCTIONAL	\$ 961,668	0.68%	\$ 1,111,080	0.73%	\$ 1,016,811	0.66%	\$ 1,249,419	0.77%	\$ 1,445,679	0.85%	15.71%
FACULTY CREDENTIALS	\$ 325,685	0.23%	\$ 146,094	0.10%	\$ 225,848	0.15%	\$ 367,666	0.23%	\$ 363,706	0.21%	-1.08%
BAD DEBT EXPENSE	\$ 679,056	0.48%	\$ 349,750	0.23%	\$ 1,487,175	0.97%	\$ 899,750	0.55%	\$ 730,000	0.43%	-18.87%
TRAVEL	\$ 180,877	0.13%	\$ 294,777	0.19%	\$ 211,277	0.14%	\$ 338,720	0.21%	\$ 335,863	0.20%	-0.84%
PUBLIC INFORMATION	\$ 893,874	0.63%	\$ 792,075	0.52%	\$ 786,240	0.51%	\$ 934,152	0.57%	\$ 965,431	0.57%	3.35%
BUILDING REPAIRS	\$ 270,056	0.19%	\$ 267,703	0.18%	\$ 262,822	0.17%	\$ 297,000	0.18%	\$ 304,400	0.18%	2.49%
EQUIPMENT REPAIR	\$ 560,622	0.40%	\$ 635,778	0.42%	\$ 573,378	0.37%	\$ 605,656	0.37%	\$ 625,121	0.37%	3.21%
RENTAL EXPENSE	\$ 842,348	0.60%	\$ 941,617	0.62%	\$ 1,030,569	0.67%	\$ 1,183,406	0.73%	\$ 1,187,146	0.70%	0.32%
UTILITIES	\$ 2,095,876	1.48%	\$ 2,117,631	1.40%	\$ 2,199,477	1.43%	\$ 2,631,600	1.62%	\$ 3,125,238	1.84%	18.76%
TELEPHONE	\$ 362,505	0.26%	\$ 291,657	0.19%	\$ 322,282	0.21%	\$ 287,270	0.18%	\$ 296,813	0.17%	3.32%
CONTRACTED SERVICES	\$ 1,370,067	0.97%	\$ 1,745,598	1.15%	\$ 2,035,593	1.32%	\$ 2,344,289	1.44%	\$ 2,008,228	1.18%	-14.34%
INSURANCE	\$ 1,910,734	1.35%	\$ 1,230,332	0.81%	\$ 2,229,981	1.45%	\$ 1,630,120	1.00%	\$ 1,630,120	0.96%	0.00%
LEGAL SERVICES	\$ 470,023	0.33%	\$ 383,482	0.25%	\$ 346,320	0.22%	\$ 444,000	0.27%	\$ 405,000	0.24%	-8.78%
TOTAL OTHER	\$ 14,821,972	10.50%	\$ 14,469,080	9.54%	\$ 16,705,743	10.85%	\$ 18,241,017	11.21%	\$ 18,943,041	11.16%	3.85%
TOTAL EXPENSES	\$ 142,575,611	101.01%	\$ 148,472,000	97.89%	\$ 150,398,283	97.67%	\$ 160,576,912	98.67%	\$ 166,747,872	98.23%	3.84%
TOTAL REVENUE OVER (UNDER) EXPENSE	\$ (1,423,284)	-1.01%	\$ 3,194,580	2.11%	\$ 3,585,385	2.33%	\$ 2,163,961	1.33%	\$ 3,010,934	1.77%	39.14%

**MILWAUKEE AREA TECHNICAL COLLEGE
GENERAL FUND RESERVE RECONCILIATION
FY 2006-2007 COMPARED TO HISTORICAL DATA**

DESCRIPTION	2004 ACTUAL DOLLARS	2005 FINAL BUDGET DOLLARS	2005 ACTUAL DOLLARS	2006 CURRRENT BUDGET DOLLARS	REQUESTED2007 BUDGET DOLLARS	PROPOSED CHANGES FY 2006 - 2007 BUDGET	PROPOSED 2007 BUDGET DOLLARS
BEGINNING RESERVE BALANCE	\$ 17,458,400.00	\$ 15,625,152	\$ 15,625,152	\$ 17,914,801	\$ 19,381,028		\$ 19,381,028
FUND 1 REVENUE OVER (UNDER) EXPENSE	\$ (1,423,284)	\$ 3,194,580	\$ 3,585,385	\$ 2,163,961	\$ 3,010,934	\$ 1,580,988	\$ 4,591,922
FUND 2 REVENUE OVER (UNDER) EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND 3 REVENUE OVER (UNDER) EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND 4 REVENUE OVER (UNDER) EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL CHANGE IN FUND BALANCE	\$ (1,423,284)	\$ 3,194,580	\$ 3,585,385	\$ 2,163,961	\$ 3,010,934	\$ 1,580,988	\$ 4,591,922
FUND 5 TRANSFERS FROM OPERATING FUND							
BOOKSTORE RESULTS							
OAK CREEK	\$ 134,850	\$ 312,311	\$ 292,815	\$ 278,819	\$ 171,927	\$ -	\$ 171,927
MEQUON	\$ 28,806	\$ (65,949)	\$ 82,327	\$ 134,060	\$ (291,125)	\$ -	\$ (291,125)
DOWNTOWN	\$ (679,441)	\$ 554,656	\$ (216,161)	\$ (134,771)	\$ 409,657	\$ -	\$ 409,657
WEST ALLIS	\$ 32,674	\$ (159,648)	\$ 243,403	\$ 330,191	\$ 233,508	\$ -	\$ 233,508
CHANGE IN RESERVE BALANCE	\$ 483,111	\$ -	\$ (402,384)	\$ -	\$ -	\$ -	\$ -
TOTAL BOOKSTORES	\$ -	\$ 641,370	\$ -	\$ 608,299	\$ 523,967	\$ -	\$ 523,967
FOOD SERVICE RESULTS							
OAK CREEK	\$ (25,233)	\$ 11,228	\$ (24,146)	\$ 15,320	\$ 3,784	\$ -	\$ 3,784
MEQUON	\$ (12,263)	\$ (35,709)	\$ (29,537)	\$ 10,782	\$ (39,231)	\$ -	\$ (39,231)
DOWNTOWN	\$ (692,172)	\$ (455,232)	\$ (723,164)	\$ (391,972)	\$ (761,055)	\$ -	\$ (761,055)
WEST ALLIS	\$ (72,789)	\$ (6,537)	\$ (45,204)	\$ (31,129)	\$ (7,939)	\$ -	\$ (7,939)
CHANGE IN RESERVE BALANCE	\$ 800,321	\$ -	\$ 562,466	\$ -	\$ -	\$ -	\$ -
TOTAL FOODSERVICE	\$ (2,136)	\$ (486,250)	\$ (259,585)	\$ (396,999)	\$ (804,441)	\$ -	\$ (804,441)
CHILD CARE RESULTS							
OAK CREEK	\$ (329,472)	\$ (294,609)	\$ (348,760)	\$ (340,649)	\$ (355,661)	\$ -	\$ (355,661)
MEQUON	\$ (224,199)	\$ (253,948)	\$ (283,399)	\$ (255,285)	\$ (352,776)	\$ -	\$ (352,776)
DOWNTOWN	\$ (530,150)	\$ (420,329)	\$ 271,943	\$ 64,375	\$ (243,742)	\$ -	\$ (243,742)
WEST ALLIS	\$ (306,478)	\$ (329,165)	\$ (286,781)	\$ (327,731)	\$ (329,866)	\$ -	\$ (329,866)
CHANGE IN RESERVE BALANCE	\$ 982,471	\$ (596,979)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CHILD CARE SERVICE	\$ (407,828)	\$ (1,895,030)	\$ (646,997)	\$ (859,290)	\$ (1,282,045)	\$ -	\$ (1,282,045)
MEC CENTERS							
NORTH	\$ (81,319)	\$ 10,537	\$ (32,438)	\$ (53,724)	\$ (67,579)	\$ -	\$ (67,579)
SOUTH	\$ 21,328	\$ (5,937)	\$ 34,388	\$ 15,317	\$ (2,195)	\$ -	\$ (2,195)
CHANGE IN RESERVE BALANCE	\$ 59,991	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL MEC CENTERS	\$ -	\$ 4,600	\$ 1,950	\$ (38,407)	\$ (69,774)	\$ -	\$ (69,774)
ENTERPRISE MANAGEMENT	\$ -	\$ -	\$ -	\$ (11,337)	\$ (81,055)	\$ -	\$ (81,055)
OTHER ENTERPRISE ACTIVITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL COLLEGE ENTERPRISE ACTIVITIES	\$ (409,964)	\$ (1,735,310)	\$ (904,632)	\$ (697,734)	\$ (1,713,348)	\$ 383,634	\$ (1,329,714)
PUBLIC TELEVISION (See Next Page)	\$ -	\$ 152,550	\$ (391,103)	\$ -	\$ (2,179,853)	\$ 436,590	\$ (1,743,263)
IMPACT OF ENTERPRISE FUND OF GENERAL RESERVE	\$ (409,964)	\$ (1,582,760)	\$ (1,295,735)	\$ (697,734)	\$ (3,893,201)	\$ 820,224	\$ (3,072,977)
ENDING RESERVE BALANCE	\$ 15,625,152	\$ 17,236,972	\$ 17,914,801	\$ 19,381,028	\$ 18,498,761	\$ 2,401,212	\$ 20,899,973
FUND 1 GENERAL FUND REVENUE	\$ 141,152,326	\$ 151,666,580	\$ 153,983,668	\$ 162,740,873	\$ 169,758,806	\$ -	\$ 169,758,806
GENERAL FUND RESERVE % GENERAL FUND REVENUE	11.07%	11.37%	11.63%	11.91%	10.90%		12.31%

