



Southwest Wisconsin Technical College

District Board Meeting

Board Retreat

January 25-26, 2013

Held at

Country Inn & Suites
Prairie du Chien, WI

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Annotated Agenda

BOARD MEETING NOTICE/AGENDA

**January 25-26, 2013
Country Inn & Suites
Prairie du Chien, WI**

Friday, January 25, 2013

**Country Inn & Suites
Prairie du Chien, WI
10:30 a.m.**

ANNOTATED AGENDA

OPEN MEETING

The following statement will be read: "The January 25-26, 2013, Board Retreat of the Southwest Wisconsin Technical College Board is called to order. This meeting is open to the public and in compliance with State Statutes. Notice of the meeting has been sent to the press and posted on campus, in the City of Fennimore, and in the City of Prairie du Chien in an attempt to make the general public aware of the time, place and agenda of the meeting."

A. Roll Call

BOARD MONITORING OF COLLEGE EFFECTIVENESS

A. Draft Employee Handbook & Policy Review

The draft Employee Handbook, Employee Complaint & Appeal Procedure for Discipline and Workplace Safety Issues, and compensation guidelines will be reviewed with the Board. Mr. Jon Anderson, College Legal Counsel, will be present for the discussion.

CONSENT AGENDA

A. Approval of Agenda

A copy of the agenda is included with the electronic Board material.

B. Minutes of the Regular Meeting of December 21, 2012

Minutes of the December 21, 2012, regular meeting are included with the electronic Board material.

C. Financial Reports

1. Purchase Orders Greater than \$2,500

2. Treasurer's Cash Balance

3. Budget Control

Each report is available electronically with all other Board material. Caleb White, Vice President for Administrative Services, will be at the meeting and available for any questions.

D. Contract Revenue

There were 19 contracts in December 2012 totaling \$381,361.08 for Board approval. The Contract Revenue Report is included with the electronic Board material.

ADJOURN TO CLOSED SESSION

A. Consideration of adjourning to closed session for the purpose of

- (1) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. {Wis.Stats.19.85(1)(c)}

B. Approval of Closed Session Minutes from September 27, 2012, and October 25, 2012

RECONVENE TO OPEN SESSION

A. Action, if necessary, on Closed Session Items

OTHER ITEMS REQUIRING BOARD ACTION

A. Financial Audit

Earl Engelson of Engelson & Associates, Ltd., LaCrosse, WI, will present the audit report. A final audit report is available electronically with all other Board material.

Recommendation: Approve the 2011-12 Financial Audit as presented.

B. Student Activity Center Bid

The Student Activity Center Bid opening is scheduled for January 23. Bid results will be available at the January 25 Board of Directors meeting.

Recommendation: (Will be presented at the January 25 Board of Directors meeting)

C. Culinary Arts Program Proposal

A program proposal for the proposed Culinary Arts program will be presented by Dr. Joyce Czajkowski, Dean of Agriculture, Business, and General Studies. The program proposal is available electronically.

Recommendation: Approve the Culinary Arts Program Proposal as presented.

D. Personnel

1. Employment

An employment recommendation for a Career Placement Specialist will be presented at the Board meeting by Laura Bodenbender, Director of Human Resources. The employment recommendation is available with all other electronic Board material.

Recommendation – Approve the employment recommendation for Mindy Johnson for the Career Placement Specialist position at a salary of \$50,376 for the 2012-13 year.

BOARD MONITORING OF COLLEGE EFFECTIVENESS

A. Agriculture, Business & General Studies Report

Dr. Joyce Czajkowski, Dean of Agriculture, Business & General Studies, will provide a report updating the Board on current and new activities, future directions, and continuous improvement in her three departments. The report will be available at the Board meeting.

B. Presidents Association Process Improvement (PAPI) Initiatives

Dr. Duane Ford, College President, will present several Presidents Association Process Improvement (PAPI) Initiatives including certification, Facilities and Lease Approval Committee, and program approval. Information on the initiatives is available with the electronic Board material.

C. Staffing Report

Laura Bodenbender will provide an update on College staffing. A summary is available electronically with all other Board material.

INFORMATION AND CORRESPONDENCE

A. Enrollment Report

The current Comparison FTE Report and 2013-14 Application Report are available electronically with all other Board material. Caleb White will be available for any questions.

B. Chairperson's Report

C. College President's Report

D. Other Information Items

ESTABLISH BOARD AGENDA ITEMS FOR NEXT MEETING

A. Agenda

1. Budget Assumptions & Parameters
2. Student & Academic Affairs Report
3. Industrial Occupations Report
4. Approval of Employee Handbook, Policies, and Compensation Guidelines

B. Time and Place

Thursday, February 28, 2013, in Rooms 492-493, College Connection, Southwest Tech Campus

The Board will adjourn until 1:00 p.m. on Friday, January 25, 2013. The Board will have lunch for social purposes only and no College business will be conducted.

BOARD MONITORING OF COLLEGE EFFECTIVENESS

A. Strategic Projects

The Strategic Projects will be reviewed in detail. Dr. Ford, Mr. White, and Dr. Thomas will be available for questions. A detailed spreadsheet listing the Strategic Projects is available with the electronic Board material.

B. Facilities

Mr. White and Mr. Doug Pearson, Director of Facilities, will present information and facilitate discussion on exterior improvements, Building 700, Building 300 renovation, the Three-Year Facilities Plan, and an IT Back-up System. Information will be available at the Board meeting.

The Board will adjourn until 8:30 a.m. on Saturday, January 26, 2013. The Board will have a dinner and breakfast for social purposes only and no College business will be conducted.

Saturday, January 26, 2013

Country Inn & Suites, Prairie du Chien, WI

7:45 a.m. - Breakfast

8:30 a.m. – Meeting Room

BOARD MONITORING OF COLLEGE EFFECTIVENESS

A. Student Success

Dr. Thomas and Ms. Barb Tucker, Director of Institutional Advancement, will summarize ongoing discussions regarding definitions and initiatives to address barriers to learner success as well as describe new initiatives at Southwest Tech aimed at achieving higher levels of learner success/completion.

B. President/College Goals

Per the District Board's Governance Policy Manual, Section 2 – Board/Staff Relationship, Policy 2.1-President's Responsibilities, the Board annually discusses and sets goals for the President. The President's goals are synonymous with monitoring organizational performance against Board policies on Ends and on Executive Limitations.

C. Review of Governance Policy Manual

A review of the District Board's Governance Policy Manual will be facilitated by Dr. Ford. Information will be available at the Board meeting.

ADJOURNMENT

{Facilities at Southwest Tech are handicap accessible. For all accommodations call 608-822-2400 or 608-822-2401 to reach the Director of Facilities, or e-mail accom@swtc.edu}

Open Meeting

The following statement will be read: "The January 25-26, 2013, Board Retreat of the Southwest Wisconsin Technical College Board is called to order. This meeting is open to the public and in compliance with State Statutes. Notice of the meeting has been sent to the press and posted on campus, in the City of Fennimore, and in the City of Prairie du Chien in an attempt to make the general public aware of the time, place and agenda of the meeting."

A. Roll Call

Board Monitoring of College Effectiveness

A. Draft Employee Handbook & Policy Review

The draft Employee Handbook, Employee Complaint & Appeal Procedure for Discipline and Workplace Safety Issues, and compensation guidelines will be reviewed with the Board. Mr. Jon Anderson, College Legal Counsel, will be present for the discussion.

Consent Agenda

A. Approval of Agenda

BOARD MEETING NOTICE/AGENDA

January 25-26, 2013
Country Inn & Suites
Prairie du Chien, WI

Friday, January 25, 2013

Country Inn & Suites
Prairie du Chien, WI
10:30 a.m.

OPEN MEETING

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A. Roll Call

BOARD MONITORING OF COLLEGE EFFECTIVENESS

A. Draft Employee Handbook & Policy Review

CONSENT AGENDA

- A. Approval of Agenda
- B. Minutes of the Regular Meeting of December 21, 2012
- C. Financial Reports
 - 1. Purchase Orders Greater than \$2,500
 - 2. Treasurer's Cash Balance
 - 3. Budget Control
- D. Contract Revenue

ADJOURN TO CLOSED SESSION

- A. Consideration of adjourning to closed session for the purpose of
 - (1) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. {Wis.Stats.19.85(1)(c)}
- B. Approval of Closed Session Minutes from September 27, 2012, and October 25, 2012

RECONVENE TO OPEN SESSION

- A. Action, if necessary, on Closed Session Items

OTHER ITEMS REQUIRING BOARD ACTION

- A. Financial Audit
- B. Student Activity Center Bid
- C. Culinary Arts Program Proposal
- D. Personnel

BOARD MONITORING OF COLLEGE EFFECTIVENESS

- A. Agriculture, Business & General Studies Report
- B. Presidents Association Process Improvement (PAPI) Initiatives
- C. Staffing Report

INFORMATION AND CORRESPONDENCE

- A. Enrollment Report
- B. Chairperson's Report
- C. College President's Report
- D. Other Information Items

ESTABLISH BOARD AGENDA ITEMS FOR NEXT MEETING

- A. Agenda
- B. Time and Place

The Board will adjourn until 1:00 p.m. on Friday, January 25, 2013. The Board will have lunch for social purposes only and no College business will be conducted.

BOARD MONITORING OF COLLEGE EFFECTIVENESS

- A. Strategic Projects
- B. Facilities

The Board will adjourn until 8:30 a.m. on Saturday, January 26, 2013. The Board will have a dinner and breakfast for social purposes only and no College business will be conducted.

Saturday, January 26, 2013

Country Inn & Suites, Prairie du Chien, WI

7:45 a.m. - Breakfast

8:30 a.m. – Meeting Room

BOARD MONITORING OF COLLEGE EFFECTIVENESS

- A. Student Success
- B. President/College Goals
- C. Review of Governance Policy Manual

ADJOURNMENT

{Facilities at Southwest Tech are handicap accessible. For all accommodations call 608-822-2400 or 608-822-2401 to reach the Director of Facilities, or e-mail accom@swtc.edu}

B. Minutes of the Regular Meeting of December 21, 2012

MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS OF SOUTHWEST WISCONSIN TECHNICAL COLLEGE DECEMBER 21, 2012

The Board of Southwest Wisconsin Technical College met in public session of a regular meeting commencing at 9:39 a.m. on December 21, 2012, in Room 490, College Connection, on the District Campus located at 1800 Bronson Boulevard in the City of Fennimore, Grant County, Wisconsin, and via teleconference. The following members were present via teleconference:

James Kohlenberg (joined at 9:50 a.m.), Diane Messer, Darlene Mickelson, Eileen Nickels, Chris Prange, Donald Tuescher

Absent: Melissa Fitzsimons, Russell Moyer, Rhonda Sutton

Others present for all or a portion of the meeting included Dr. Duane M. Ford, College President; College Staff: Laura Bodenbender, Karen Campbell, Rita Luna, Phil Thomas, Caleb White, and Kris Wubben.

Vice-Chairperson Nickels called the meeting to order. Proof of notice of the meeting was given as to the time, place, and purpose of the meeting. The following is the official agenda:

BOARD MEETING NOTICE AMENDED AGENDA

Friday, December 21, 2012

9:30 a.m. – Regular Board Meeting
Room 490 – College Connection

The December 20, 2012, Board meeting was cancelled and has been rescheduled to Friday, December 21.

OPEN MEETING

The following statement will be read: “The December 21, 2012, regular meeting of the Southwest Wisconsin Technical College Board is called to order. This meeting is open to the public and in compliance with state statutes. Notice of the meeting has been sent to the press and posted on campus and in the City of Fennimore in an attempt to make the general public aware of the time, place and agenda of the meeting.”

