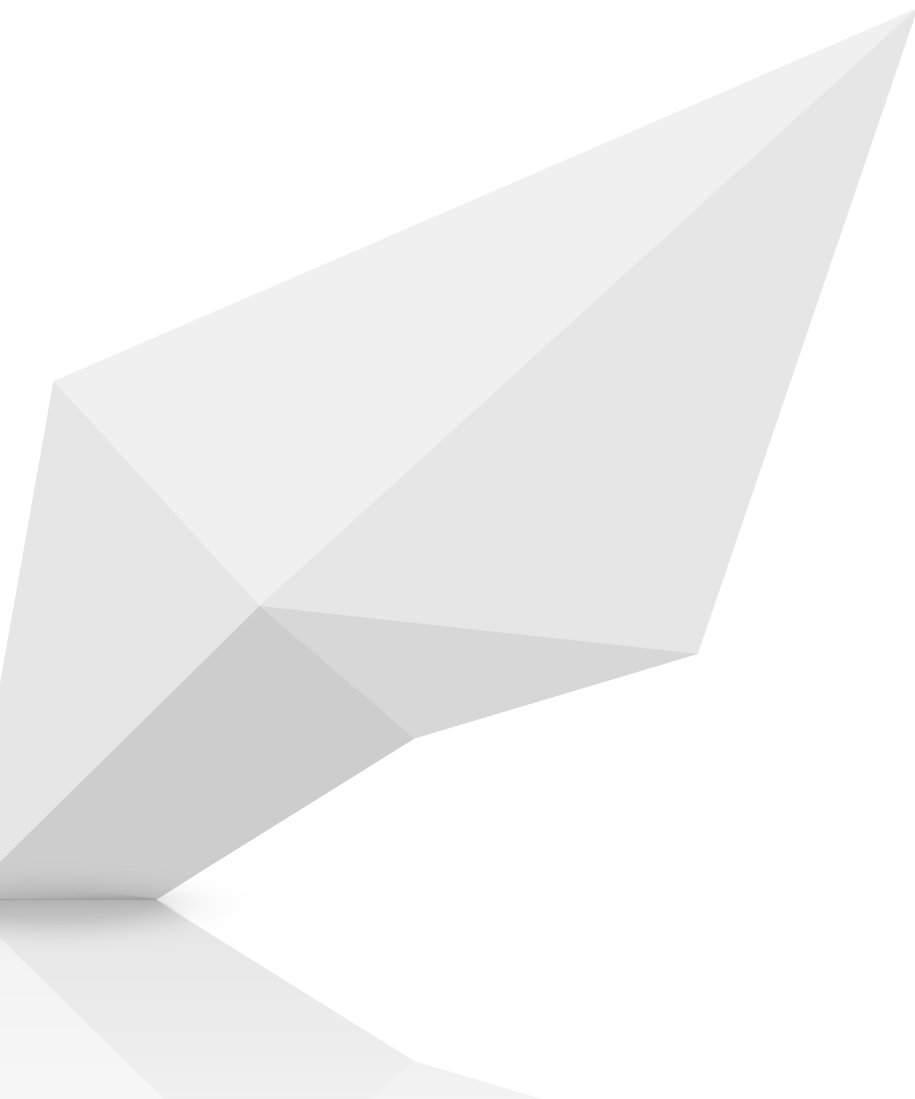


Chippewa Valley Technical College District

Federal and State Single Audit Reports

Year Ended June 30, 2021



WIPFLI

Chippewa Valley Technical College District

Federal and State Single Audit Reports

Year Ended June 30, 2021

Table of Contents

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*.....1

Independent Auditor’s Report on Compliance for Each Major Federal and State Program and on Internal Control Over Compliance Required by the Uniform Guidance3