**MILWAUKEE AREA TECHNICAL COLLEGE
SUMMARY OF PUBLIC TELEVISION
FY 2006-2007 REQUEST WITH HISTORICAL DATA**

DESCRIPTION	2004 ACTUAL	2005 FINAL BUDGET	2005 ACTUAL	2006 CURRENT BUDGET	REQUESTED 2007 BUDGET	PROPOSED CHANGES	PROPOSED 2007 BUDGET
PUBLIC TELEVISION							
TV GRANT	\$ 1,103,362	\$ 1,296,544	\$ 1,296,103	\$ 1,614,586	\$ 1,614,586	\$ -	\$ 1,614,586
PRODUCTION GRANTS	\$ -	\$ -	\$ -	\$ -	\$ (4,010)	\$ -	\$ (4,010)
OTHER TV INCOME	\$ 953,049	\$ 1,079,456	\$ 1,484,408	\$ 1,350,800	\$ 1,350,800	\$ -	\$ 1,350,800
FRIENDS GRANTS	\$ 3,378,992	\$ 3,200,000	\$ 2,907,362	\$ 2,907,352	\$ 2,907,352	\$ -	\$ 2,907,352
TV ENGINEERING	\$ (2,614,427)	\$ (2,681,798)	\$ (2,624,543)	\$ (2,967,537)	\$ (3,312,508)	\$ 132,300	\$ (3,180,208)
TV PROGRAMMING	\$ (921,163)	\$ (1,021,082)	\$ (726,284)	\$ (1,073,735)	\$ (1,168,377)	\$ -	\$ (1,168,377)
TV PRODUCTION	\$ (1,016,538)	\$ (1,266,647)	\$ (1,279,477)	\$ (2,091,395)	\$ (2,271,439)	\$ 88,200	\$ (2,183,239)
TV ADMINISTRATION	\$ (403,908)	\$ (557,271)	\$ (450,702)	\$ (561,021)	\$ (716,379)	\$ 110,250	\$ (606,129)
TV PUBLIC INFORMATION	\$ (604,424)	\$ (687,474)	\$ (618,904)	\$ (705,867)	\$ (832,378)	\$ 105,840	\$ (726,538)
CAPITALIZED PRODUCTION COST	\$ -	\$ 131,822	\$ -	\$ 250,000	\$ 252,500	\$ -	\$ 252,500
CONTRIBUTED CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DECREASE IN PUBLIC TV RESERVES	\$ 125,057	\$ 659,000	\$ 92,655	\$ 1,276,817	\$ -	\$ -	\$ -
CHANGE IN RESERVE BALANCE	\$ -	\$ -	\$ (471,721)	\$ -	\$ -	\$ -	\$ -
PUBLIC TELEVISION OPERATIONS	\$ -	\$ 152,550	\$ (391,103)	\$ -	\$ (2,179,853)	\$ 436,590	\$ (1,743,263)
PUBLIC TELEVISION CAPITAL BUDGET							
Public Television Programming	\$ 2,400,000	\$ 2,500,000	\$ 2,500,000	\$ 2,700,000	\$ 2,786,286		\$ 2,786,286
Construction Remodeling	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Digital Equipment	\$ 2,900,000	\$ 1,000,000	\$ 1,000,000	\$ 700,000	\$ 1,881,859	\$ (1,068,145)	\$ 813,714
Other Equipment	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -		\$ -
Total Capital Budget	\$ 5,500,000	\$ 3,700,000	\$ 3,700,000	\$ 3,600,000	\$ 4,668,145	\$ (1,068,145)	\$ 3,600,000
PUBLIC TELEVISION CAPITAL BORROWING							
Aidable TV equipment	\$ 1,033,000	\$ 400,000	\$ 400,000	\$ 300,000			
Non Aidable	\$ 4,467,000	\$ 3,300,000	\$ 3,300,000	\$ 3,300,000	\$ 4,668,145	\$ (1,068,145)	\$ 3,600,000
Total Capital Borrowing	\$ 5,500,000	\$ 3,700,000	\$ 3,700,000	\$ 3,600,000	\$ 4,668,145	\$ (1,068,145)	\$ 3,600,000
PUBLIC TELEVISION DEBT SERVICE							
Debt Pricpal Retired	\$ 2,408,368	\$ 3,191,544	\$ 3,191,544	\$ 3,809,918	\$ 3,638,669		\$ 3,638,669
Interest Expense	\$ 371,569	\$ 375,384	\$ 375,384	\$ 370,614	\$ 416,477		\$ 416,477
Total Debt Service Tax Levy	\$ 2,779,937	\$ 3,566,928	\$ 3,566,928	\$ 4,180,532	\$ 4,055,146		\$ 4,055,146
PROPERTY TAXPAYER SUPPORT FOR PUBLIC TELEVISION OPERATIONS							
Operational Tax Levy Included in Public Television Revenue	\$ 500,000	\$ 700,000	\$ 700,000	\$ 1,000,000	\$ 1,000,000		\$ 1,000,000
DEBT SERVICE							
Principnal Reductin	\$ 2,408,368	\$ 3,191,544	\$ 3,191,544	\$ 3,809,918	\$ 3,638,669	\$ -	\$ 3,638,669
Interest Expense	\$ 371,569	\$ 375,384	\$ 375,384	\$ 370,614	\$ 416,477	\$ -	\$ 416,477
Total Rax Levy for Public Television Debt Service	\$ 2,779,937	\$ 3,566,928	\$ 3,566,928	\$ 4,180,532	\$ 4,055,146	\$ -	\$ 4,055,146
Total Direc t Tax Levy for Public Television	\$ 3,279,937	\$ 4,266,928	\$ 4,266,928	\$ 5,180,532	\$ 5,055,146	\$ -	\$ 5,055,146
Transfer from General Fund Reserve		\$ 391,103	\$ 391,103	\$ -	\$ 2,179,853	\$ (436,590)	\$ 1,743,263
Total Property Taxpayer support for Public Television	\$ 3,279,937	\$ 4,658,031	\$ 4,658,031	\$ 5,180,532	\$ 7,234,999	\$ (436,590)	\$ 6,798,409
NET LONG TERM DEBT DUE	\$ 11,494,228	\$ 11,602,684	\$ 11,602,684	\$ 11,192,766	\$ 12,222,242	\$ (1,068,145)	\$ 11,154,097