- A. Roll Call
- B. Reports/Forums/Public Input

CONSENT AGENDA

- A. Approval of Agenda
- B. Minutes of the Regular Meeting of November 15, 2012
- C. Financial Reports
 - 1. Purchase Orders Greater than \$2,500
 - 2. Treasurer's Cash Balance
 - 3. Budget Control
- D. Contract Revenue
- E. Grant County Economic Development Corporation Lease

OTHER ITEMS REQUIRING BOARD ACTION

- A. Financial Audit
- B. Reciprocity Agreement with Highland Community College

BOARD MONITORING OF COLLEGE EFFECTIVENESS

- A. Employee Handbook
- B. Strategic Projects

INFORMATION AND CORRESPONDENCE

- A. College President's Report

ESTABLISH BOARD AGENDA ITEMS FOR NEXT MEETING

- A. Agenda
- B. Time and Place

ADJOURNMENT

{Facilities at Southwest Tech are handicap accessible. For all accommodations call 608-822-2400 or 608-822-2401 to reach the Director of Facilities, or e-mail accom@swtc.edu}

After reviewing the Consent Agenda, Mr. Tuescher moved to approve the consent agenda, including the Board agenda; the November 15, 2012, Board minutes; financial reports; and 24 contracts totaling \$35,678.01. Mr. Prange seconded the motion, which was unanimously approved.

Caleb White, Vice President for Administrative Services, reported that the FY 2012 Audit Report will be presented for approval at the January Board meeting.

Dr. Phil Thomas, Vice President for Student & Academic Services, presented a reciprocity agreement with Highland Community College for approval. Dr. Thomas indicated that the administrative details are very similar for the reciprocity agreement with Northeast Iowa Community College approved in June 2012. This agreement will provide an opportunity for district residents to have access to programs not offered at Southwest Tech and for Highland Community College residents to have access to programs not available at Highland Community College at in-state tuition rates. Mr. Tuescher moved to approve the Highland Community College Reciprocity Agreement as presented. Ms. Mickelson seconded the motion; motion carried.

Dr. Ford updated the Board on the Employee Handbook, noting the Board subcommittee and faculty and staff members have reviewed the document and changes

are being incorporated. The handbook will be sent to Mr. Jon Anderson, legal counsel, for his review. The handbook will be sent to the Board members in paper copy prior to the next Board meeting. The Board is scheduled to review the handbook at its January meeting with approval anticipated at the February Board meeting.

The list of current Strategic Projects will be reviewed in detail at the January Board meeting. Dr. Ford explained the intent of the Strategic Projects is to move the College forward in achieving the Strategic Directions approved by the Board last February. The Strategic Projects are driving the development of the budget for FY2014.

Under the President's Report, Dr. Ford stated the College is moving toward an RFP for the financial audit with the intent of developing a joint RFP with the Southwest Tech Foundation.

The Student Activities Center bid has been released to bidders. Changes to the project include flooring, ceiling, and the firewall. There is discussion on a jointly-funded position for housing/student activities to be funded through student activity fees and the Foundation.

Dr. Ford highlighted a new partnership with Northeast Iowa Community College (NICC) to create a Tri-State Advanced Manufacturing Center for Excellence. This new partnership will meet regional demands for workforce development, offer specialized training, consulting, technical assistance, research and development, and related activities. The College and NICC are creating a Memorandum of Understanding for this partnership, with Southwest Tech providing \$25,000 for administration of the Center.

A recommendation will be brought to the January Board meeting for an IT backup system. Staff members have been in discussion and will have a proposal developed.

With no further business to come before the Board, Mr. Tuescher, seconded by Ms. Mickelson, moved to adjourn the meeting. The motion carried, and the meeting adjourned at 10:00 a.m.

Melissa Fitzsimons, Secretary

C. Financial Reports

1. Purchase Orders Greater Than \$2500

SOUTHWEST WISCONSIN TECHNICAL COLLEGE
OUTSTANDING PURCHASE ORDERS GREATER THAN \$2,500
FOR THE PERIOD 12/01/2012 TO 12/31/2012

<u>PO DATE</u>	<u>PO #</u>	<u>VENDOR NAME</u>	<u>PO AMOUNT</u>	<u>DESCRIPTION</u>
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GENERAL FUND

SUBTOTAL \$ -

CAPITAL FUND

SUBTOTAL \$ -

TOTAL \$ -

2. Treasurer's Cash Balance

Southwest Wisconsin Technical College Report of Treasurers Cash Balance 12/31/2012

Liability End of Month Balances

FICA	
Federal Withholding	
State Withholding	36,887.50
Teachers Retirement	-
Wisconsin Retirement	-
Hospitalization	-
Dental Insurance	-
Credit Union	-
Tax Sheltered Annuity	-
Deferred Compensation	-
American Family Insurance	-
Foundation	1,508.50
PSA Dues	87,282.27
SWACTE Dues	-
Garnishment	-
Child Care	-
Accrued Vacation Payable	407,614.14
Sick Leave Payable	579,984.19
Other (Due To)	<u>16,260,529.56</u>
Total Liability Adjustment	17,373,806.16

Beginning Treasurers Balance (6,363,706.35)

Receipt

Fund	
1 General	201,169.60
2 Special Revenue	-
3 Capital Projects	1,349.43
4 Debt Service	-
5 Enterprise	71,574.88
6 Internal Service	329,749.26
7 Financial Aid/Activities	<u>81,027.82</u>
Total Receipts	<u>684,870.99</u>

Cash Available (5,678,835.36)

Expenses

Fund	
1 General	1,846,658.42
2 Special Revenue	-
3 Capital Projects	65,322.39
4 Debt Service	373,841.82
5 Enterprise	168,166.14
6 Internal Service	340,893.83
7 Financial Aid/Activities	<u>68,069.28</u>
Total Expenses	<u>2,862,951.88</u>

Treasurers Cash Balance (8,541,787.24)
Liability Adjustment 17,373,806.16
Cash in Bank 8,832,018.92

3. Budget Control

**Southwest Wisconsin Technical College
YTD Summary for Funds 1-7
For 6 Months ended December 2012**

	<u>2012-13 Budget</u>	<u>2012-13 YTD Actual</u>	<u>2012-13 Percent</u>	<u>2011-12 Percent</u>	<u>2010-11 Percent</u>	<u>2009-10 Percent</u>	<u>2008-09 Percent</u>
General Fund Revenue	21,318,000.00	5,904,419.89	27.70	36.86	28.38	34.20	34.74
General Fund Expenditures	21,618,000.00	9,736,244.46	45.04	44.58	44.98	44.58	44.67
Capital Projects Fund Revenue	2,550,000.00	2,575,863.39	101.01	101.95	94.08	99.61	99.21
Capital Projects Fund Expenditures	2,991,000.00	472,216.66	15.79	96.60	94.04	180.40	7.31
Debt Service Fund Revenue	5,060,000.00	-	-	-	-	-	-
Debt Service Fund Expenditures	5,060,000.00	576,688.71	11.40	12.99	18.17	5.20	2.63
Enterprise Fund Revenue	1,850,000.00	907,296.19	49.04	48.14	58.59	45.44	39.26
Enterprise Fund Expenditure	1,650,000.00	744,854.85	45.14	35.32	50.94	62.86	45.60
Internal Service Fund Revenue	3,950,000.00	1,871,639.57	47.38	38.53	45.55	43.98	44.17
Internal Service Fund Expenditures	3,900,000.00	2,018,452.01	51.76	57.86	49.58	47.53	52.03
Trust & Agency Fund Revenue	7,780,000.00	3,961,681.66	50.92	47.45	52.91	63.61	43.08
Trust & Agency Fund Expenditures	7,780,000.00	3,919,797.08	50.38	47.66	57.83	61.34	41.91
Grand Total Revenue	42,508,000.00	15,220,900.70	35.81	39.38	35.39	62.03	48.18
Grand Total Expenditures	42,999,000.00	17,468,253.77	40.62	46.08	47.25	67.22	33.31

D. Contract Revenue

There were 19 contracts in December 2012 totaling \$381,361.08 for Board approval. The Contract Revenue Report follows:

2012-2013 CONTRACTS

12/01/12 through 12/31/12

<u>Contract #</u>	<u>Service Provided</u>	<u>Contact</u>	<u>Number Served</u>	<u>Price</u>	<u>Exchange of Services</u> (Instructional Fees Waived)	<u>INDIRECT COST FACTOR</u>		
						<u>On-Campus</u>	<u>Off-Campus</u>	<u>Waiver</u>
03-2013-0024-I-11 North Crawford School District	Driver Ed Classroom, Summer Term	Kris Wubben	24	2,200.32	No		x	
03-2013-0025-I-11 North Crawford School District	Driver Ed Behind the Wheel, Summer Term	Kris Wubben	11	3,410.00	No		x	
	Driver Ed Behind the Wheel, Fall Term		10	3,100.00			x	
03-2013-0044-I-18 University of Wisconsin - Platteville	Fundamentals of English, Fall Term	Joyce Czajkowski	141	57,174.09	No		x	
	Elementary Algebra, Fall Term		313	126,918.37	No		x	
	Intermediate Algebra, Fall Term		373	151,247.77	No		x	
03-2013-0049-I-21 Wisconsin Secure Prison Facility	Facility Use Fee	Kris Wubben		900.00	No	x		
03-2013-0067-I-42 Platteville EMS	CPR for Healthcare Provider Recert	Rita Luna	8	280.00	Yes		x	
03-2013-0083-I-11 Prairie du Chien School District	CPR	Rita Luna	15	525.00	Yes		x	
03-2013-0136-I-21 Iowa County Sheriff's Department	Adult Basic Education, Fall Term	Julie Pluemer		332.40	No		x	
03-2013-0140-I-42 Potosi EMS	CPR	Rita Luna	4	140.00	Yes		x	
03-2013-0160-T-18 Northeast Iowa Community College	CNC Contracted Training	Derek Dachelet		4,251.00	No		x	

03-2013-0168-I-42 Verona Fire Department	CPR for Healthcare Provider	Rita Luna	1	35.00	Yes	x
03-2013-0408-I-13 Fennimore School District	WI Statute 118.15, Fall Term	Brek Schneider	3	4,678.75	No	x
03-2013-0410-I-13 Iowa Grant School District	WI Statute 118.15, Fall Term	Brek Schneider	2	4,905.13	No	x
03-2013-0412-I-13 Lancaster School District	WI Statute 118.15, Fall Term	Brek Schneider	3	6,432.50	No	x
03-2013-0422-I-13 Richland School District	WI Statute 118.15, Fall Term	Brek Schneider	2	4,447.50	No	x
03-2013-0424-I-13 Riverdale School District	WI Statute 118.15, Fall Term	Brek Schneider	1	1,807.50	No	x
03-2013-0426-I-13 Southwestern School District	WI Statute 118.15, Fall Term	Brek Schneider	1	2,233.75	No	x
03-2013-0428-I-13 Weston School District	WI Statute 118.15, Fall Term	Brek Schneider	1	2,223.75	No	x
03-2013-0432-I-13 Seneca School District	WI Statute 118.15, Fall Term	Brek Schneider	1	364.50	No	x
03-2013-0444-I-13 River Ridge School District	WI Statute 118.15, Fall Term	Brek Schneider	2	3,753.75	No	x
Totals:			<u>916</u>	<u>\$ 381,361.08</u>		

Adjourn to Closed Session

A. Consideration of adjourning to closed session for the purpose of

- (1) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.{Wis.Stats.19.85(1)(c)}

B. Approval of Closed Session Minutes from September 27, 2012, and October 25, 2012

Reconvene to Open Session

A. Action, if necessary, on Closed Session Items

Other Items Requiring Board Action

A. Financial Audit

Earl Engelson of Engelson & Associates, Ltd., LaCrosse, WI, will present the audit report. A final audit report is available below.