Schedule of Expenditures of Federal Awards.....6

Notes to the Schedule of Expenditures of Federal Awards..... 10

Schedule of Expenditures of State Awards..... 11

Notes to the Schedule of Expenditures of State Awards 15

DHS Cost Reimbursement Award Schedule 18

Schedule of Findings and Questioned Costs 19

Schedule of Prior Year’s Findings and Questioned Costs 23

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Board of Education
Chippewa Valley Technical College District
Eau Claire, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business-type activities and the discretely presented component unit of Chippewa Valley Technical College District (the "District") as of and for the years ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 3, 2021. The financial statements of the Chippewa Valley Technical College Foundation, Inc. (the "Foundation"), a discretely presented component unit, were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Foundation.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of This Report

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

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

Wipfli LLP

December 3, 2021
Eau Claire, Wisconsin

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

District Board
Chippewa Valley Technical College District
Eau Claire, Wisconsin

Report on Compliance for Each Major Federal and State Program

We have audited the Chippewa Valley Technical College District's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *State of Wisconsin Single Audit Guidelines*, issued by the Wisconsin Department of Administration, that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2021. The District's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility for Compliance

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State of Wisconsin Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. The financial statements of the Chippewa Valley Technical College Foundation, Inc., were not audited in accordance with *Government Auditing Standards*.

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

Opinion on Each Major Federal and State Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance, and the *State of Wisconsin Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

Report on Schedules of Expenditures of Federal and State Awards and the DHS Cost Reimbursement Award Schedule Required by the Uniform Guidance and the *State of Wisconsin Single Audit Guidelines*

We have audited the financial statements of Chippewa Valley Technical College District as of and for the year ended June 30, 2021, and have issued our report thereon dated December 3, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on these financial statements as a whole. The accompanying schedules of expenditures of federal and state awards and the DHS Cost Reimbursement Award Schedule are presented for purposes of additional analysis as required by the Uniform Guidance and the *State of Wisconsin Single Audit Guidelines* and are not required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

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

Wipfli LLP

Wipfli LLP

December 3, 2021
Eau Claire, Wisconsin

Chippewa Valley Technical College District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Award Description	Federal AL Number	Grant/Pass-Through Entity Identifying Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				Federal	Match/ Local		
<u>U.S. Department of Agriculture, National Institute of Food and Agriculture</u>							
Farm Business Management and Benchmarking Competitive Grants Program	10.319						
Passed through Fox Valley Technical College							
Expanding Farmer Benchmarking Result\$		2019-38504-29890	\$ 2,635	\$ 2,635	\$ -	\$ 2,635	\$ -
Expanding Farmer Benchmarking Result\$		2020-38504-32381	6,054	6,054	-	6,054	-
<hr/>							
Total Farm Business Management and Benchmarking Competitive Grants Program				8,689	-	8,689	-
<hr/>							
Total U.S. Department of Agriculture, National Institute of Food and Agriculture				8,689	-	8,689	-
<hr/>							
<u>U.S. Department of the Treasury</u>							
Wisconsin Department of Administration Coronavirus Relief Fund	21.019						
COVID-19 Higher Education Institution Financial Assistance Program		505CARESCRF	553,591	553,591	53	553,644	-
<hr/>							
<u>National Science Foundation</u>							
Education and Human Resources	47.076						
Direct Awards							
Smart Manufacturing and Resources for Transforming the Future		DUE-1700535	899,993	154,258	26	154,284	-
Technological Education in Cyber-Physical Systems		DUE-1902499	599,737	267,832	-	267,832	-
Developing Resources for Enhancing Additive Manufacturing Education		DUE-1902501	567,350	139,082	-	139,082	-
Robotics Training in Education and Advanced Manufacturing Sectors		DUE-1937661	524,270	145,848	-	145,848	-
<hr/>							
Total Education and Human Resources				707,020	26	707,046	-