**MILWAUKEE AREA TECHNICAL COLLEGE
 ENRTERPRISE FUND
 PUBLIC TELEVISION
 REQUESTED NEW POSITIONS RECOMMENDED TO NOT FILL**

DESCRIPTION	GROUP	2007 BUDGET REQUESTED	NEGOTIATED INCREASE %	ADJUSTED SALARY	NUMBER OF POSITIONS	FROZEN POSITIONS
TV ENGINEERING	NON REP	\$ 60,000	0.00%	\$ 60,000	1	\$ 60,000
DTV MAINT ENGN	NON REP	\$ 30,000	0.00%	\$ 30,000	1	\$ 30,000
GRAPHIC WEB SPECIALIST			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
TOTAL		\$ 90,000		\$ 90,000		\$ 90,000
TV PROGRAMING			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
TOTAL		\$ -		\$ -		\$ -
TV PRODUCTION						
ASSOC PRODUCER	715	\$ 30,000	0.00%	\$ 30,000	2	\$ 60,000
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
TOTAL		\$ 30,000		\$ 30,000		\$ 60,000
TV ADMINISTRATION						
IT MANAGER	NON REP	\$ 75,000	0.00%	\$ 75,000	1	\$ 75,000
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
TOTAL		\$ 75,000		\$ 75,000		\$ 75,000
TV PUBLIC INFORMATION						
MANAGER COMMUNITY RELATIONS	NON REP	\$ 72,000	0.00%	\$ 72,000	1	\$ 72,000
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
TOTAL		\$ 72,000		\$ 72,000		\$ 72,000
TOTAL PTV						\$ 297,000
BENEFITS					47.00%	\$ 139,590
TOTAL PTV						\$ 436,590