Recommendation: Approve the 2011-12 audit report as presented.

**AUDIT REPORT
OF
SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
FENNIMORE, WISCONSIN**

JUNE 30, 2012

**SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
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JUNE 30, 2012**

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MANAGEMENT'S DISCUSSION AND ANALYSIS

Southwest Wisconsin Technical College (Southwest Tech) Management's Discussion and Analysis (MD&A) of its financial condition provides an overview of financial activity, identifies changes in financial positions, and assists the reader of these financial statements in focusing on noteworthy financial issues.

Southwest Wisconsin Technical College provides lifelong learning opportunities with an individualized focus for students and communities.

The financial resources of the College are applied to activities that support meeting the goals of the College's mission. The MD&A provides summary level financial information; therefore, it should be read in conjunction with the accompanying financial statements.

This annual report consists of a series of financial statements, prepared in accordance with generally accepted accounting principles, as stated in the Governmental Accounting Standards Board Statement 34, Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments, and Statement 35, Basic Financial Statements-and Management's Discussion and Analysis-for Public College and Universities.

Financial Highlights for the Fiscal Year Ending June 30, 2012

- Received 42 federal, state, or local grants totaling \$1.32 million.
- Updated official statement for borrowing and maintained the College's rating of Aa2 through Moody's.
- Borrowed \$2,500,000 at 1.24 percent interest rate.
- Continued participation in Districts Mutual Insurance (DMI), the insurance company formed by the colleges in the Wisconsin Technical College System.
- Increase purchase card activity to over 5,400 annual transactions. As a result, the number of accounts payable checks being issued continues to decrease, saving time and money for the College and increasing vendor satisfaction with payment timing.
- Disbursed student financial aid totaling over \$3,323,000 in grants, \$3,378,000 in loans, and \$63,000 in college work study earnings.

Statement of Revenues, Expenses, and Changes in Net Assets

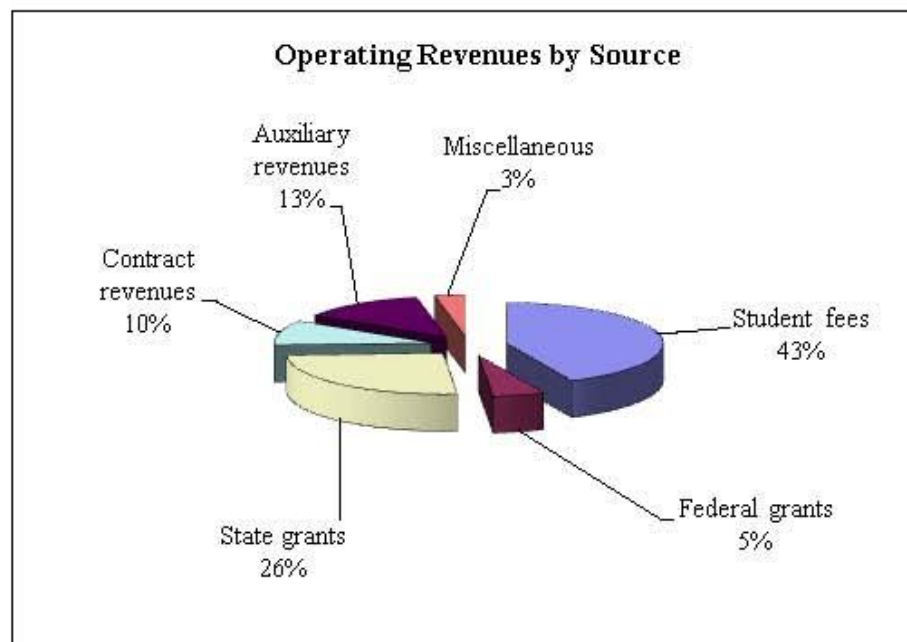
The Statement of Revenues, Expenses, and Changes in Net Assets presents the revenues earned and expenses incurred during the year. Activities are reported as either operating or non-operating. In general, a public college such as Southwest Tech will report an operating deficit or loss, as the financial reporting model classifies state appropriations and property taxes as non-operating revenues. The utilization of capital assets is reflected in the financial statements as depreciation which amortizes the cost of an asset over its expected useful life.

The following is a condensed version of the Statement of Revenues, Expenses, and Changes in Net Assets:

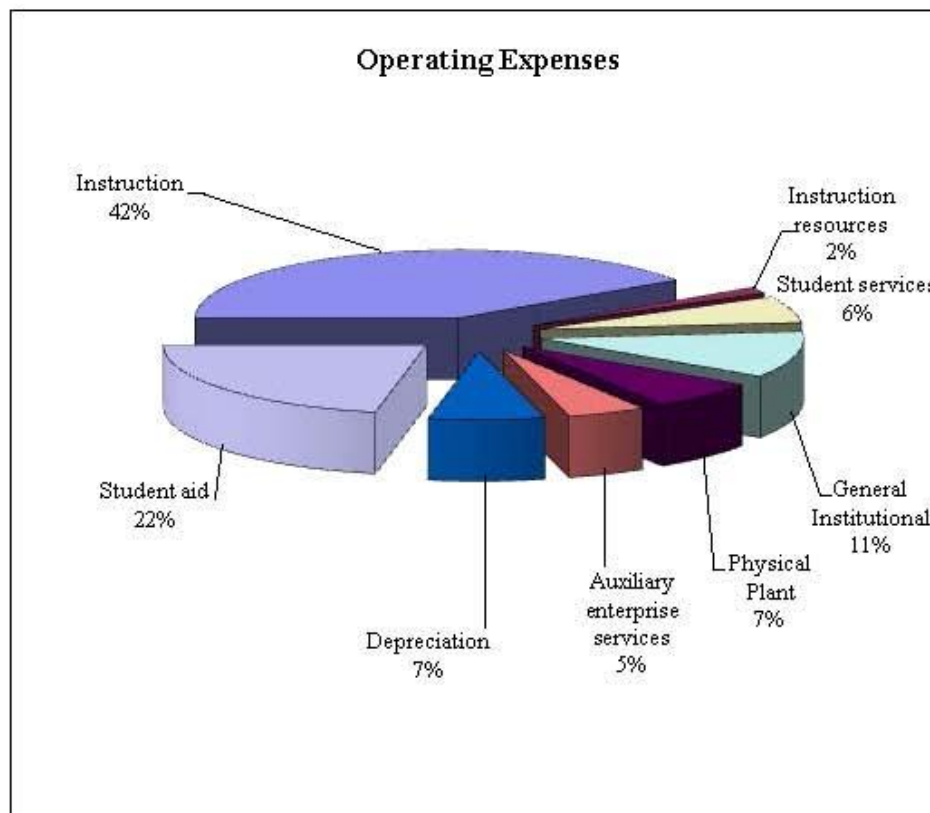
			Increase or (Decrease)	
	2012	2011	\$	%
Operating Revenue				
Student fees	\$ 5,147,101	\$ 4,952,008	\$ 195,093	3.9
Federal grants	631,472	1,270,870	(639,398)	(50.3)
State grants	3,059,409	4,403,929	(1,344,520)	(30.5)
Contract revenues	1,173,089	1,101,879	71,210	6.5
Auxiliary revenues	1,527,919	1,812,682	(284,763)	(15.7)
Miscellaneous	370,577	311,600	58,977	18.9
Total Operating Revenues	<u>11,909,567</u>	<u>13,852,968</u>	<u>(1,943,401)</u>	<u>(14.0)</u>
Operating Expenses				
Instruction	12,414,385	13,090,452	(676,067)	(5.2)
Instructional resources	473,142	392,443	80,699	20.6
Student services	1,923,312	2,210,720	(287,408)	(13.0)
General Institutional	3,347,753	3,605,420	(257,667)	(7.1)
Physical Plant	2,076,785	2,160,067	(83,282)	(3.9)
Auxiliary enterprise services	1,474,886	1,691,010	(216,124)	(12.8)
Depreciation	2,184,210	2,002,102	182,108	9.1
Student aid	6,701,796	7,102,970	(401,174)	(5.6)
Total operating expenses	<u>30,596,269</u>	<u>32,255,184</u>	<u>(1,658,915)</u>	<u>(5.1)</u>
			Increase or (Decrease)	
	2012	2011	\$	%
Non-operating revenues (expenses)				
Property taxes	15,585,372	15,803,622	(218,250)	(1.4)
Federal financial aid and Other Grants	6,716,610	7,166,187	(449,577)	(6.3)
Investment income	26,696	72,228	(45,532)	(63.0)
Interest expense	(1,232,475)	(1,696,066)	463,591	(27.3)
Total non-operating revenues	<u>21,096,203</u>	<u>21,345,971</u>	<u>(249,768)</u>	<u>(1.2)</u>
Increase/(decrease) in Net Assets	2,409,501	2,943,755	\$ <u>(534,254)</u>	
Net assets - beginning of year	15,718,476	12,774,721		
Net assets - end of year	<u>18,127,977</u>	<u>15,718,476</u>		

Some of the most noteworthy results of operations for the current year are reflected below:

- Operating revenues are the charges for services offered by the College. During 2012, the College generated approximately \$11.9 million of operating revenue for the offering of services. Significant items and revenue sources are as follows:
 - ✓ Tuition and fee income up slightly in fiscal 2011-12 due to an increase in tuition rates of approximately 4.5% despite a decrease of students on a full-time equivalency basis. Total revenue from program, material, and other student fees exceeded \$5.1 million.
 - ✓ Nearly \$3.7 million in operating revenue from state and federal grants was earned by the College during the year. This figure is indicative of the continued efforts of the College to seek out new sources of revenue.
 - ✓ Contract revenues were approximately \$1.2 million for the year and represent revenue from instructional and technical assistance contracts with business and industry, local school districts, UW-Platteville and the Department of Corrections.
 - ✓ Auxiliary enterprise revenues include revenues generated by the bookstore, parts store, child care center, salon services, and other similar activities of the College. Revenues of over \$1.5 million were generated by these activities this year.
 - ✓ The graph below depicts the College's operating revenues by source.



- Operating expenses are costs related to the program offerings of the College. During 2012, operating expenses totaled more than \$30.5 million. The majority of the College's expenses, about 60%, are for personnel related costs. Current expense accounts for an additional 23%, while auxiliary services and other expenses account for the remaining 17% of total operating expenses. The graph below categorizes operating expenses by function.



- Non-operating revenues and expenses are items not directly related to providing instruction. Net non-operating revenues for the year ended June 30, 2012 were approximately \$21.1 million. The most significant components of net non-operating revenues include the following:
 - ✓ Property taxes levied by the College for the year were approximately \$15.6 million.
 - ✓ Federal financial aid passed through to students was approximately \$6.8 million.
- Net assets for 2012 increased by \$2,409,501 as a result of the above activity.

Statement of Net Assets

The Statement of Net Assets includes all assets (items that the College owns and amounts owed to the College by others) and liabilities (what the College owes to others and what has been collected from others before we have provided the services). This statement is prepared under the accrual basis of accounting, whereby revenues and assets are recognized when the service is provided, and expenses and liabilities are recognized when others provide the service to us – regardless of when cash is exchanged.