Chippewa Valley Technical College District

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Award Description	Federal AL Number	Grant/Pass-Through Entity Identifying Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				Federal	Match/ Local		
<u>U.S. Department of Veteran Affairs</u>							
Veterans Education Outreach Program Reporting Fee	64.117	N/A	\$ 3,792	\$ 3,792	\$ -	\$ 3,792	\$ -
<u>U.S. Department of Energy</u>							
Midwest Renewable Energy Association Renewable Energy Research and Development Solar Ready Wisconsin	81.087	DE-EE0008573	100,500	45,284	302	45,586	-
<u>U.S. Department of Education</u>							
Wisconsin Technical College System							
Adult Education - Basic Grants to States	84.002						
Adult Education Services Comprehensive Program		01-970-146-121	158,791	158,791	280,854	439,645	-
Adult Education Services Comprehensive Program - Increased							
Support for ELL & IELCE Students		01-971-146-161	29,243	29,243	9,760	39,003	-
CV Region Comprehensive Services Program - Corrections Education		01-972-146-111	2,142	2,142	4,037	6,179	-
Total Adult Education - Basic Grants to States				190,176	294,651	484,827	-
Direct Awards							
Student Financial Assistance Cluster							
Federal Supplemental Educational Opportunity Grants	84.007						
Grants		P007A204495	160,000	160,200	-	160,200	-
Administration		P007A204495	7,255	7,255	-	7,255	-
Total Federal Supplemental Educational Opportunity Grants				167,455	-	167,455	-
Federal Direct Student Loans	84.268						
Stafford Loans		P268K212634	11,431,242	11,431,242	-	11,431,242	-
PLUS Loans		P268K212634	84,281	84,281	-	84,281	-
Total Federal Direct Student Loans				11,515,523	-	11,515,523	-
Federal Work-Study Program	84.033						
College Work Study		P033A204495	118,180	118,180	-	118,180	-
College Work Study - Administration		P033A204495	5,909	5,909	-	5,909	-
Total Federal Work-Study Program				124,089	-	124,089	-

Chippewa Valley Technical College District

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Award Description	Federal AL Number	Grant/Pass-Through Entity Identifying Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				Federal	Match/ Local		
U.S. Department of Education (Continued)							
Federal Pell Grant Program	84.063						
Grants		P063P202634	\$ 6,380,472	\$ 6,380,472	\$ -	\$ 6,380,472	\$ -
Administrative Fees		P063P202634	9,535	9,535	-	9,535	-
Total Federal Pell Grant Program				6,390,007	-	6,390,007	-
Total Student Financial Assistance Cluster				18,197,074	-	18,197,074	-
Wisconsin Technical College System							
Career and Technical Education - Basic Grants to States	84.048						
CVTC Achieving Student Success		01-104-150-231	444,975	444,975	499,418	944,393	-
Strengthening CTE: Accounting, Administrative Professionals, etc.		01-105-150-251	118,600	118,660	114	118,774	-
CVTC Nontraditional Occupation Initiative		01-106-150-261	29,665	29,665	74	29,739	-
Chippewa Valley Technical College - Career Prep		01-107-150-211	52,366	42,588	-	42,588	-
Capacity Building for Equity & Inclusion		01-109-150-221	37,886	33,842	102	33,944	-
Total Career and Technical Education - Basic Grants to States				669,730	499,708	1,169,438	-
Direct Awards							
Higher Education Institutional Aid	84.031A						
Fostering Success Through a Student-Centered Approach		P031A200156	2,233,851	214,048	-	214,048	-
TRIO Cluster							
TRIO- Student Support Services	84.042A						
CVTC Student Support Services		P042A201637	1,309,440	126,088	-	126,088	-
Direct Awards							
Fund for the Improvement of Postsecondary Education	84.116T						
Open Resources for Nursing (Open RN)		P116T190013	2,504,064	533,818	-	533,818	-
Wisconsin Department of Public Instruction							
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334						
Wisconsin Gear Up Grant		N/A	8,557	8,557	-	8,557	-