**MILWAUKEE AREA TECHNICAL COLLEGE
SUMMARY OF RECOMMENDED CHANGES TO THE GENERAL FUND
OPERATING BUDGET**

DESCRIPTION	2006 BUDGET	REQUESTED			BUDGET FOR NEGOTIATED SALARY INCREASE	RECOMMENDED DECREASE OF NEW REQUESTED POSITIONS	RECOMMENDED CONTINUATION OF POSITIONS FROZEN FOR FY 2006	OTHER RECOMMENDED REDUCTIONS	2007 BUDGET RECOMMENDED
		2007 BUDGET REQUESTED	INCREASE OVER FY 2006 BUDGET	INCREASE %					
TAX LEVY	\$ 97,199,000	\$ 102,902,959	\$ 5,703,959	5.87%				\$ 102,902,959	
STATE AID	\$ 26,280,221	\$ 25,872,700	\$ (407,521)	-1.55%				\$ 25,872,700	
STATE AID PRIOR YEAR ADJUSTMENT	\$ 700,000	\$ (300,000)	\$ (1,000,000)	-142.86%				\$ (300,000)	
FEDERAL AID	\$ -	\$ 95,000	\$ 95,000	0.00%				\$ 95,000	
STUDENT FEES & TUITION	\$ 33,309,552	\$ 34,461,507	\$ 1,151,955	3.46%				\$ 34,461,507	
OTHER	\$ 5,252,100	\$ 6,726,640	\$ 1,474,540	28.08%				\$ 6,726,640	
TOTAL REVENUE	\$ 162,740,873	\$ 169,758,806	\$ 7,017,933	4.31%	\$ -	\$ -	\$ -	\$ 169,758,806	
SALARIES INSTRUCTOR	\$ 50,701,250	\$ 51,654,533	\$ 953,283	1.88%	\$ -	\$ -	\$ -	\$ 51,654,533	
SALARIES TECHNICAL	\$ 14,475,025	\$ 14,601,127	\$ 126,102	0.87%	\$ -	\$ -	\$ (299,082)	\$ 14,302,045	
SALARIES CLERICAL	\$ 7,116,889	\$ 7,170,937	\$ 54,048	0.76%	\$ -	\$ -	\$ (61,499)	\$ 7,109,438	
SALARIES SERVICE/MAINTENANCE	\$ 5,812,029	\$ 5,840,512	\$ 28,483	0.49%	\$ -	\$ -	\$ -	\$ 5,840,512	
SALARIES ADMINISTRATION	\$ 7,439,446	\$ 8,053,629	\$ 614,183	8.26%	\$ -	\$ (50,000)	\$ (293,653)	\$ 7,709,976	
SALARIES ADJUNCT INSTRUCTORS	\$ 14,305,798	\$ 15,635,004	\$ 1,329,206	9.29%	\$ -	\$ -	\$ -	\$ 15,635,004	
SALARIES PART TIME STAFF/OTHERS	\$ 2,535,993	\$ 2,765,076	\$ 229,083	9.03%	\$ -	\$ -	\$ -	\$ 2,765,076	
SALARIES STUDENT SALARIES	\$ 182,992	\$ 211,269	\$ 28,277	15.45%	\$ -	\$ -	\$ -	\$ 211,269	
CAPITALIZATION AND TRANSFERS	\$ (2,385,250)	\$ (1,648,752)	\$ 736,498	-30.88%	\$ -	\$ -	\$ -	\$ (1,648,752)	
TOTAL SALARIES	\$ 100,184,172	\$ 104,283,335	\$ 4,099,163	4.09%	\$ -	\$ (50,000)	\$ (654,234)	\$ 103,579,101	
FRINGE BENEFITS HEALTH CARE & DENTAL	\$ 23,446,155	\$ 24,012,211	\$ 566,056	2.41%	\$ -	\$ (50,000)	\$ (181,681)	\$ 23,780,530	
FRINGE BENEFITS LIFE INSURANCE	\$ 569,725	\$ 517,952	\$ (51,773)	-9.09%	\$ -	\$ (250)	\$ (3,271)	\$ 514,431	
FRINGE BENEFITS RETIREMENT	\$ 10,086,186	\$ 10,573,901	\$ 487,715	4.84%	\$ -	\$ (6,100)	\$ (79,817)	\$ 10,487,984	
FRINGE BENEFITS LTD INSURANCE	\$ 523,500	\$ 558,942	\$ 35,442	6.77%	\$ -	\$ (270)	\$ (3,533)	\$ 555,139	
FRINGE BENEFITS FICA TAX	\$ 7,526,157	\$ 7,792,224	\$ 266,067	3.54%	\$ -	\$ (3,680)	\$ (48,152)	\$ 7,740,392	
FRINGE BENEFITS MISCELLANEOUS	\$ -	\$ 66,266	\$ 66,266	0.00%	\$ -	\$ -	\$ -	\$ 66,266	
TOTAL FRINGE BENEFITS	\$ 42,151,723	\$ 43,521,496	\$ 1,303,507	3.09%	\$ -	\$ (60,300)	\$ (316,454)	\$ 43,144,742	
SUPPLIES - NON INSTRUCTIONAL	\$ 5,027,969	\$ 5,520,296	\$ 492,327	9.79%			\$ (145,000)	\$ 5,375,296	
SUPPLIES - INSTRUCTIONAL	\$ 1,249,419	\$ 1,445,679	\$ 196,260	15.71%			\$ (60,000)	\$ 1,385,679	
FACULTY CREDENTIALS	\$ 367,666	\$ 363,706	\$ (3,960)	-1.08%			\$ -	\$ 363,706	
BAD DEBT EXPENSE	\$ 899,750	\$ 730,000	\$ (169,750)	-18.87%			\$ -	\$ 730,000	
TRAVEL	\$ 338,720	\$ 335,863	\$ (2,857)	-0.84%			\$ -	\$ 335,863	
PUBLIC INFORMATION	\$ 934,152	\$ 965,431	\$ 31,279	3.35%			\$ -	\$ 965,431	
BUILDING REPAIRS	\$ 297,000	\$ 304,400	\$ 7,400	2.49%			\$ -	\$ 304,400	
EQUIPMENT REPAIR	\$ 605,656	\$ 625,121	\$ 19,465	3.21%			\$ -	\$ 625,121	
RENTAL EXPENSE	\$ 1,183,406	\$ 1,187,146	\$ 3,740	0.32%			\$ -	\$ 1,187,146	
UTILITIES	\$ 2,631,600	\$ 3,125,238	\$ 493,638	18.76%			\$ (225,000)	\$ 2,900,238	
TELEPHONE	\$ 287,270	\$ 296,813	\$ 9,543	3.32%			\$ -	\$ 296,813	
CONTRACTED SERVICES	\$ 2,344,289	\$ 2,008,228	\$ (336,061)	-14.34%			\$ (70,000)	\$ 1,938,228	
INSURANCE	\$ 1,630,120	\$ 1,630,120	\$ -	0.00%			\$ -	\$ 1,630,120	
LEGAL SERVICES	\$ 444,000	\$ 405,000	\$ (39,000)	-8.78%			\$ -	\$ 405,000	
TOTAL OTHER	\$ 18,241,017	\$ 18,943,041	\$ 702,024	3.85%	\$ -	\$ -	\$ (500,000)	\$ 18,443,041	
TOTAL EXPENSES	\$ 160,576,912	\$ 166,747,872	\$ 6,104,694	3.80%	\$ -	\$ (110,300)	\$ (970,688)	\$ 165,166,884	
TOTAL REVENUE OVER (UNDER) EXPENSE	\$ 2,163,961	\$ 3,010,934	\$ 913,239	42.20%	\$ -	\$ 110,300	\$ 970,688	\$ 4,591,922	

**MILWAUKEE AREA TECHNICAL COLLEGE
FUND 1
OPERATING BUDGET
NEGOTIATED INCREASE**

DESCRIPTION	2007 BUDGET REQUESTED SALARIES			BUDGETED NEGOTIATED INCREASE %	BUDGETED INCREASE \$'S
	FULL TIME	PART TIME & OTHER	BASE FOR INCREASE		
SALARIES INSTRUCTOR					\$ -
UNION 212 FULL TIME	\$ 51,654,533	\$ 1,200,000	\$ 51,654,533	0.000%	\$ -
UNION 212 PART TIME			\$ -	0.000%	\$ -
UNION 212 PARA			\$ -	0.000%	\$ -
UNION 587			\$ -	0.000%	\$ -
UNION 517			\$ -	0.000%	\$ -
NON REPRESENTED			\$ -	0.000%	\$ -
TOTAL	\$ 51,654,533	\$ 1,200,000	\$ 51,654,533		\$ -
SALARIES TECHNICAL					\$ -
UNION 212 FULL TIME			\$ -	0.000%	\$ -
UNION 212 PART TIME	\$ -		\$ -	0.000%	\$ -
UNION 212 PARA	\$ 9,855,370	\$ 450,000	\$ 9,855,370	0.000%	\$ -
UNION 587	\$ 663,033	\$ 50,000	\$ 663,033	0.000%	\$ -
UNION 517			\$ -	0.000%	\$ -
NON REPRESENTED	\$ 3,730,237	\$ 160,000	\$ 3,730,237	0.000%	\$ -
TOTAL	\$ 14,248,640	\$ 660,000	\$ 14,248,640		\$ -
SALARIES CLERICAL					\$ -
UNION 212 FULL TIME			\$ -	0.000%	\$ -
UNION 212 PART TIME			\$ -	0.000%	\$ -
UNION 212 PARA			\$ -	0.000%	\$ -
UNION 587	\$ 6,403,963	\$ 415,076	\$ 6,403,963	0.000%	\$ -
UNION 517			\$ -	0.000%	\$ -
NON REPRESENTED	\$ 569,283	\$ 120,000	\$ 569,283	0.000%	\$ -
TOTAL	\$ 6,973,246	\$ 535,076	\$ 6,973,246		\$ -
SALARIES SERVICE/MAINTENANCE					\$ -
UNION 212 FULL TIME			\$ -	0.000%	\$ -
UNION 212 PART TIME			\$ -	0.000%	\$ -
UNION 212 PARA	\$ 315,215	\$ 15,000	\$ 315,215	0.000%	\$ -
UNION 587	\$ 4,721,123	\$ 30,000	\$ 4,721,123	0.000%	\$ -
UNION 517			\$ -	0.000%	\$ -
NON REPRESENTED	\$ 490,299	\$ 250,000	\$ 490,299	0.000%	\$ -
TOTAL	\$ 5,526,637	\$ 295,000	\$ 5,526,637		\$ -
SALARIES ADMINISTRATION					\$ -
UNION 212 FULL TIME			\$ -	0.000%	\$ -
UNION 212 PART TIME			\$ -	0.000%	\$ -
UNION 212 PARA			\$ -	0.000%	\$ -
UNION 587			\$ -	0.000%	\$ -
UNION 517			\$ -	0.000%	\$ -
NON REPRESENTED	\$ 7,993,804	\$ 75,000	\$ 7,993,804	0.000%	\$ -
TOTAL	\$ 7,993,804	\$ 75,000	\$ 7,993,804		\$ -
SALARIES ADJUNCT INSTRUCTORS					\$ -
UNION 212 FULL TIME			\$ -	0.000%	\$ -
UNION 212 PART TIME		\$ 15,635,004	\$ 15,635,004	0.000%	\$ -
UNION 212 PARA			\$ -	0.000%	\$ -
UNION 587			\$ -	0.000%	\$ -
UNION 517			\$ -	0.000%	\$ -
NON REPRESENTED			\$ -	0.000%	\$ -
TOTAL	\$ -	\$ 15,635,004	\$ -		\$ -
SALARIES PART TIME STAFF/OTHERS					\$ -
UNION 212 FULL TIME		\$ 1,200,000	\$ 1,200,000	0.000%	\$ -
UNION 212 PART TIME		\$ -	\$ -	0.000%	\$ -
UNION 212 PARA		\$ 465,000	\$ 465,000	0.000%	\$ -
UNION 587		\$ 495,076	\$ 495,076	0.000%	\$ -
UNION 517		\$ -	\$ -	0.000%	\$ -
NON REPRESENTED		\$ 605,000	\$ 605,000	0.000%	\$ -
TOTAL	\$ -	\$ 2,765,076	\$ -		\$ -
CAPITALIZATION AND TRANSFERS					\$ -
UNION 212 FULL TIME			\$ -	0.000%	\$ -
UNION 212 PART TIME			\$ -	0.000%	\$ -
UNION 212 PARA	\$ (148,752)		\$ (148,752)	0.000%	\$ -
UNION 587	\$ (1,100,000)		\$ (1,100,000)	0.000%	\$ -
UNION 517			\$ -	0.000%	\$ -
NON REPRESENTED	\$ (400,000)		\$ (400,000)	0.000%	\$ -
TOTAL	\$ (1,648,752)	\$ -	\$ (1,648,752)		\$ -
TOTAL SALARIES	\$ 84,748,108	\$ 21,165,156	\$ 84,748,108		\$ -