Below are highlights of the components of the Statement of Net Assets:

	2012	2011	Increase or (Decrease)	
			\$	%
ASSETS				
Cash and Cash equivalents	\$ 7,289,357	\$ 9,537,571	\$ (2,248,214)	(23.6)
Net capital assets	43,996,035	41,344,588	2,651,447	6.4
Other assets	8,004,418	8,243,276	(238,858)	(2.9)
Total Assets	<u>59,289,810</u>	<u>59,125,435</u>	<u>164,375</u>	<u>0.3</u>
LIABILITIES				
Current Liabilities	7,073,382	7,407,490	(334,108)	(4.5)
Long-term Liabilities	34,088,451	35,999,469	(1,911,018)	(5.3)
Total Liabilities	<u>41,161,833</u>	<u>43,406,959</u>	<u>(2,245,126)</u>	<u>(5.2)</u>
NET ASSETS				
Invested in capital assets, net of related debt	11,935,753	10,644,684	1,291,069	12.1
Restricted for debt service	1,278,318	1,326,189	(47,871)	(3.6)
Restricted for student financial aid	14,998	14,998	0	
Unrestricted	4,898,908	3,732,605	1,166,303	31.2
Total Net Assets	<u>18,127,977</u>	<u>15,718,476</u>	<u>2,409,501</u>	<u>15.3</u>

A more detailed analysis would reveal the following facts:

- As shown above, the largest component of the College's assets is capital assets. Total cost of capital assets less accumulated depreciation at June 30, 2012 resulted in a net capital asset of \$44.0 million.
- The major component of the other assets category includes property taxes receivable of over \$5.7 million.
- Current liabilities include accounts payable, various types of accruals, and the portion of long-term debt due within the next fiscal year. At year end, the current portion of the College's long-term debt was \$3.5 million.
- Long-term liabilities of \$34.1 million represent the portion of long-term debt and post-retirement benefits due after fiscal year 2011-12.

Capital Asset and Debt Administration

The College's investment in capital assets as of June 30, 2012 amounts to \$43,996,035 (net of accumulated depreciation). This investment in capital assets includes land and land improvements, buildings and improvements, and moveable equipment. Additional information on the College's capital assets can be found in Note 3 on pages 22 & 23.

At the end of the current fiscal year, the College had total general obligation debt outstanding of \$33,005,000. The College maintained its debt rating at Moody's "Aa2" rating on its current and outstanding long-term debt. Debt service requirements are current and secured by the taxing authority to levy for principal and interest expense. All general obligation debt for equipment is repaid in five years, while debt related to building and major remodeling is repaid in 10-20 years. The current debt adequately replaces and expands the equipment and facility needs of the College. Additional information on the College's long-term debt can be found in Note 4 on pages 23-26.

Financial Position

Moody's "Aa2" rating reflects the district's:

- Comparatively modestly-sized tax base in southwestern Wisconsin
- Stable financial operations characterized by strong reserve levels supported by alternate liquidity outside the general fund; and
- Average debt burden with below average principal amortization.

"...the district's healthy financial operations are expected to remain stable due to conservative financial management that has resulted in strong reserve levels and alternate liquidity available to the district."

Economic Factors

The current state's economy coupled with the state's continuing budget challenges causes considerable concern for future funding levels. Southwest Tech's strengths in countering an economic downturn are summarized in the following statements:

- The College has had exceptional growth in FTE's of approximately 22.3% percent since 2005-06 (5 years ago).
- The College has articulation agreements with other institutions of higher learning that provide options for students to fulfill program requirements locally and finish with minimal time elsewhere.
- Unique programs such as Golf Course Management, Midwifery and online programs/courses draw students from outside of the district and state.
- Southwest Tech is 1 of 2 colleges in the state technical college system that provide student housing on campus. This benefits students that decide not to commute or reside further than reasonable daily travel distances.
- The level of our fund balances affords us time and flexibility to adjust to changing conditions.
- Capital financing through debt service allows us to keep pace with current technology.
- A higher than average percentage of revenue is gained through grant opportunities.

Southwest Wisconsin Technical College faces challenges among which are:

- Historically below the state average in equalized valuation growth.
- Declining K-12 population equating to a smaller future customer base from high school graduates.
- Cost of budget growth likely would need to be covered by tax revenue.
- Cost of operations continues to increase (wages, benefits, insurance, utilities, etc.).
- Percentage of revenue from state aid likely to continue to decrease.

These challenges make the execution of the budget a continuous work in progress as adjustments need to occur when revenue sources change. The College has effectively survived previous difficult times and is a stronger institution as a result of it. The current financial position of the College allows us the flexibility to adjust to change and maintain this positive status in the future.

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Southwest Wisconsin Technical College District
Fennimore, Wisconsin

We have audited the financial statements of Southwest Wisconsin Technical College District as of and for the years ended June 30, 2012 and 2011 as identified in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Southwest Wisconsin Technical College District as of June 30, 2012 and 2011, and the results of its operations and cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2012 on our consideration of Southwest Wisconsin Technical College District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 1 through 7 and 35 through 45 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Southwest Wisconsin Technical College District's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations, Southwest Wisconsin Technical College District and the State Single Audit Guidelines* and is also not a required part of the basic financial statements of the Southwest Wisconsin Technical College District. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Engelhorn and Associates, Ltd.

La Crosse, Wisconsin
December 12, 2012

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
STATEMENTS OF NET ASSETS
JUNE 30, 2012 and 2011

Assets	2012	2011
Current assets		
Cash and cash equivalents	\$ 7,289,357	\$ 4,437,731
Taxes receivable	5,706,696	5,844,086
Accounts receivable	779,855	614,796
Student accounts receivable	428,539	764,048
Interest receivable	-	-
Due from other governments	110,858	27,705
Inventory and prepaid expenses	978,470	992,642
Total current assets	<u>15,293,775</u>	<u>12,681,008</u>
Capital assets		
Cost of capital assets	64,480,942	59,757,387
Less: Accumulated depreciation	<u>(20,484,907)</u>	<u>(18,412,800)</u>
	43,996,035	41,344,587
Other Non-current assets		
Certificates of Deposit	-	-
Restricted cash and cash equivalents	<u>-</u>	<u>5,099,840</u>
Total Assets	<u>\$ 59,289,810</u>	<u>\$ 59,125,435</u>
Liabilities		
Current liabilities		
Accounts payable	\$ 1,273,521	\$ 1,557,252
Accrued salaries and related items	768,259	555,727
Accrued vacation	380,037	407,614
Deferred revenue	449,784	1,010,411
Accrued self-insurance	600,000	400,000
Accrued interest	76,797	68,693
Current portion of long-term obligations	<u>3,524,984</u>	<u>3,407,793</u>
Total current liabilities	<u>7,073,382</u>	<u>7,407,490</u>
Long-Term Obligations		
Accrued retiree health insurance premiums	4,028,451	4,994,469
General obligation notes payable and capital lease	<u>30,060,000</u>	<u>31,005,000</u>
Total long-term obligations	<u>34,088,451</u>	<u>35,999,469</u>
Total Liabilities	<u>41,161,833</u>	<u>43,406,959</u>
Net Assets		
Invested in capital assets, net of related debt	11,935,753	10,644,684
Restricted for:		
Debt service	1,278,318	1,326,189
Student financial assistance	14,998	14,998
Unrestricted	<u>4,898,908</u>	<u>3,732,605</u>
Total Net Assets	<u>\$ 18,127,977</u>	<u>\$ 15,718,476</u>

See accompanying notes to financial statements

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED JUNE 30, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Operating revenues		
Student program fees, net of scholarship allowances of \$27,158	\$ 4,242,127	\$ 3,984,828
Student material fees, net of scholarship allowances of \$2,266	355,921	332,487
Other student fees, net of scholarship allowances of \$4,326	549,053	634,693
Federal grants	631,472	1,270,870
State grants	3,059,409	4,403,929
Business and industry contract revenue	1,128,746	1,008,089
School District contract revenue	44,343	93,790
Auxiliary enterprise revenues	1,527,919	1,812,682
Miscellaneous	370,577	311,600
Total operating revenues	<u>11,909,567</u>	<u>13,852,968</u>
Operating expenses		
Instructional	12,414,385	13,090,452
Instructional resources	473,142	392,443
Student services	1,923,312	2,210,720
General institutional	3,347,753	3,605,420
Physical Plant	2,076,785	2,160,067
Auxiliary enterprise services	1,474,886	1,691,010
Depreciation	2,184,210	2,002,102
Student aid	6,701,796	7,102,970
Total operating expenses	<u>30,596,269</u>	<u>32,255,184</u>
Operating loss	(18,686,702)	(18,402,216)
Non-operating revenues (expenses)		
Property taxes	15,585,372	15,803,622
Federal financial aid	6,340,133	6,672,243
State appropriations	376,477	493,944
Investment income earned	26,696	72,228
Interest expense	(1,232,475)	(1,696,066)
Total non-operating revenues	<u>21,096,203</u>	<u>21,345,971</u>
Increase (decrease) in net assets	<u>2,409,501</u>	<u>2,943,755</u>
Net assets - beginning of the year	15,718,476	12,774,721
Net assets - end of year	<u>\$ 18,127,977</u>	<u>\$ 15,718,476</u>

See accompanying notes to financial statements

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2011 and 2012

	2012	2011
Cash flows from operating activities		
Tuition and fees received	\$ 5,482,610	\$ 5,142,647
Federal and state grants received	3,607,728	5,825,268
Business, industry and school contract revenues received	1,173,089	1,101,879
Payments to employees	(17,930,690)	(18,157,612)
Payments to suppliers	(11,899,077)	(13,447,693)
Auxiliary enterprise revenues received	1,527,919	1,812,682
Other receipts	362,272	311,599
Net cash used in operating activities	(17,676,149)	(17,411,230)
Cash flows from noncapital financing activities		
Local property taxes received	15,722,762	15,998,758
Federal and state appropriations received	6,716,610	7,166,187
Net cash provided by noncapital financing activities	22,439,372	23,164,945
Cash flows from capital and related financing activities		
Net purchases of capital assets	(4,835,657)	(5,144,508)
Proceeds from issuance of capital debt	2,500,000	2,000,000
Principal paid on capital debt	(3,470,000)	(3,305,000)
Interest paid on capital debt	(1,232,475)	(1,696,066)
Net cash used in capital and related financing activities	(7,038,132)	(8,145,574)
Cash flows from investing activities		
Certificates of Deposit redeemed/(purchased)	-	3,000,000
Investment income received	26,696	72,228
Net cash provided by/(used in) investing activities	26,696	3,072,228
Net increase (decrease) in cash and cash equivalents	(2,248,214)	680,370
Cash and cash equivalents at beginning of year	9,537,571	8,857,201
Cash and cash equivalents at end of year	<u>\$ 7,289,357</u>	<u>\$ 9,537,571</u>
Reconciliation of cash and cash equivalents per statement of cash flows to the balance sheet.		
Current cash and cash equivalents	\$ 7,289,357	\$ 4,437,731
Restricted cash	-	5,099,840
	<u>\$ 7,289,357</u>	<u>\$ 9,537,571</u>

See accompanying notes to financial statements

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
STATEMENT OF CASH FLOWS-CONTINUED
FOR THE YEARS ENDED JUNE 30, 2011 and 2012

	<u>2012</u>	<u>2011</u>
Reconciliation of operating loss to net cash used in operating activities		
Operating loss	\$ (18,686,702)	\$ (18,402,217)
Adjustments to reconcile operating loss to net cash used in operating activities		
Depreciation	2,184,210	2,002,102
Changes in assets and liabilities:		
Accounts receivable	(165,059)	397,096
Student accounts receivable	335,509	190,639
Interest receivable	-	47,436
Accrued interest	8,104	(31,104)
Federal and state aid receivable	(83,153)	150,469
Inventories	(117,942)	(143,674)
Prepaid items	132,114	(175,551)
Accounts payable	(283,731)	(1,319,680)
Accrued payroll	212,532	(14,390)
Accrued vacation	(27,577)	(37,965)
Deferred program and material fees	(560,627)	(149,687)
Accrued self-insurance	200,000	
Accrued retiree health insurance	(823,827)	75,295
Net cash used in operating activities	<u>\$ (17,676,149)</u>	<u>\$ (17,411,231)</u>

See accompanying notes to financial statements

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the District's significant accounting policies consistently applied in the presentation of the accompanying financial statements follows.