Chippewa Valley Technical College District

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Award Description	Federal AL Number	Grant/Pass-Through Entity Identifying Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				Federal	Match/ Local		
Direct Awards							
COVID-19 - Education Stabilization Fund	84.425						
Emergency Financial Aid Grants for CVTC Students		P425E201893	\$ 8,861,174	\$ 1,539,266	\$ -	\$ 1,539,266	\$ -
Higher Education Emergency Relief Funds for CVTC		P425F202103	12,829,482	3,632,796	-	3,632,796	-
SIP Higher Education Emergency Relief Funds for CVTC		P425M20087	964,488	170,270	-	170,270	-
Total COVID-19 Education Stabilization Fund				5,342,332	-	5,342,332	-
Total U.S. Department of Education				25,281,823	794,359	26,076,182	-
<u>U.S. Department of Health and Human Services</u>							
Health Resources and Services Administration							
COVID-19 Provider Relief fund	93.498	N/A	14,403	14,403	-	14,403	-
<u>Department of Homeland Security</u>							
Wisconsin Technical College System							
FEMA Assistance to Firefighters Grant	97.044	01-026-153-110	35,782	519	84	603	-
FEMA Assistance to Firefighters Supplemental Grant	97.044	01-122-153-121	6,650	6,650	1,052	7,702	-
Total FEMA Assistance to Firefighters				7,169	1,136	8,305	-
TOTAL FEDERAL AWARDS				\$26,621,771	\$ 795,876	\$27,417,647	\$ -

See Independent Auditor's Report.

See accompanying notes to the Schedule of Expenditures of Federal Awards.

Chippewa Valley Technical College District

Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Note 1 Significant Accounting Policies

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the schedule presents only a select portion of the operations of the District, it is not intended to, and does not, present the financial position, changes in net position, or cash flows of the District.

Note 2 Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3 Reconciliation of Federal Awards to Financial Statements

Federal revenues from schedule of expenditures of federal awards	\$ 26,621,771
Federal Gear Up Program	(8,557)
Federal direct student loans	(11,515,523)

Federal grants revenue recognized in the statements of revenues, expenses, and changes in net position	\$ 15,097,691
--	---------------

Federal grants revenue is presented on the basic financial statements as follows:

Operating	\$ 9,201,767
Non-operating	5,895,924

\$ 15,097,691

Chippewa Valley Technical College District

Schedule of Expenditures of State Awards

Year Ended June 30, 2021

Award Description	State I.D. Number	Grant/Pass-Through Agency Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				State	Match		
<u>Wisconsin Department of Transportation</u>							
Motorcycle Safety Program	20.395(4)(aq)						
Motorcycle Training, Basic Rider Course 1		MG-2021-CVTC-00004	\$ 10,087	\$ 3,628	\$ 5,938	\$ 9,566	\$ -
Motorcycle Training, Basic Rider Course 1		MG-2021-CVTC-00017	776	213	881	1,094	-
Motorcycle Training, Basic Rider Course 1		MG-2020-CVTV-00024	2,519	1,998	16,124	18,122	-
Motorcycle Training, Basic Rider Course 2		MG-2020-CVTV-00025	615	600	808	1,408	-
Total Wisconsin Department of Transportation				6,439	23,751	30,190	-
<u>Higher Education Aids Board</u>							
Wisconsin Higher Education Grant	235.102	N/A	1,453,265	1,453,265	-	1,453,265	-
Veterans Tuition Remission Program	235.105	N/A	89,557	89,557	293,034	382,591	-
Minority Retention Grant	235.107	N/A	30,000	30,000	-	30,000	-
Academic Excellence Scholarship	235.109	N/A	7,874	7,874	7,876	15,750	-
Handicapped Student Grant	235.112	N/A	900	900	-	900	-
Talent Incentive Program	235.114	N/A	68,950	68,950	-	68,950	-
Nursing Student Loan	235.117	N/A	12,000	12,000	-	12,000	-
Technical Excellence Scholarship	235.119	N/A	75,861	75,861	75,856	151,717	-
Wisconsin Indian Grant	235.132	N/A	4,950	4,950	-	4,950	-
Total Higher Education Aids Board				1,743,357	376,766	2,120,123	-
<u>Wisconsin Technical College System</u>							
State Aids for Vocational, Technical, and Adult Education	292.105	N/A					
General State Aids			4,294,734	4,294,734	-	4,294,734	-
Performance Based Aid			1,851,667	1,851,667	-	1,851,667	-
Total State Aids for Vocational, Technical, and Adult Education				6,146,401	-	6,146,401	-