**MILWAUKEE AREA TECHNICAL COLLEGE
FUND 1
OPERATING BUDGET
REQUESTED NEW POSITIONS RECOMMENDED TO NOT FILL**

DESCRIPTION	GROUP	2007 BUDGET REQUESTED	NEGOTIATED INCREASE %	ADJUSTED SALARY	NUMBER OF POSITIONS	FROZEN POSITIONS
SALARIES INSTRUCTOR			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
TOTAL		\$ -		\$ -		\$ -
SALARIES TECHNICAL			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
TOTAL		\$ -		\$ -		\$ -
SALARIES CLERICAL			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
TOTAL		\$ -		\$ -		\$ -
SALARIES SERVICE/MAINTENANCE			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
TOTAL		\$ -		\$ -		\$ -
SALARIES ADMINISTRATION Manager Maintenance	NON REP	\$ 50,000	0.00%	\$ 50,000	1	\$ 50,000
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
TOTAL		\$ 50,000		\$ 50,000		\$ 50,000
SALARIES ADJUNCT INSTRUCTORS			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
TOTAL		\$ -		\$ -		\$ -
SALARIES PART TIME STAFF/OTHERS			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
TOTAL		\$ -		\$ -		\$ -
CAPITALIZATION AND TRANSFERS			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
TOTAL		\$ -		\$ -		\$ -

**MILWAUKEE AREA TECHNICAL COLLEGE
FUND 1
OPERATING BUDGET
RECOMMENDED POSITIONS FROZEN**

DESCRIPTION	GROUP	2007 BUDGET REQUESTED	NEGOTIATED INCREASE %	ADJUSTED SALARY	NUMBER OF POSITIONS	FROZEN POSITIONS
SALARIES INSTRUCTOR			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
TOTAL		\$ -		\$ -		\$ -
SALARIES TECHNICAL						
9902 Educational Assistanf	212P	\$ 48,203	0.00%	\$ 48,203	1	\$ 48,203
6332 Senior Speicalist Writer	NON REP	\$ 52,444	0.00%	\$ 52,444	1	\$ 52,444
7418 Building Service Associate	587	\$ 32,010	0.00%	\$ 32,010	1	\$ 32,010
9002 Student Service Specialist	212P	\$ 72,900	0.00%	\$ 72,900	1	\$ 72,900
6613 Coordinator, Adv Technologu	NON REP	\$ 47,242	0.00%	\$ 47,242	1	\$ 47,242
9625 Senior Specialist. Library	NON REP	\$ 46,283	0.00%	\$ 46,283	1	\$ 46,283
TOTAL		\$ 299,082		\$ 299,082		\$ 299,082
SALARIES CLERICAL						
1029 Work Processing Techm Pre-College	587	\$ 33,655	0.00%	\$ 33,655	1	\$ 33,655
1612 Word Processing Associate	587	\$ 27,844	0.00%	\$ 27,844	1	\$ 27,844
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
TOTAL		\$ 61,499		\$ 61,499		\$ 61,499
SALARIES SERVICE/MAINTANCE						
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
TOTAL		\$ -		\$ -		\$ -
SALARIES ADMINISTRATION						
7221 Manager Building Services	NON REP	\$ 59,653	0.00%	\$ 59,653	1	\$ 59,653
1047 Director, Strategic & Quality	NON REP	\$ 83,000	0.00%	\$ 83,000	1	\$ 83,000
1963 Asst Dean AQUIP	NON REP	\$ 68,000	0.00%	\$ 68,000	1	\$ 68,000
3217 Assoc VP of Student Services	NON REP	\$ 83,000	0.00%	\$ 83,000	1	\$ 83,000
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
TOTAL		\$ 293,653		\$ 293,653		\$ 293,653
SALARIES ADJUNCT INSTRUCTORS						
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
TOTAL		\$ -		\$ -		\$ -
SALARIES PART TIME STAFF/OTHERS						
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
TOTAL		\$ -		\$ -		\$ -
CAPITALIZATION AND TRANSFERS						
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
			0.00%	\$ -		\$ -
TOTAL		\$ -		\$ -		\$ -