A. Reporting Entity

Southwest Wisconsin Technical College District ("District") operates a post secondary education school.

The reporting entity for the District is based upon criteria set forth by the Governmental Accounting Standards Board. All functions of the District for which it exercises oversight responsibility are included. The oversight responsibility includes but is not limited to, financial interdependency between the District and the governmental entity; control by the District over selection of the entity's governing authority or designation of management; the ability of the District to significantly influence operations of the entity; and whether the District is responsible for the accountability for fiscal matters.

The District is affiliated with SWTC Foundation, Inc. (Foundation), a not-for-profit corporation whose purpose is to solicit, hold, manage, invest and expend endowment funds and other gifts, grants, and bequests exclusively for the maintenance and benefit of the District. The Foundation is managed by an independent board of directors. SWTC provides office space, certain equipment and furnishings, most related utility services and some insurance coverage to the Foundation without charge. The financial resources of the Foundation are not significant to the District as a whole and accordingly, financial information related to the Foundation is not included in these financial statements.

The governing body of the District is the District Board. The District Board powers are established under the provisions of Chapter 38 of the Wisconsin Statutes and include:

- Authority to borrow money and levy taxes;
- Budgetary authority; and
- Authority over other fiscal and general management of the District which includes, but is not limited to, the authority to execute contracts, to exercise control over facilities and properties, to determine the outcome or disposition of matters affecting the recipients of the services being provided, and to approve the hiring or retention of key management personnel who implement Board policy and directives.

The accounting policies of the District conform to accounting principles generally accepted in the United States of America (US GAAP) as applicable to public colleges and universities as well as those prescribed by the Wisconsin Technical College System Board (WTCSB). The District reports are based on all applicable Government Accounting Standards Board (GASB) pronouncements as well as applicable Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee on Accounting Procedures issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. When applicable, certain prior year amounts have been reclassified to conform to current year presentation. The following is a summary of the more significant policies.

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

B. Basis of Accounting and Financial Statement Presentation

For financial reporting purposes, the District is considered a special -purpose government engaged only in business-type activities. Accordingly, the financial statements of the District have been prepared using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the years for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. All significant inter-district transactions have been eliminated.

C. Use of Estimates

In preparing basic financial statements in conformity with US GAAP, the District is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

D. Cash and Cash Equivalents

Cash includes amounts in petty cash, demand deposits and other short-term interest bearing deposits.

For purposes of the statements of cash flows, cash on hand, demand deposits with financial institutions, investments in the Local Government Investment Pool, and other short-term investments with maturity dates of less than ninety days from when purchased are considered cash equivalents.

E. Investments

Investments are stated at cost or amortized cost which approximates fair value.

F. Inventories

Inventories of books and supplies reflected in the proprietary fund types are stated at the lower of cost or market; cost is determined using the first-in, first-out method. Instructional and administrative inventories are expensed as incurred.

G. Capital Assets

Capital fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value at the time of receipt.

The costs of maintenance and repairs are charged to operations as incurred. Equipment assets having a cost of \$500 or more per unit and building or remodeling projects of \$15,000 or more are capitalized. Depreciation on buildings and equipment is provided in amounts sufficient to relate the cost of depreciable assets to operations on the straight -line basis over the estimated service lives, which range from four to ten years for equipment and are fifty years for buildings and remodeling.

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

H. Property Tax and Taxes Receivable

The District Board, under Section 38.16 of the Wisconsin Statutes, may levy a tax not to exceed 1.5 mills on the full value of taxable property within the area served by the District for the purposes of making capital improvements, acquiring equipment and operating and maintaining schools. The mill rate limitation is not applicable to taxes levied for the purposes of paying principal and interest on general obligation debt issued by the District.

The District levied the operational tax levy at 1.5000 mills for 2011-2012 and a debt service mill rate of .62766.

I. Property Tax and Taxes Receivable, continued

The District communicates its property tax levy to city, village and town treasurers or clerks in October of the fiscal year for which the taxes are levied. The following dates are pertinent to the District's tax calendar:

Levy date	Month of October
Tax bills are mailed	Month of December
Payments	
Taxes paid in one installment	January 31
Taxes paid in two installments:	
First installment due	January 31
Second installment due	July 31

Historically, the District has received the majority of its property tax levy from municipalities in the fiscal year for which the taxes were levied. However, in most fiscal years, a portion of such revenues has been receivable at year-end because the second installment of real estate taxes and delinquent taxes is not required to be collected by the county treasurer until the month of August following the District's year-end.

The District recognizes its property taxes as revenue in the fiscal year for which taxes are levied.

J. Compensated Absences

The District accounts for compensated absences in accordance with the provisions of Statements of the Governmental Accounting Standards Board. The following is a summary of the District's accounting for significant compensated absences:

Vacation – Liabilities for vacation pay are recorded when incurred.

Sick leave – Liabilities for sick leave pay are recorded when incurred.

K. Fees and Tuition

Fees and tuition are recorded as revenue in the period in which the related activity or instruction takes place. Revenues for the summer semester are prorated on the basis of student class days occurring before and after June 30. The District's student fee arrangements receivable and program and material fees receivable are stated at amounts due from student's, net of an allowance for doubtful accounts. Amounts outstanding longer than the agreed upon payment terms are considered past due. The District determines its allowance for

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

doubtful accounts by considering a number of factors including length of time amounts are past due, the District's previous loss history and the student's ability to pay his or her obligation. The District writes off receivables when they become uncollectible, and payments subsequently collected on such receivables are credited to the allowance for doubtful accounts.

L. Deferred Revenues

Deferred revenues include amounts received for tuition and fees and certain auxiliary activities prior to the end of the fiscal year but related to the subsequent accounting period. Deferred revenues also include amounts received from grant and contract sponsors that have not yet been earned.

M. Medical/Health/Self-Insurance Fund

The District has established an internal service fund to account for its medical self-insurance program. The purpose of this fund is to pay medical insurance claims of District employees and their covered dependents and to minimize the total costs of annual insurance to the District. The private insurance carrier determines the premium payments to be made by the District. Annual claims are paid from reserves and individual claims in excess of \$100,000 are paid under a reinsurance policy. Estimated claims incurred but not reported of \$600,000 have been recorded as of June 30, 2012.

N. State and Federal Revenues

The District receives funding from various federal and state contracts and grants. Some of these revenues are earned over fiscal periods different than that of the District and are subject to the Federal Single Audit Act and state single audit guidelines.

O. Scholarship Allowances and Student Aid

Financial aid to students is reported in the financial statements under the following method: All aid is reflected in the basic financial statements as operating expenses or scholarship allowances, which reduce revenues. The District receives and disburses cash and, as a result, must record all federal and state loan funds as federal and state grants, and the crediting of the funds to the student's account as student aid expense. The amount reported as operating expenses represents the portion of aid that was provided to the student in the form of cash. Scholarship allowances represent the portion of aid provided to the student in the form of reduced tuition.

P. Net Assets

In the government-wide financial statements, equity is classified as net assets and displayed in three components:

Invested in capital assets, net of related debt - This represents the net value of capital assets (land, buildings and equipment) less the debt incurred to acquire or construct the assets plus the borrowed resources not yet expended, but restricted for capital purchases.

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Restricted net assets - Restricted net assets include resources in which the District is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.

- Restricted net assets for debt service can only be used to repay debt service costs (principal and interest) as they are levied for that specific purpose.
- Restricted net assets for student financial assistance can only be used for student financial assistance activities.

Unrestricted net assets - Unrestricted net assets represent resources derived from student tuition and fees, state appropriations and sales and services provided by educational departments and auxiliary enterprises. These resources are used for transactions relating to the educational and general operations of the District and may be used at the discretion of the governing board to meet current expenses for any purpose. These resources also include auxiliary enterprises, which are substantially self-supporting activities that provide for students, faculty and staff.

Q. Federal Financial Assistance Programs

The District participates in federally funded Pell Grants, SEOG Grants, Federal Work-Study and Federal Family Educational Loans programs. Federal programs are audited in accordance with the Single Audit Act Amendments of 1996, the U.S. Office of Management and Budget Revised Circular A -133 Audit of States, Local Governments and Non-Profit Organizations and the Compliance Supplement.

R. Classification of Revenue and Expenses

The District has classified its revenue and expenses as either operating or nonoperating according to the following criteria:

Operating revenue/expenses - Operating revenues and expenses include activities that have the characteristics of exchange transactions to provide goods or services related to the college's principal ongoing operations. Operating revenues include (1) student tuition and fees, net of scholarship allowances and estimated uncollectible amounts, (2) sales and services of auxiliary enterprises, and (3) most federal, state and local grants and contracts that are essentially the same as contracts for services that finance programs of the college. Operating expenses include the cost of providing educational services, administration expenses and depreciation on capital assets.

Nonoperating revenues/expenses - Nonoperating revenues and expenses include activities that have the characteristics of nonexchange transactions. Nonoperating revenues include (1) gifts and contributions, and other revenue sources that are defined as nonoperating revenues by GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*, and GASB Statement No. 34, such as state appropriations, the local property tax levy and investment income, and (2) any grants and contracts that are not classified as operating revenue or restricted by the grantor to be used exclusively for capital programs. Nonoperating expenses include interest on long-term obligations.

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

S. Sales Taxes

The District reports revenue net of tax amounts collected from customers. Sales tax is collected on retail sales and remitted to government authorities.

T. Financial Instruments

The carrying values of cash, receivables, payables and accrued liabilities approximate fair value due to the short maturities of those instruments. The carrying value of long term debt approximates fair value because the rates approximate the District's incremental borrowing rates.

U. Reclassifications

Certain reclassifications have been made to the prior year financial statements in order for them to be in conformity with the current year presentation.

NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS

A. Deposits

The District's cash and cash equivalents consist of the following amounts at June 30:

	2012	2011
Cash and deposits:		
Cash on hand	\$ 1,601	\$ 1,075
Deposit accounts	6,130,248	8,380,561
Total cash deposits	6,131,849	8,381,636

Custodial Credit Risk – Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District would not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District's carrying values for bank deposits were \$6,130,248 and \$8,380,561 at June 30, 2012 and 2011, respectively. The bank balances were \$6,251,506 and \$8,886,938, respectively. Of the bank balance, \$250,000 was covered by federal depository insurance, and \$5,601,506 was secured by pledged securities. Additional protection provided in case of losses caused by failure of public depositories is provided by the State Deposit Guarantee Fund. The Fund provides additional coverage in each financial institution and the State of Wisconsin Local Government Investment Pool of \$400,000 above any applicable insurance coverage provided by FDIC. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may be significant to individual organizations.

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS, CONTINUED

B. Investments

The Local Government Investment Pool (LGIP) is part of the State Investment Board (SIB), and is managed by the State of Wisconsin Investment Board. The SIB is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIB reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At June 30, 2012, the fair value of the District's share of the LGIP's assets was substantially equal to the amount reported below.