Chippewa Valley Technical College District

Schedule of Expenditures of State Awards (Continued)

Year Ended June 30, 2021

Award Description	State I.D. Number	Grant/Pass-Through Agency Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				State	Match		
Grants to District Boards	292.124						
Career Pathways Program							
Direct Awards							
Strengthening the Nursing Pathway with Practical Nursing		01-184-124-121	\$ 180,866	\$ 160,286	\$ 53,428	\$ 213,714	\$ -
Building Opportunity through Partnerships: High School Academies for the Future Workplace		01-185-124-121	408,474	333,315	111,105	444,420	-
Increasing Dual Enrollment Options in the Chippewa Valley: Medical Assistant High School Academy		01-189-124-121	72,175	55,881	18,714	74,595	-
Southwest Wisconsin Technical College							
Industrial Maintenance Consortium Pathway		03-177-124-120	92,721	19,832	6,743	26,575	-
Core Industry Program							
Direct Awards							
Welding 31-442-1		01-175-124-131	500,000	303,496	-	303,496	-
Enhancing Mechanical Design Programs at CVTC and FVTC		01-176-124-131	750,000	229,712	-	229,712	11,378
Nursing 10-543-1		01-983-124-139	715,560	75,453	27	75,480	21,481
Western Technical College							
Expanding Industry 4.0 in Western Wisconsin through Electromechanical Programs		02-870-124-130	233,834	121,668	-	121,668	-
Gateway Technical College							
Best Practices Consortium Grant for Industry 4.0, Advanced Manufacturing/Automation Systems Technology		06-072-124-131	296,261	145,012	-	145,012	-
Northeast Wisconsin Technical College							
Farm Production - Agronomy (Crop Sciences) Associate Degree 10-090-4		13-180-124-131	80,120	49,612	-	49,612	-
Developing Markets Program							
Direct Awards							
Agricultural Service Technician		01-190-124-141	100,000	9,236	-	9,236	-
Graphic Design		01-180-124-141	100,000	64,316	-	64,316	-
Health Navigator		01-085-124-140	197,819	78,483	23	78,506	-
Professional Development Program							
Professional Growth - Optimizing Engaging Teaching and Learning Tools		01-188-124-151	64,680	64,680	32,365	97,045	-
Student Support Program							
Student Support, Career Planning, and Transition Services		01-186-124-161	225,000	225,000	75,211	300,211	-

Chippewa Valley Technical College District

Schedule of Expenditures of State Awards (Continued)

Year Ended June 30, 2021

Award Description	State I.D. Number	Grant/Pass-Through Agency Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				State	Match		
<u>Wisconsin Technical College System</u> (Continued)							
Statewide Program							
AMN-NW Gold Collar Careers and Collaborative Efforts in Manufacturing		01-087-124-180	\$ 56,700	\$ 40,149	\$ -	\$ 40,149	\$ 30,168
AMN Manufacturing Awareness Project		01-082-124-180	25,500	1,757	123	1,880	-
State Leadership							
Agricultural Outreach Initiative		01-118-124-180	6,861	6,685	-	6,685	-
Northcentral Technical College							
WTCS Truck Driving Consortium: Meeting the Entry-Level Driver Training (ELDT) Requirements		15-867-124-180	10,543	1,200	-	1,200	-
Workforce Advancement Training							
Direct Awards							
Quality Mold Maintenance		01-010-124-170	56,736	10,574	-	10,574	-
Multi Craft		01-012-124-170	89,604	2,743	-	2,743	-
Promoting Inclusivity through Education		01-013-124-170	46,057	14,653	38	14,691	-
Leadership Training at Marshfield Medical Center		01-014-124-170	58,795	18,947	-	18,947	-
Spectrum Industries		01-015-124-170	107,303	26,233	-	26,233	-
Certified Production Technician		01-113-124-171	102,765	50,178	-	50,178	-
Smart Automation		01-114-124-171	55,040	4,888	-	4,888	-
Total Grants to District Boards				2,113,989	297,777	2,411,766	63,027
Emergency Assistance Program							
Emergency Assistance at CVTC	292.104	01-119-104-111	19,560	19,560	-	19,560	-
Project Revenue Segregated Funds							
Truck Driver Training	292.128	01-093-128-110	73,110	21,365	-	21,365	-
Truck Driver Training		01-193-128-111	67,094	67,094	39	67,133	-
Total Truck Driver Training				88,459	39	88,498	-