**MILWAUKEE AREA TECHNICAL COLLEGE
FUND 1 OPERATIONS
RECOMMENDED REDUCTIONS**

DESCRIPTION	2006 BUDGET	2007 BUDGET REQUESTED	INCREASE \$	INCREASE %	TOTAL RECOMMENDED REDUCTION
SUPPLIES - NON INSTRUCTIONAL					
ACADEMIC ADMINISTRATION	133676	\$ 287,500	\$ 153,824	115.07%	\$ 75,000
GENERAL INSTITUTIONAL	1603740	\$ 1,696,110	\$ 92,370	5.76%	
INSTRUCTIONAL AREA	1110388	\$ 1,170,501	\$ 60,113	5.41%	
INSTRUCTIONAL RESOURCES	525258	\$ 695,451	\$ 170,193	32.40%	\$ 50,000
PHYSICAL PLANT	528948	\$ 611,992	\$ 83,044	15.70%	\$ 20,000
STUDENT SERVICES	1112744	\$ 1,059,712	\$ (53,032)	-4.77%	
TOTAL	\$ 5,014,754	\$ 5,521,266	\$ 506,512	10.10%	\$ 145,000
SUPPLIES - INSTRUCTIONAL					
ACADEMIC ADMINISTRATION	23032	\$ 41,159	\$ 18,127	78.70%	\$ 5,000
GENERAL INSTITUTIONAL	133801	\$ 138,850	\$ 5,049	3.77%	
INSTRUCTIONAL AREA	1025993	\$ 1,177,432	\$ 151,439	14.76%	\$ 50,000
INSTRUCTIONAL RESOURCES	56246	\$ 74,554	\$ 18,308	32.55%	\$ 5,000
PHYSICAL PLANT	4261	\$ 4,810	\$ 549	12.88%	
STUDENT SERVICES	9805	\$ 8,874	\$ (931)	-9.50%	
TOTAL	\$ 1,253,138	\$ 1,445,679	\$ 192,541	15.36%	\$ 60,000
FACULTY CREDENTIALS	\$ 337,666.00	\$ 363,706	\$ 26,040	7.71%	
BAD DEBT EXPENSE	\$ 899,750.00	\$ 730,000	\$ (169,750)	-18.87%	
TRAVEL					
ACADEMIC ADMINISTRATION	53081	\$ 62,073	\$ 8,992	16.94%	
GENERAL INSTITUTIONAL	93159	\$ 106,387	\$ 13,228	14.20%	
INSTRUCTIONAL AREA	105493	\$ 118,718	\$ 13,225	12.54%	
INSTRUCTIONAL RESOURCES	4480	\$ 3,699	\$ (781)	-17.43%	
PHYSICAL PLANT	2915	\$ 3,949	\$ 1,034	35.47%	
STUDENT SERVICES	76420	\$ 41,037	\$ (35,383)	-46.30%	
TOTAL	\$ 335,548	\$ 335,863	\$ 315	0.09%	\$ -
PUBLIC INFORMATION	\$ 930,942	\$ 965,431	\$ 34,489	3.70%	
BUILDING REPAIRS	\$ 297,000	\$ 304,400	\$ 7,400	2.49%	
EQUIPMENT REPAIR	\$ 607,926	\$ 625,121	\$ 17,195	2.83%	
RENTAL EXPENSE	\$ 1,182,571	\$ 1,187,146	\$ 4,575	0.39%	
UTILITIES	\$ 2,691,600	\$ 3,125,238	\$ 433,638	16.11%	\$ 225,000
TELEPHONE	\$ 287,620	\$ 296,813	\$ 9,193	3.20%	
CONTRACTED SERVICES					
ACADEMIC ADMINISTRATION	\$ 324,092	\$ 404,848	\$ 80,756	24.92%	\$ 20,000
GENERAL INSTITUTIONAL	\$ 440,487	\$ 430,271	\$ (10,216)	-2.32%	
INSTRUCTIONAL AREA	\$ 108,259	\$ 108,068	\$ (191)	-0.18%	
INSTRUCTIONAL RESOURCES	\$ 18,087	\$ 19,901	\$ 1,814	10.03%	
PHYSICAL PLANT	\$ 708,700	\$ 981,269	\$ 272,569	38.46%	\$ 50,000
STUDENT SERVICES	\$ 669,160	\$ 63,871	\$ (605,289)	-90.46%	
TOTAL	\$ 2,268,785	\$ 2,008,228	\$ (260,557)	-11.48%	\$ 70,000
INSURANCE	\$ 1,630,120	\$ 1,630,120	\$ -	0.00%	
LEGAL SERVICES	\$ 415,000	\$ 405,000	\$ (10,000)	-2.41%	
TOTAL OTHER	\$ 18,152,420	\$ 18,944,011	\$ 791,591.00	4.36%	\$ 500,000.00



Milwaukee Area Technical College

POLICY

Title: AREAS OF RESPONSIBILITY OF DISTRICT BOARD COMMITTEES	Code: A0111-A
Authority: Board Minutes, 4/29/81; 6/18/81; 8/19/81; 4/20/83; 10/18/83; 10/23/84; 10/25/88; 7/25/89; 2/18/91; 10/25/93; 2/20/96; 3/24/98; 9/28/99	Original Adoption: 4/29/81 Revised/Reviewed: 9/28/99 Effective: 9/29/99

The policy is intended to outline and define the appropriate areas of responsibility for the standing committees of the district board. In addition, the board may convene as a committee of the whole and deliberate on matters as a committee. Such matters will not be acted upon when the committee as a whole is convened.

STANDING COMMITTEES:

Specific areas of responsibility for district board standing committees include:

FINANCE, PERSONNEL, AND OPERATIONS COMMITTEE

The committee works with the president and other appropriate MATC personnel as designated by the president to:

1. Develop or revise district board policies relating to finance, human, operations, and administration, and recommend appropriate board action;
2. Review and recommend district board action on bills and financial statements;
3. Review internal and external audits;
4. Review and recommend district board action on short- and long-term borrowing;
5. Review and recommend district board action on annual tax levy;
6. Review and recommend district board action on external contracts;
7. Review and recommend district board action on major procurements and contracts for services;
8. Review district repair and maintenance programs;

Title: AREAS OF RESPONSIBILITY OF DISTRICT
BOARD COMMITTEES

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FINANCE, PERSONNEL, AND OPERATIONS COMMITTEE (Continued)

9. Review and recommend district board action on monthly personnel transactions;
10. Establish and recommend district board action on negotiating guidelines and parameters;
11. Review and recommend district board action on district organizational structure;
12. Review and recommend district board action on the five-year renovation and remodeling plan.
13. Oversee and monitor the activities of the Advisory Audit Committee and, where necessary, recommend appropriate district board action.

EDUCATION, SERVICES, AND INSTITUTIONAL RELATIONS COMMITTEE

The committee works with the president and other appropriate MATC personnel as designated by the president to:

1. Develop or revise district board policies relating to educational programs, student affairs, board procedures, and external programming and recommend appropriate board action;
2. Review and recommend district board action on program additions, modifications, and deletions;
3. Review district student affairs;
4. Review advisory committee activities;
5. Review student development programs and activities;
6. Review special projects and externally funded programs;
7. Review auxiliary support services and programs;
8. Develop and recommend district board action on the five-year educational plan;

Title: AREAS OF RESPONSIBILITY OF DISTRICT
BOARD COMMITTEES

Code: A0111-A

EDUCATION, SERVICES, AND INSTITUTIONAL RELATIONS COMMITTEE

(Continued)

9. Plan and conduct MATC District Board professional development program;
10. Promote district board participation in local, state, regional, and national organizations;
11. Review and recommend district board action on district marketing and public relations plans;
12. Develop liaison program with students, employees, and the community.
13. Ensure access to programs and services to be in compliance with the Americans With Disabilities Act.
14. Review staff development and training plans.

PUBLIC TELEVISION COMMITTEE

The committee works with the president and other appropriate personnel as designated by the president to advocate for public television initiatives and to:

1. Develop or revise district board policies relating to the operation of Channels 10/36 and recommend appropriate board action;
2. Review the activities of the PTV stations, WMVS/WMVT;
3. Review the operational functions of Channels 10/36;
4. Review the stations' liaisons with the following related organizations and report to the district board.
 - The Channel 10/36 Friends, Inc.
 - The State Educational Communications Board
 - America's Public Television Stations (APTS)
 - Public Broadcasting Service

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PUBLIC TELEVISION COMMITTEE (Continued)

5. Review and recommend district board action on the stations' major equipment requirements, involvement in new technologies, budget, program procurement, and long-range planning;
6. Review and recommend goals for the television station;
7. Review and recommend district board action on the TV stations' funding options and the district board's funding commitments;
8. Inform the district board of key legislative matters related to federal and state funding affecting the TV stations;
9. Inform the district board of the TV stations' viewership, program offerings, and special events.