The District's investments consist of the following amounts:

June 30, 2012

Investment Type	Fair Value	Investment Maturities (in Years)	
		Less than 1	1-3
Wisconsin Local Government Investment Pool	\$ 1,157,508	\$ 1,157,508	\$ -

June 30, 2011

Investment Type	Fair Value	Investment Maturities (in Years)	
		Less than 1	1-3
Wisconsin Local Government Investment Pool	\$ 1,155,934	\$ 1,133,971	\$ 21,963

Investments in the LGIP are covered by a surety bond issued by Financial Security Assurance, Inc. The bond insures against loss arising from principal defaults on substantially all types of securities acquired by the Pool except U.S. Government and agency securities. The bond provides unlimited coverage on principal losses, reduced by any FDIC, State of Wisconsin Guarantee Fund insurance and income on the investments during the calendar quarter a loss occurs.

Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to the transaction, the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The District's investment policy minimizes credit risk by limiting investments to the safest type of securities and diversifying the investment portfolio. In addition, individual securities may not exceed 5% of the market value of the portfolio at the time of purchase with the exception of U.S. Government issues fully guaranteed as to both principal and interest by the U.S. government or agencies thereof, shares of open-end investment companies, the Wisconsin Investment Pool, or the Wisconsin Investment Series Cooperative. The Wisconsin Investment Pool, Wisconsin Investment Cooperative, and Government Money Market Fund do not carry a credit quality rating.

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS, CONTINUED

The District is authorized by Wisconsin Statute 66.04(2) to invest in the following instruments:

- Time deposits in any bank, trust company or savings and loan association that is authorized to transact business in this state, if the time deposit maturity is not more than three years.
- Bonds or securities of any Wisconsin county, city, drainage district, technical college district, village, town, or school district.
- Bonds or securities issued or guaranteed by the federal government.
- That state's local government pooled investment fund.
- Any security maturing in seven years or less with either the highest or second highest rating category of a nationally recognized rating agency.
- Securities of open-end management investment companies or investment trusts, if the portfolio is limited to obligations of the U.S. Treasury and U.S. Agencies.
- Repurchase agreements with public depositories, if the agreement is secured by federal bonds or securities.
- Bonds issued by a local exposition district.
- Bonds issued by a local professional baseball park district.
- Bonds issued by the University of Wisconsin Hospitals and Clinics Authority.
- Bonds issued by a local football stadium district.
- Bonds issued by a local arts district.
- Bonds issued by the Wisconsin Aerospace Authority.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the District's investment policy limits the maturity of any security to no more than five years from the date of purchase or in accordance with state and local statutes and ordinances. In addition, the policy indicates that the investment portfolio should be structured so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. The policy sets a maximum duration range of two years with a target duration of one year.

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 3 – CAPITAL ASSETS

Capital asset activity was as follows for the year ended June 30, 2012:

2012	Balance 7/1/2011	Additions	Deletions	Balance 6/30/2012
Land	\$ 813,445			\$ 813,445
Land improvements	\$ 622,360	297,408		919,768
Buildings & improvements	\$ 38,886,970	3,496,579	148,986	42,234,563
Equipment	\$ 19,434,612	1,193,186	114,632	20,513,166
 Total cost of capital assets	 59,757,387	 4,987,173	 263,618	 64,480,942
Less accumulated depreciation for:				
Land improvements	364,875	33,170		398,045
Buildings & improvements	5,290,449	892,579	1,490	6,181,538
Equipment	12,757,475	1,258,461	110,612	13,905,324
 Total accumulated depreciation	 18,412,799	 2,184,210	 112,102	 20,484,907
 Net capital assets	 41,344,588			 43,996,035
Less:				
General obligation debt	(33,975,000)			(33,005,000)
Plus:				
Capital project funds borrowed but not spent	3,275,096			944,718
 Total invested in capital assets, net of related debt	 <u>\$ 10,644,684</u>			 <u>\$ 11,935,753</u>

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 3 – CAPITAL ASSETS, CONTINUED

Capital asset activity was as follows for the year ended June 30, 2011:

2011	Balance 7/1/2010	Additions	Deletions	Balance 6/30/2011
Land	\$ 813,445			\$ 813,445
Land improvements	\$ 593,930	28,430		622,360
Buildings & improvements	\$ 35,279,068	3,607,902		38,886,970
Equipment	\$ 17,926,436	1,689,107	180,931	19,434,612
 Total cost of capital assets	 54,612,879	 5,325,439	 180,931	 59,757,387
 Less accumulated depreciation for:				
Land improvements	339,299	25,576		364,875
Buildings & improvements	4,513,293	777,156		5,290,449
Equipment	11,718,760	1,199,369	160,654	12,757,475
 Total accumulated depreciation	 16,571,352	 2,002,102	 160,654	 18,412,800
 Net capital assets	 38,041,527			 41,344,587
 Less:				
General obligation debt	(35,280,000)			(33,975,000)
Plus:				
Capital project funds borrowed but not spent	6,167,811			3,275,096
 Total invested in capital assets, net of related debt	 <u>\$ 8,929,338</u>			 <u>\$ 10,644,683</u>

NOTE 4 - GENERAL OBLIGATION DEBT

Long-term liabilities of the District consist of general obligation notes payable and retiree health insurance premiums.

The changes in long-term liabilities at June 30, 2012 and 2011 are as follows:

	Balance 7/1/2011	Additions	Payments	Balance 6/30/2012	Due Within One Year
Notes payable	\$ 33,975,000	\$ 2,500,000	\$ 3,470,000	\$ 33,005,000	\$ 2,945,000
Retired employee health insurance	\$ 4,092,817	81,769	1,158,284	\$ 3,016,302	579,984
OPEB - employee health insurance	1,339,445	919,052	666,364	1,592,133	-
Totals	<u>\$ 39,407,262</u>	<u>\$ 3,500,821</u>	<u>\$ 5,294,648</u>	<u>\$ 37,613,435</u>	<u>\$ 3,524,984</u>

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 4 - GENERAL OBLIGATION DEBT, CONTINUED

	Balance 7/1/2010	Additions	Payments	Balance 6/30/2011	Due Within One Year
Notes payable	\$ 35,280,000	\$ 2,000,000	\$ 3,305,000	\$ 33,975,000	\$ 2,970,000
Retired employee health insurance	4,269,616	378,743	555,542	4,092,817	437,793
OPEB - employee health insurance	1,087,351	913,501	661,407	1,339,445	-
Totals	\$ 40,636,967	\$ 3,292,244	\$ 4,521,949	\$ 39,407,262	\$ 3,407,793

The District pledges full faith, credit and resources of the District to pay all outstanding general obligation bonds. The District levies taxes annually to pay the amount of principal and interest due for the debt.

General obligation debt at June 30, 2012 consists of the following:

	Year	Principal	Interest	Federal Subsidy	Total
August 1, 2013, plus semi-annual interest at 2.0 - 3.0% due 6/1 and 12/1.	2012-13	<u>100,000</u>	<u>3,000</u>		<u>103,000</u>
		100,000	3,000		103,000
\$2,000,000 general obligation promissory note issued to Robert W. Baird of Milwaukee, WI, October 15, 2008 to finance facility improvements, remodeling, and equipment purchases through June 1, 2013, plus semi-annual interest at 3.25% - 3.75% due 6/1 and 12/1.	2012-13	<u>400,000</u>	<u>15,000</u>		<u>415,000</u>
		400,000	15,000		415,000
	2012-13	295,000	306,694		601,694
	2013-14	310,000	292,681		602,681
	2014-15	325,000	277,956		602,956
	2015-16	340,000	262,519		602,519
	2016-17	355,000	246,369		601,369
	2017-18	370,000	229,506		599,506
	2018-19	390,000	211,931		601,931
	2019-20	405,000	196,331		601,331
	2020-21	425,000	179,625		604,625
	2021-22	445,000	161,563		606,563
	2022-23	465,000	142,650		607,650
	2023-24	485,000	122,306		607,306
	2024-25	510,000	100,481		610,481
	2025-26	535,000	77,531		612,531
	2026-27	555,000	53,456		608,456
	2027-28	<u>585,000</u>	<u>27,788</u>		<u>612,788</u>
		6,795,000	2,889,388	-	9,684,388
\$8,000,000 general obligation school improvement bond issued to Sterne, Agee & Leach, Inc., Birmingham, AL, October 15, 2008 to finance new construction and remodeling. Annual principal payments of \$150,000 - \$585,000 through June 1, 2028, plus semi-annual interest at 4.00% - 4.75% due 6/1 and 12/1.					

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 4 - GENERAL OBLIGATION DEBT, CONTINUED

	Year	Principal	Interest	Federal Subsidy	Total
\$2,000,000 general obligation promissory note issued to First Trust Portfolios, L.P. Lisle, IL, August 3, 2009 to finance facility improvements, Annual principal payments of \$400,000 through June 1, 2013, plus semi-annual interest at 2.00% - 2.50% due 6/1 and 12/1.					
	2012-13	400,000	19,000		419,000
	2013-14	<u>400,000</u>	<u>10,000</u>		<u>410,000</u>
		800,000	29,000		829,000
	2012-13	850,000	1,150,282	(402,599)	1,597,683
	2013-14	890,000	1,124,783	(393,674)	1,621,109
	2014-15	935,000	1,093,633	(382,771)	1,645,861
	2015-16	985,000	1,057,168	(370,009)	1,672,159
\$23,900,000 taxable general obligation school improvement bonds issued to Robert W. Baird, Milwaukee, WI, August 3, 2009 to finance new construction and remodeling. Annual principal payments of \$600,000 - \$1,745,000 through June 1, 2029, plus semi-annual interest at 1.65% - 6.125% due 6/1 and 12/1. The interest payments are reduced by a 35% federal subsidy through the Build America Bond program as authorized under the American Recovery and Reinvestment Act of 2009.					
	2016-17	1,040,000	1,012,843	(354,495)	1,698,348
	2017-18	1,100,000	963,443	(337,205)	1,726,238
	2018-19	1,155,000	909,543	(318,340)	1,746,203
	2019-20	1,220,000	851,793	(298,127)	1,773,665
	2020-21	1,285,000	788,353	(275,923)	1,797,429
	2021-22	1,335,000	720,248	(252,087)	1,803,161
	2022-23	1,385,000	648,158	(226,855)	1,806,302
	2023-24	1,440,000	571,983	(200,194)	1,811,789
	2024-25	1,495,000	490,983	(171,844)	1,814,139
	2025-26	1,555,000	403,151	(141,103)	1,817,048
	2026-27	1,615,000	308,296	(107,904)	1,815,393
	2027-28	1,680,000	209,781	(73,423)	1,816,358
	2028-29	<u>1,745,000</u>	<u>106,881</u>	<u>(37,408)</u>	<u>1,814,473</u>
		23,310,000	12,469,317	(4,343,961)	31,435,356

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 4 - GENERAL OBLIGATION DEBT, CONTINUED

	Year	Principal	Interest	Federal Subsidy	Total
Promissory note (5 years) issued 8/3/10 to M&I Marshall & Isley Bank in the amount of \$2,000,000 to finance facility improvements, remodeling, and equipment purchases.	2012-13	400,000	22,000		422,000
	2013-14	400,000	15,000		415,000
	2014-15	400,000	8,000		408,000
		<u>1,200,000</u>	<u>45,000</u>	-	<u>1,245,000</u>
Promissory note (5 years) issued 8/2/11 to successful bidder in the amount of \$2,500,000 to finance construction, facility improvements, remodeling, and equipment purchases.	2012-13	500,000	40,000		540,000
	2013-14	500,000	30,000		530,000
	2014-15	500,000	20,000		520,000
	2015-16	500,000	10,000		510,000
		<u>2,000,000</u>	<u>100,000</u>	-	<u>2,100,000</u>
TOTALS		<u>\$ 34,605,000</u>	<u>\$ 15,550,705</u>	<u>\$ (4,343,961)</u>	<u>\$ 45,811,744</u>

Future debt service requirements as of June 30, 2012 are as follows:

Year Ending June 30,	Principal	Interest	Federal Subsidy	Total
2012-13	2,945,000	1,555,976	(402,599)	4,098,377
2013-14	2,500,000	1,472,464	(393,674)	3,578,790
2014-15	2,160,000	1,399,589	(382,771)	3,176,817
2015-16	1,825,000	1,329,686	(370,009)	2,784,678
2016-17	1,395,000	1,259,211	(354,495)	2,299,716
2017-22	8,130,000	5,212,334	(1,481,682)	11,860,652
2022-27	10,040,000	2,918,995	(847,899)	12,111,096
2027-29	4,010,000	344,450	(110,832)	4,243,618
TOTALS	<u>\$ 33,005,000</u>	<u>\$ 15,492,705</u>	<u>\$ (4,343,961)</u>	<u>\$ 44,153,744</u>

All general obligation debt is backed by the full faith and taxing power of the District.