Chippewa Valley Technical College District

Schedule of Expenditures of State Awards (Continued)

Year Ended June 30, 2021

Award Description	State I.D. Number	Grant/Pass-Through Agency Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				State	Match		
<u>Wisconsin Technical College System</u> (Continued)							
Property Tax Relief Aid	292.162	N/A	\$ 18,322,299	\$ 18,322,299	\$ -	\$ 18,322,299	\$ -
Fire Fighter Training 2% Special Allocation from State Operations	292.137	N/A	36,157	36,157	-	36,157	-
Total Wisconsin Technical College System				26,726,865	297,816	27,024,681	63,027
<u>Wisconsin Department of Health Services</u>							
Low Income Dental Clinics	435.170000	47167	100,000	100,000	-	100,000	-
Expanding Dental Services via Technical College	435.151722	47305	67,680	67,680	25	67,705	-
Total Wisconsin Department of Health Services				167,680	25	167,705	-
<u>Wisconsin Department of Workforce Development</u>							
Office Skills Development	445.109						
Expanded Wisconsin Fast Forward Training Teachers to Teach in Dual Enrollment Programs		EFF181DE10014	290,000	95,991	4,169	100,160	-
High School Student Certifications, Tools for the Future: Preparing Students for Manufacturing Careers through Industry Certification		EFF181HS10007	100,000	4,338	1,431	5,769	-
Total Wisconsin Department of Workforce Development				100,329	5,600	105,929	-
TOTAL STATE AWARDS				\$ 28,744,670	\$ 703,958	\$ 29,448,628	\$ 63,027

See Independent Auditor's Report.

See accompanying notes to the Schedule of Expenditures of State Awards.

Chippewa Valley Technical College District

Notes to the Schedule of Expenditures of State Awards

Year Ended June 30, 2021

Note 1 **Significant Accounting Policies**

Basis of Presentation

The accompanying schedule of expenditures of state awards includes the state award activity of the District under programs of the state government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and *State of Wisconsin Single Audit Guidelines*. Because the schedule presents only a selected portion of the operations of the District, it is not intended to, and does not, present the financial position, changes in net position, or cash flows of the District.

Note 2 **Summary of Significant Accounting Policies**

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustment or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Chippewa Valley Technical College District

Notes to the Schedule of Expenditures of State Awards

Year Ended June 30, 2021

Note 3 Reconciliation of State Awards to Financial Statements

State revenues from Schedule of Expenditures of State Awards	\$ 28,744,670
Wisconsin Higher Education Grant	(1,453,265)
Minority Retention Grant	(30,000)
Academic Excellence Scholarship	(7,874)
Handicapped Student Grant	(900)
Talent Incentive Program	(68,950)
Nursing Student Loan	(12,000)
Technical Excellence Scholarship	(75,861)
Wisconsin Indian Grant	(4,950)
Tuition - Fire Service Certification Program	(36,157)
Aid programs not subject to <i>Wisconsin State Single Audit Guidelines</i>	
Exempt Computer Aid	76,897
Exempt Personal Property Aid	118,729