NOTE: All standing committees will provide for public comments on their agendas.

**Milwaukee Area Technical College (MATC)
Advisory Audit Committee Charter***

1. Overall purpose/objectives

The MATC Advisory Audit Committee (the “Committee”) is appointed by the MATC Board of Directors (the “Board”) to assist it in discharging the Board's oversight responsibilities. The Committee will assist the Board in its responsibility to oversee the financial reporting process to ensure the balance, transparency and integrity of published financial information. The Committee will also assist the Board in reviewing: 1) the effectiveness of the institution’s internal financial control and risk management systems; 2) the effectiveness of the internal audit function; 3) the independent audit process, including recommending the appointment and assessing the performance of the external auditor; and 4) the institution’s process for monitoring compliance with laws and regulations affecting financial reporting and its code of conduct. It is understood that all Committee activities will comply with applicable local, state, and federal laws, including but not limited to, open meetings and public records statutes. Additionally, the Committee will act in adherence to all applicable MATC Board policies and collective bargaining agreements.

2. Authority

The Board authorizes the Committee, within the scope of its responsibilities, to:

- 2.1 Perform activities within the scope of this MATC Advisory Audit Committee Charter (the “Charter”).
- 2.2 Review and recommend the engagement of independent counsel and other advisers, as it deems necessary to carry out its duties.
- 2.3 Have unrestricted access to members of management, faculty and employees as well as to all books, records, and facilities of the institution subject to aforesaid open meetings and public records laws.
- 2.4 Establish procedures for the receipt, retention and treatment of complaints received from employees regarding accounting, internal accounting controls or auditing matters.
- 2.5 Be directly responsible for recommending the appointment, compensation, retention and oversight of the work of the external auditor to the MATC Finance, Personnel and Operations (FPO) Committee and the MATC Board.
- 2.6 Review and recommend for FPO Committee and MATC Board approval the policies for the provision of non-audit services by the external auditors [and, when required, the framework for pre-approval of such services].

* Note: The template for this Charter was taken from:

Mattie, J. A., & McCarthy, J. H. (2004). *The changing role of the audit committee: Leading practices for colleges, universities and other not-for-profit educational institutions.*

Retrieved February 9, 2005, from PricewaterhouseCoopers at:

http://www.pwcglobal.com/gx/eng/about/ind/edu/audit_committee_final_July2004.pdf.

3. Organization

Membership

- 3.1 The Board will approve the appointment of the Committee members and the chairperson of the Committee will be as designated below in Paragraph 3.2.
- 3.2 The Committee will be comprised of the MATC FPO Committee Chair, who will serve as the Committee Chair; the MATC Board Chair; and at least three (3) and no more than five (5) other members. All Committee members shall be independent. Members will be considered independent as long as they do not accept any consulting, advisory, or other compensatory fee from MATC and are not closely associated (affiliated) with MATC; the MATC Foundation, Inc.; and the Channel 10/36 Friends, Inc. or their management, internal auditors, or external auditors. The Committee Chair may select member(s), at least one of whom has financial expertise, to serve as additional officers for the Committee, including but not limited to the position of Vice-Chair, to be numbered sequentially if more than one is selected.
- 3.3 A quorum of any meeting will be a majority of members of the committee.
- 3.4 Each non-MATC Board member should have skills and experience appropriate to public accounting and/or to the education or governmental sectors.
- 3.5 A majority of Committee members shall be “financially literate.” Financial literacy is defined as being able to read and understand fundamental financial statements.
 - 3.5.1 If possible, include one member who is a “financial expert” as it is defined by Sarbanes: a “financial expert” is a person who has an understanding of generally accepted accounting principles and financial statements; the ability to assess the application of these principles in connection with accounting for estimates, accruals and reserves; an understanding of Committee functions; experience preparing, auditing, analyzing or evaluating financial statements, or experience actively supervising persons engaged in such activities; and an understanding of internal controls and procedures for financial reporting. The person must have acquired these attributes through one or more of the following: education or experience actually doing these functions or similar ones; actively supervising someone who is performing these functions or similar ones; experience overseeing or assessing the performance of companies or public accountants who are preparing, auditing or evaluating financial statements; or other relevant experience.
- 3.6 Each non-MATC Board member will be appointed for three-year terms of office and may serve for consecutive and/or multiple terms, which terms may be staggered after the initial term.

Meetings

- 3.8 All meetings will be held in accordance with Wisconsin Statutes Chapter 19, which governs open meetings and public records, including appropriate notice and posting provisions outlined therein.
- 3.9 A majority of the Committee will constitute a quorum for the transaction of business.
- 3.10 As part of its responsibility to foster open communication, the Committee shall provide sufficient opportunity for the independent external and internal auditors to dialogue with the Committee Chair and certain designated members of the Committee. The Committee Chair and certain designated members will have a candid conversation with the independent external auditors and internal auditors [at least once annually] without management present. The independent external and internal auditors shall be invited to make presentations to the Committee as appropriate.
- 3.11 Meetings shall be held not less than four times a year and should correspond with the organization's financial reporting cycle.
- 3.12 Special meetings may be convened as required, subject to the statutory notice provisions.
- 3.13 The Committee shall maintain written minutes of its meetings.
- 3.14 The administrative assistant to the Committee shall:
 - 3.14.1 Circulate the agenda and supporting documentation to the Committee members a reasonable period in advance of each meeting.
 - 3.14.2 Circulate the approved minutes of meetings to members of the Board, members of the Committee, and the internal and external auditors.
 - 3.14.3 Convene a meeting upon receipt of a request by the external or internal auditors, subject to statutory notice and posting provisions.
- 3.15 As a minimum, the chairperson of the Committee [or the chair's designee from the Committee] shall attend the Board meeting at which the financial statements are approved.
- 3.16 The Committee should meet with in-house legal counsel on a regular basis. A meeting with outside legal counsel should be held if it is deemed necessary.
- 3.17 The Committee may invite others (e.g., the president, chief financial officer, internal audit director, and external audit engagement partner) to its meetings, as it deems appropriate. All meetings of the Committee are subject to open meetings laws, therefore any member of the public can attend open meetings.

- 3.18 The Committee may want to consider requesting special reports on topics that may enhance their understanding of the institution’s activities. For example, topics could include: capital projects management, new business initiatives, technology, and other initiatives that affect internal controls.

4. Roles and responsibilities

With regard to each topic listed below, the Committee will:

Internal controls

- 4.1 Evaluate whether management is setting the appropriate “control culture” by communicating the importance of internal controls.
- 4.2 Understand the internal controls systems implemented by management for the approval of transactions and the recording and processing of financial data.
- 4.3 Understand the controls and processes implemented by management to ensure that the financial statements derive from the underlying financial systems, comply with relevant standards and requirements, and are subject to appropriate management review.
- 4.4 Evaluate the overall effectiveness of the internal control framework and consider whether management has implemented recommendations made by the internal and external auditors.
- 4.5 Consider how management is held to account for the security of computer systems and applications, and the contingency plans for processing financial information in the event of a systems breakdown or to protect against computer fraud or misuse.