Changes in general obligation debt outstanding for the year ended June 30, 2012 were as follows:

	Balance 7/1/2011	Additions	Payments	Balance 6/30/2012
Promissory notes, bonds and capital lease	<u>\$ 33,975,000</u>	<u>\$ 2,500,000</u>	<u>\$ 3,470,000</u>	<u>\$ 33,005,000</u>

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 4 - GENERAL OBLIGATION DEBT, CONTINUED

The Wisconsin State Statutes Chapter 67.03(1) limits general obligation debt of the District to 5% of the equalized value of the taxable property located in the district, as last determined by the Wisconsin Department of Revenue. Chapter 67.03(9) limits bonded indebtedness of the district to 2% of the equalized valuation of the taxable property, including tax incremental districts. The legal debt limit and the margin of indebtedness as of June 30, 2012 is as follows:

	<u>Bonds</u>	<u>Aggregate</u>
Debt limit (2% for bonds; 5% for aggregate)	\$ 147,850,734	\$ 369,626,836
Debt outstanding at June 30, 2012, net of resources available to fund principal and interest payments	22,846,643	32,541,643
Legal debt margin	<u>\$ 125,004,091</u>	<u>\$ 337,085,193</u>
Debt outstanding as a percent of legal debt limitation		9.65%
Debt outstanding as a percent of equalized value		0.44%

NOTE 5 - EMPLOYEE RETIREMENT PLAN

All eligible employees of the District participate in the Wisconsin Retirement System ("System"), a cost-sharing multiple-employer public employee retirement system (PERS). All permanent employees expected to work over 600 hours a year (non-teachers) and 440 hours a year (teachers) are eligible to participate in the System. Covered employees in the general/teacher category are required by statute to contribute 5.0% of their salary (3.0% for Executives and Elected Officials, 5.1% for Protective Occupations with Social Security, and 3.4% for Protective Occupations without Social Security), to the Plan. Employers may make these contributions to the Plan on behalf of the employees. Employers are required to contribute an actuarially determined amount necessary to fund the remaining projected cost of future benefits. Due to the provisions in Act 10/32, all non-represented, non-contracted (unless agreed upon in a contract amendment) employees without a collective bargaining agreement must contribute 60% to their pension plan. This is deducted on a pre-tax basis.

The payroll for employees covered by the System for the year ended June 30, 2012 was \$11,347,671 and the employer's total payroll was \$12,524,280. The total required contributions for the year ended June 30, 2012 was \$1,328,367, which consisted of \$664,184 or 5.9% of covered payroll from the employer and \$664,184 or 5.9% of covered payroll paid by the District on behalf of the employees. Total contributions for the years ending June 30, 2012 and 2011 were \$1,397,187 and \$1,334,123 respectively, which were greater than the required contributions for the year.

Employees who retire at or after age 65 (62 for elected officials and 55 for protective occupation employees), are entitled to receive a retirement benefit. Employees may retire at age 55 (50 for protective occupation employees), and receive actuarially reduced benefits. Retirement benefits are calculated as 1.6% (2.0% for Executives, Elected Officials, and Protective Occupations without Social Security) of final average earnings for each year of creditable service. Final average earnings is the average of the employee's three highest years' earnings. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and, by doing so, forfeit all rights to any subsequent benefit. For employees beginning participation after 1/1/90 and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998 are immediately vested. Effective July 1, 2011, all new employees under the WRS are subject to a five year vesting schedule.

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 5 - EMPLOYEE RETIREMENT PLAN, CONTINUED

The System also provides death and disability benefits for employees. Eligibility for and the amount of all benefits is determined under Chapter 40 of the State Statutes. The System issues an annual financial report which may be obtained by writing to the Department of Employee Trust Funds, P.O. Box 7931, Madison, WI 53707-7931.

NOTE 6 - POST RETIREMENT BENEFITS

For employees hired prior to 7/01/2006, the District's employee fringe benefit program includes a provision which allows academic, administrative, and support staff to be carried with the group insurance plan or plans at their own expense after retirement or layoff. However, the Board will continue to pay health insurance premiums based on type of employee and years of service or number of accumulated hours of sick leave.

For employees, any academic staff, administrative staff, or support staff with less than thirteen years of service to the District that retire under the Wisconsin Retirement System or are laid off, one-half of their unused accumulated sick leave at full pay will be used to continue the payment of health insurance premiums at the time of retirement or lay off.

At time of separation, support staff with thirteen or more years of service to the District will have one years worth of health insurance premiums banked to pay future post separation premiums. Those with fifteen or more years of service to the District will have two years worth of health insurance premiums banked to pay future post separation premiums. Those with seventeen or more years of service will have three years worth of health insurance premiums banked to pay future separation premiums.

Academic and administrative staff with thirteen or more years of service to the District will have three years worth of health insurance premiums banked to pay future separation premiums. Those with fifteen or more years of service will have four years worth of health insurance premiums banked to pay future post separation premiums. Those with seventeen or more years of service will have five years worth of health insurance premiums banked to pay future post separation premiums.

These benefits are financed on a pay-as-you-go basis. In the current year, the District paid \$1,158,284 of health insurance for 63 former employees.

NOTE 7 – OTHER POST-EMPLOYMENT BENEFITS

In addition to providing pension benefits, the District is authorized by the Board of Trustees to provide medical and dental insurance for eligible retirees (and spouses) in accordance with employee contracts. Employees hired prior to 7/1/2006 of the District's regular employees may become eligible for these benefits if they retire from the District after accruing the required years of service.

Membership of the Plan at June 30, 2012, the date of the last actuarial valuation, was 170 active participants and 64 retired participants.

The District's annual other post-employment benefits (OPEB) cost (expense) is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis,

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 7 – OTHER POST-EMPLOYMENT BENEFITS, CONTINUED

is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's OPEB obligation:

	2012	2011
Annual required contribution	\$ 945,212	\$ 934,740
Interest on net OPEB	40,183	32,621
Adjustment to annual required contribution	(66,343)	(53,860)
Annual OPEB cost (expense)	919,052	913,501
Contributions made	(664,184)	(661,407)
Change in net OPEB obligation	254,868	252,094
OPEB obligation - July 1, 2011	1,339,445	1,087,351
Adjustment from expected to actual contributions made	(2,180)	-
Adjusted July 1, 2011 balance	1,337,265	1,087,351
OPEB obligation - June 30, 2012	<u>\$ 1,592,133</u>	<u>\$ 1,339,445</u>

The District's annual OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation are as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2010	\$ 728,962	33.89%	\$ 1,094,067
June 30, 2011	\$ 913,501	72.40%	\$ 1,339,445
June 30, 2012	\$ 919,052	72.27%	\$ 1,592,133

The funded status of the plan as of June 30, 2011, the most recent actuarial valuation date, was as follows:

Actuarial Accrued Liability (AAL)	\$ 11,936,782
Actuarial value of plan assets	<u>-</u>
Unfunded Actuarial Accrued Liability (UAAL)	11,936,782
Funded Ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members) Fiscal Year 2011-2012	\$ 11,347,671
UAAL as a percentage of covered payroll	105%

Actuarial valuation of an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future, such as assumptions about future terminations, mortality, and healthcare cost trends. Actuarially determined amounts are subject to continual revision as actuarial results are compared with past experience and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 7 – OTHER POST-EMPLOYMENT BENEFITS, CONTINUED

financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projection of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and the plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with a long-term perspective of the calculations.

Additional information as of the latest actuarial valuation follows:

Valuation date	June 30, 2012
Actuarial cost method	Projected Unit Credit
Amortization method	Level
Remaining amortization period	28 years
Actuarial assumptions:	
Investment rate of return	3.0%
Healthcare cost trend rate (medical)	9.0%
	5.0% (ultimate)
Healthcare cost trend rate (dental)	5.0%
	5.0% (ultimate)
Projected salary increase	3%

NOTE 8 - COMMITMENTS AND CONTINGENCIES

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to request for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. The amount, if any, of liability arising from these audits is not reasonably estimable and, accordingly, no provision is included in the accompanying basic financial statements.

The District entered into a 36 month lease beginning July 1, 2011, to rent a building for instructional purposes in Richland Center, WI. Minimum future lease payments for the two years subsequent to June 30, 2012 are as follows:

Year Ending June 30	
2013	\$ 27,540
2014	28,401
	<u>55,941</u>

Rent expenses under all operating leases for the years ended June 30, 2012 and 2011 were \$26,680 and \$25,819, respectively.

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 8 - COMMITMENTS AND CONTINGENCIES, CONTINUED

Outstanding commitments at June 30, 2012 consisted of the following:

Building projects:	
Nations Roofs	\$ 103,458
Golfeagels supply	99,905
DS Mechanical	76,344
Rock Church Constructions	23,193
Ruxab Associates	86,224
Other Encumbrances	<u>269,436</u>
Total	<u><u>\$ 658,560</u></u>

NOTE 9 - RELATED PARTY TRANSACTIONS

The District purchases building supplies from a company owned by a member of the Board of Directors for Southwest Wisconsin Technical College. The total amount paid to this company for the years ended June 30, 2012 and 2011 was \$37,001 and \$11,780, respectively.

NOTE 10 – LIMITATION ON DISTRICT REVENUES

Wisconsin statutes limit the amount of revenues the District may derive from property taxes to 1.5 mills. This limitation does not apply to revenues needed for the payment of any general obligation debt service (including refinanced debt).

NOTE 11 - RISK MANAGEMENT

In July 2004 all sixteen WTCS technical colleges created Districts Mutual Insurance Company (DMI). Districts Mutual Insurance Company is a fully-assessable mutual company authorized under Wisconsin Statute 611 to provide property, casualty, and liability insurance and risk management services to its members. The scope of insurance protection provided by DMI is broad, covering property at \$200,000,000 per occurrence; general liability, auto, and educators' legal liability at \$5,000,000 per occurrence; and workers' compensation at the statutorily required limits.

At this time settled claims have not approached the coverage limits as identified above. The District's exposure to its layer of insurance is limited to \$5,000 to \$100,000 per occurrence depending on the type of coverage. DMI purchases reinsurance for losses in excess of its retained layer of coverage.

DMI operations are governed by a six-member board of directors. Member colleges do not exercise any control over the activities of DMI beyond election of the board of directors at the annual meeting. The board has the authority to adopt its own budget, set policy matters, and control the financial affairs of the company.

Each member college was assessed an annual premium that included a capitalization component to establish reserves for the company. For the year ended June 30, 2012, the District paid a premium of \$176,339. Future premiums will be based on relevant rating exposure bases as well as the historical loss experience by members. DMI's ongoing operational expenses, other than loss adjustment expenses, are apportioned pro rata to each participant based on equity interest in the company.