State grants revenue recognized in the statements of revenues, expenses, and changes in net position	\$ 27,250,339
---	---------------

State grants revenue is presented on the basic financial statements as follows:

Operating	\$ 2,496,456
Non-operating	24,753,883
	<u>\$ 27,250,339</u>

Chippewa Valley Technical College District

Notes to the Schedule of Expenditures of State Awards

Year Ended June 30, 2021

Note 4 Pass-Through Funds to Subrecipients

During the fiscal year ended June 30, 2021, there were funds passed through to subrecipients as follows:

<u>Award Number</u>	<u>State I.D. Number</u>	<u>Subrecipient</u>	<u>Amount Provided to Subrecipients</u>
01-087-124-180	292.124	Mid-State Technical College	\$ 5,008
01-087-124-180	292.124	Nicolet Area Technical College	5,327
01-087-124-180	292.124	Northcentral Technical College	8,717
01-087-124-180	292.124	Western Technical College	4,083
01-087-124-180	292.124	Wisconsin Indianhead Technical College	7,033
01-983-124-139	292.124	Moraine Park Technical College	21,481
01-176-124-131	292.124	Fox Valley Technical College	11,378

Chippewa Valley Technical College District

Oral Health Program Grant

DHS Cost Reimbursement Award Schedule

Year Ended June 30, 2021

DHS Identification Number	170000	151722
Award amount	\$ 100,000	\$ 67,680
Award period	7/1/20 - 6/30/21	7/1/20 - 6/30/21
<hr/>		
Expenditures reported to DHS for payment	\$ 100,000	\$ 67,680
<hr/>		
Employee salaries and wages	\$ 59,326	\$ 60,845
Employee fringe benefits	15,712	6,835
Supplies	17,911	-
Equipment	4,456	-
Other	2,595	-
<hr/>		
Total operating costs of award	100,000	67,680
<hr/>		
Less disallowed costs	-	-
Less program revenue and other offsets to costs	-	-
<hr/>		
Total allowable costs	\$ 100,000	\$ 67,680
<hr/>		

Chippewa Valley Technical College District

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2021

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weakness(es)?	No
Noncompliance material to the financial statements?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weakness(es)?	No
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major federal programs:

CFDA Number	Name of Federal Program or Cluster
21.019	COVID-19 Coronavirus Relief Fund
84.425	COVID-19 - Education Stabilization Program

Chippewa Valley Technical College District

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2021

Section I – Summary of Auditor's Results (Continued)

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

Auditee qualified as a low-risk auditee? Yes

State Awards

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiency(ies) identified not considered to be material weakness(es)? No

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

Any audit findings disclosed that are required to be reported in accordance with the *State of Wisconsin Single Audit Guidelines*? No

Identification of major state programs:

State I.D. Number	Name of State Program
235.107	Minority Retention Grant
292.124	Grants to District Boards
292.105	State Aids for Vocational, Technical, and Adult Education
292.162	Property Tax Relief Aid
435.170000	Low Income Dental Clinics

Dollar threshold used to distinguish between Type A and Type B Programs \$250,000

Chippewa Valley Technical College District

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2021

Section II – Financial Statement Findings

None.

Section III – Federal and State Findings and Questioned Costs

None.

Chippewa Valley Technical College District

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2021

Section IV – Other Issues

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

Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue, or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State of Wisconsin Single Audit Guidelines*:

- Wisconsin Department of Health Services No
- Wisconsin Department of Workforce Development No
- Wisconsin Higher Education Aids Board No
- Wisconsin Technical College System No
- Wisconsin Department of Transportation No
- Wisconsin Department of Public Instruction No
- Wisconsin Department of Administration No

Was a Management Letter or other document conveying audit comments issued as a result of this audit? Yes



Name and signature of Partner

Date of report

December 3, 2021

Chippewa Valley Technical College District

Schedule of Prior Year's Findings and Questioned Costs

Year Ended June 30, 2021

Financial Statement Findings

None.

Federal and State Award Findings and Questioned Costs

None.