Risk management

- 4.6 Evaluate the overall effectiveness of the risk management framework.
- 4.7 Evaluate whether management is setting the appropriate tone at the senior level by communicating the importance of the management of risk.
- 4.8 Inquire of management, the internal auditor, and the independent external auditor about significant risks or exposures to the institution and how these are being managed.

Financial reporting and disclosures

- 4.9 Review significant accounting and financial reporting issues, including recent professional and regulatory pronouncements, and understand their impact on financial report.
- 4.10 Oversee the financial reporting process implemented by management.
- 4.11 Review as applicable: 1) the interim financial statements, 2) the annual financial statements, 3) the annual report, and 4) the audit report on federal awards that is required under Office of Management and Budget.

- 4.12 Review management's process for ensuring the transparency of the financial statements and the completeness and clarity of the disclosures.
- 4.13 Meet with management and the external auditors to review the financial statements, the key accounting policies, the reasonableness of significant judgments, and the results of the audit.
- 4.14 Discuss with the independent external auditor the alternative treatments of financial information within generally accepted accounting principles as well as the ramifications of the use of such alternative treatments.
- 4.15 Confirm with management and the independent external auditor that the annual financial statements disclose all material off-balance sheet transactions, arrangements, obligations, and other relationships of the institution with unconsolidated entities, or with people that may have a material effect on financial condition, changes in financial condition, results of operations, liquidity, capital expenditures, capital resources, or significant components of revenues or expenses.
- 4.15 Ensure that significant adjustments, unadjusted differences, disagreements with management and critical accounting policies and practice are discussed with the external auditor. Resolve disagreements between management and the external auditor.

Compliance with laws and regulations

- 4.17 Review the effectiveness of the system for monitoring compliance with laws and regulations and the results of management's investigation and follow-up (including disciplinary action) of any fraudulent acts or non-compliance.
- 4.18 Obtain reports concerning financial fraud resulting in losses in excess of \$10,000 or involving a member of senior management.
- 4.19 Obtain regular updates from management and the organization's legal counsel regarding compliance matters that may have a material impact on the organization's financial statements or compliance policies.
- 4.20 Be satisfied that all regulatory compliance matters have been considered in the preparation of the financial statements.
- 4.21 Review the findings of any examinations by regulatory agencies.

Working with independent external auditors

- 4.22 Have the independent external auditor report directly to the Committee.
- 4.23 Review of the professional qualifications of the independent external auditor (including the background and experience of the engagement partner and auditing personnel).
- 4.24 Consider the independence of the auditor as well as potential conflicts of interest. Also assess the independence of the independent external auditor under Government Auditing Standards.
- 4.25 Review on an annual basis the performance of the external auditors and make recommendations to the Board for their appointment, reappointment or termination.
- 4.26 Be responsible for recommending the compensation of the external auditor.
- 4.27 Review the proposed audit scope and approach for the current year in light of the institution's present circumstances and changes in the regulatory environment.
- 4.28 At the end of the audit:
 - 4.28.1 Review required communications from the external independent auditors.
 - 4.28.2 Discuss with the external auditor the quality and appropriateness of the institution's accounting policies as well as the consistency of their application and the degree of aggressiveness or conservatism in applying them.
 - 4.28.3 Discuss with the external auditor any audit problems encountered in the normal course of audit work, including any restriction on audit scope or access to information.
- 4.29 Ensure that significant findings and recommendations made by the external auditors and management's proposed response are received, discussed and acted on appropriately.
- 4.30 Meet with the external auditors to discuss any matters that the Committee or auditors believe need additional attention, subject to open meetings laws. Ensure that the external auditors have access to the Chair and Vice Chair(s) of the Committee when required.
- 4.31 Review policies for the provision of non-audit services by the external auditor.
- 4.32 Ensure that the organization has appropriate policies regarding the hiring of audit firm personnel for senior positions after they have left the audit firm.

Working with internal auditors

- 4.33 Review the independence, qualifications, activities, resources and structure of the internal audit function and ensure no unjustified restrictions or limitations are made.

- 4.34 Review and concur with the appointment, reassignment, promotion or dismissal of internal auditors.
- 4.35 Review the effectiveness of the internal audit function and ensure that it has appropriate standing within the organization. Discuss with the external auditor the standard of work of internal audit staff.
- 4.36 Meet with the internal auditors to discuss any matters that the Committee or internal auditors believe need additional attention, subject to open meetings laws. Ensure that the internal auditors have access to the Chair and Vice Chair(s) of the Committee when required.
- 4.37 Ensure that significant findings and recommendations made by the internal auditors and management's proposed response are received, discussed and appropriately acted on.
- 4.38 Review the proposed internal audit plan for the coming year [or the multi-year plan] and ensure that it addresses key areas of risk and that there is appropriate coordination with the external auditor.
- 4.39 Receive prior to each meeting a summary of findings from completed internal audits and the status of implementing related recommendations.
- 4.40 Receive a progress report on the internal audit plan with explanations for any deviations from the original plan.
- 4.41 Review periodically the internal audit charter for necessary changes.

Complaints and ethics

- 4.42 Ensure procedures for the receipt, retention and treatment of complaints about accounting, internal accounting controls or auditing matters.
- 4.43 Review the code of conduct to ensure that it: 1) is easy to access, 2) is widely communicated, 3) is easy to understand and implement, 4) includes a confidential mechanism for reporting code violations, 5) is enforced, 6) includes a conflict of interest policy and guidelines, 6) includes whom to contact for questions.
- 4.44 Review the conflict of interest policy to ensure that: 1) the term "conflict of interest" is clearly defined, 2) guidelines are comprehensive, 3) signoff is required, and 4) potential conflicts are adequately resolved and documented.
- 4.45 Require appropriate disclosure of related party transactions, including an annual accounting.

Reporting responsibilities

- 4.46 Regularly update the FPO Committee and the MATC Board about Committee activities and make appropriate recommendations.
- 4.47 Ensure the Board is aware of matters that may significantly impact on the financial condition or affairs of the business.

- 4.48 Prepare any reports requested by the Board (e.g., a report on the Committee's activities).

Evaluating performance

- 4.49 Evaluate the Committee's own performance, both of individual members and collectively, on a periodic basis.
- 4.50 Assess the achievement of the duties specified in the Charter and report the findings to the Board.
- 4.51 Review the Charter annually and discuss any required changes with the Board.
- 4.52 Ensure that the Charter is approved or re-approved by the Board when required.

5. Insurance and expense reimbursement

- 5.1 Liability insurance of MATC will cover Committee members for their activities on behalf of the College as outlined in this Charter.
- 5.2 Expenses incurred by Committee members in carrying out their roles and responsibilities consistent with this Charter will be reimbursed by MATC consistent with the MATC District Board Policy B0901, Travel and Expense Reimbursement.

Adoption of Charter

The MATC Board of Directors adopted this Charter on December 20, 2005.

Jeannette Bell, Chairperson of the District
Attest:

Linda S. Sowell, Secretary of the District

Recorded this 20th day of December, 2005.

Linda S. Sowell, Secretary of the District