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 11 - RISK MANAGEMENT, CONTINUED

The audited DMI financial statements can be obtained through Districts Mutual Insurance Co., 212 W. Pinehurst Trail, Dakota Dunes, SD 57049.

In July 1997, WTCS technical colleges formed the WTCS Insurance Trust to jointly purchase commercial insurance to provide coverage for losses from theft of, damages to, or destruction of assets. The trust is organized under Wisconsin Statutes 66.0301 and is governed by a board of trustees consisting of one trustee from each member college. Member entities include all sixteen Wisconsin Technical College System Districts.

The WTCS Insurance Trust has purchased the following levels of coverage from DMI for its participating members:

Foreign liability: \$2,000,000 aggregate general; \$1,000,000 auto per accident; \$1,000,000 employee benefits; includes benefit for accidental death and dismemberment, repatriation, and medical expenses; \$1,000 deductible for employee benefits.

Crime: \$750,000 coverage for employee dishonesty, forgery, computer fraud and funds transfer fraud; \$500,000 coverage for theft, robbery, burglary, disappearance and destruction of money and securities; \$25,000 coverage for investigation expenses; \$2,500 deductible for investigation, \$15,000 deductible for employee dishonesty, forgery, and fraud.

The Trust financial statements can be obtained through Lakeshore Technical College District, 1290 North Avenue, Cleveland, WI 53015.

NOTE 12 –SUBSEQUENT EVENTS

Subsequent to year end the Board of Directors authorized the following:

Bond issuance	\$2,500,000
Renovation Project	460,822
Parking lot paving	96,020
Robotic Systems	73,614
Birthing simulator	<u>48,752</u>
 Total commitments subsequent to year end	 <u><u>\$3,179,208</u></u>

Management has evaluated subsequent events have through December 12, 2012, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

**SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
OTHER POST-EMPLOYMENT BENEFIT PLAN
SCHEDULE OF FUNDING PROGRESS - UNAUDITED
JUNE 30, 2012**

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarially Accrued Liability (AAL)	(2) -(1) Unfunded Accrued Liability (UAAL)	(1) / (2) Funded Ratio	(3) Covered Payroll	UAAL as a Percentage of Covered Payroll
June 30,						
2009	\$ -	\$ 7,875,549	\$ 7,875,549	0.00%	\$ 11,655,461	67.57%
2011	\$ -	\$ 11,936,782	\$ 11,936,782	0.00%	\$ 12,396,947	96.29%

The data presented above was taken from the actuarial report.

**SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
OTHER POST-EMPLOYMENT BENEFIT PLAN
SCHEDULE OF EMPLOYER CONTRIBUTIONS - UNAUDITED
JUNE 30, 2012**

Year Ended June 30,	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2009	\$ 149,915	\$ 762,039	19.67%
2010	\$ 247,019	\$ 728,962	33.89%
2011	\$ 661,407	\$ 913,501	72.40%
2012	\$ 664,184	\$ 919,052	72.27%

The data presented above was taken from the actuarial report.

SUPPLEMENTARY FINANCIAL INFORMATION

The following supplementary information is provided to document SWTC's compliance with budgetary requirements. This accountability is an essential requirement to maintain the public trust. The method of accounting used for budgetary compliance monitoring is substantially different from the method of preparing the basic financial statements of the district. At the end of this section is a reconciliation between the two methods.

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

	Original Budget	Amended Budget	Actual	Adjustment to budgetary Basis	Actual on a budgetary Basis	Variance
Revenues						
Local government	\$ 11,165,000	\$ 11,165,000	\$ 10,945,372	\$ -	\$ 10,945,372	\$ (219,628)
Intergovernmental revenue						
State	2,839,000	2,939,000	3,046,624	-	3,046,624	107,624
Federal	509,000	609,000	631,472	-	631,472	22,472
Tuition and fees						
Statutory program fees	4,180,000	4,180,000	4,242,127		4,242,127	62,127
Materials fees	340,000	340,000	355,921	-	355,921	15,921
Other student fees	360,000	360,000	345,777	-	345,777	(14,223)
Institutional	1,192,000	1,292,000	1,296,355	-	1,296,355	4,355
Total revenues	20,585,000	20,885,000	20,863,648	-	20,863,648	(21,352)
Expenditures						
Instruction	13,621,000	14,421,000	14,393,404	-	14,393,404	27,596
Instructional resources	418,000	368,000	326,949	-	326,949	41,051
Student services	1,518,000	1,618,000	1,589,061	-	1,589,061	28,939
General institutional	2,943,000	2,893,000	2,859,616	-	2,859,616	33,384
Physical plant	2,085,000	1,785,000	1,770,212	(2,136)	1,768,076	16,924
Total expenditures	20,585,000	21,085,000	20,939,242	(2,136)	20,937,106	147,894
Excess of revenues over expenditures	-	(200,000)	(75,594)	2,136	(73,458)	126,542
Other financing sources (uses)						
Operating transfers in	-	200,000	198,486	-	198,486	(1,514)
Operating transfers out	-	-	-	-	-	-
	-	200,000	198,486	-	198,486	(1,514)
Excess of revenues and other financing sources over expenditures and other uses	-	-	122,892	2,136	125,028	125,028
Fund balance at July 1, 2011	4,714,389	4,714,389	5,535,045	(10,811)	5,524,234	809,845
Fund balance at June 30, 2012	\$ 4,714,389	\$ 4,714,389	\$ 5,657,937	\$ (8,675)	\$ 5,649,262	\$ 934,873
			\$ 5,657,937		\$ 5,649,262	
Assigned for future purchases			658,560			
Nonspendable-prepaid items			90,813			
Nonspendable - noncurrent						
Assigned for compensated absences			960,022			
Assigned for state aid			200,000			
Assigned for operations			3,748,542			
			\$ 5,657,937			

See accompanying notes to supplementary information.

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
SPECIAL REVENUE NON-AIDABLE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

	Original Budget	Amended Budget	Actual	Adjustment to budgetary Basis	Actual on a budgetary Basis	Variance
Revenues						
State aids	\$ 550,000	\$ 550,000	\$ 376,477	\$ -	\$ 376,477	\$ (173,523)
Other student fees	190,000	190,000	203,276	-	203,276	13,276
Institutional	120,000	120,000	157,946	-	157,946	37,946
Federal	5,800,000	6,200,000	6,340,133	-	6,340,133	140,133
Total revenues	6,660,000	7,060,000	7,077,832	-	7,077,832	17,832
Expenditures				-		
Student services	6,660,000	7,060,000	7,036,047	-	7,036,047	23,953
Total expenditures	6,660,000	7,060,000	7,036,047	-	7,036,047	23,953
Excess of revenues over expenditures	-	-	41,785	-	41,785	41,785
Other financing sources (uses)						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	-	-	41,785	-	41,785	41,785
Fund balance at July 1, 2011	160,689	160,689	358,346	-	358,346	197,657
Fund balance at June 30, 2012	\$ 160,689	\$ 160,689	\$ 400,131	\$ -	\$ 400,131	\$ 239,442

See accompanying notes to supplementary information.

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
CAPITAL PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

	Original Budget	Amended Budget	Actual	Adjustment to budgetary Basis	Actual on a budgetary Basis	Variance
Revenues						
Intergovernmental revenue						
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Institutional	50,000	50,000	107,492	-	107,492	57,492
Total revenues	50,000	50,000	107,492	-	107,492	57,492
Expenditures						
Instruction	688,000	488,000	370,928	92,269	463,197	24,803
Instructional resources	100,000	150,000	146,193	-	146,193	3,807
General institutional	410,000	510,000	488,137		488,137	21,863
Physical plant	1,700,000	2,400,000	3,734,126	(1,378,473)	2,355,653	44,347
Total expenditures	2,898,000	3,548,000	4,739,384	(1,286,204)	3,453,180	94,820
Excess of revenues over expenditures	(2,848,000)	(3,498,000)	(4,631,892)	1,286,204	(3,345,688)	152,312
Other financing sources (uses)						
Operating transfers in	-	-		-	-	-
Operating transfers out	-	(200,000)	(198,486)	-	(198,486)	1,514
Proceeds from general obligations	2,500,000	2,500,000	2,500,000	-	2,500,000	-
	2,500,000	2,300,000	2,301,514	-	2,301,514	1,514
Excess of revenues and other financing sources over expenditures and other uses	(348,000)	(1,198,000)	(2,330,378)	1,286,204	(1,044,174)	153,826
Fund balance at July 1, 2011	889,395	889,395	3,275,096	(1,933,768)	1,341,328	451,933
Fund balance at June 30, 2012	\$ 541,395	\$ (308,605)	\$ 944,718	\$ (647,564)	\$ 297,154	\$ 605,759

See accompanying notes to supplementary information.

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
DEBT SERVICE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

	Original Budget	Amended Budget	Actual	Adjustment to budgetary Basis	Actual on a budgetary Basis	Variance
Revenues						
Local government	\$ 4,640,000	\$ 4,640,000	\$ 4,640,000	\$ -	\$ 4,640,000	\$ -
Intergovernmental revenue						
State	12,000	12,000	12,785	-	12,785	785
Federal	-	-	1,818	-	1,818	1,818
Institutional	5,000	5,000	-	-	-	(5,000)
Total revenues	4,657,000	4,657,000	4,654,603	-	4,654,603	(2,397)
Expenditures						
Physical plant	4,714,000	4,714,000	4,702,475	-	4,702,475	11,525
Total expenditures	4,714,000	4,714,000	4,702,475	-	4,702,475	11,525
Excess of revenues over expenditures	(57,000)	(57,000)	(47,872)	-	(47,872)	9,128
Other financing sources (uses)						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	(57,000)	(57,000)	(47,872)	-	(47,872)	9,128
Fund balance at July 1, 2011	1,337,372	1,337,372	1,326,190	-	1,326,190	(11,182)
Fund balance at June 30, 2012	\$ 1,280,372	\$ 1,280,372	\$ 1,278,318	\$ -	\$ 1,278,318	\$ (2,054)

See accompanying notes to supplementary information.

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
ENTERPRISE FUNDS SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

	Original Budget	Amended Budget	Actual	Adjustment to budgetary Basis	Actual on a budgetary Basis	Variance
Revenues						
Institutional	\$ 1,850,000	\$ 1,850,000	\$ 1,534,670	\$ -	\$ 1,534,670	\$ (315,330)
Total revenues	1,850,000	1,850,000	1,534,670	-	1,534,670	(315,330)
Expenditures						
Auxiliary services	1,650,000	1,650,000	1,254,486	2,320	\$ 1,256,806	\$ 393,194
Total expenditures	1,650,000	1,650,000	1,254,486	2,320	1,256,806	393,194
Excess of revenues over expenditures	200,000	200,000	280,184	(2,320)	277,864	77,864
Other financing sources (uses)						
Operating transfers out	-	-	-	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	200,000	200,000	280,184	(2,320)	277,864	77,864
Fund balance at July 1, 2011	2,504,277	2,504,277	2,802,202	-	2,802,202	297,925
Fund balance at June 30, 2012	\$ 2,704,277	\$ 2,704,277	\$ 3,082,386	\$ (2,320)	\$ 3,080,066	\$ 375,789

See accompanying notes to supplementary information.

**SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
INTERNAL SERVICE FUNDS SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012**

	Original Budget	Amended Budget	Actual	Adjustment to budgetary Basis	Actual on a budgetary Basis	Variance
Revenues						
Institutional	\$ 3,900,000	\$ 3,900,000	\$ 3,571,966	\$ -	\$ 3,571,966	\$ (328,034)
Total revenues	3,900,000	3,900,000	3,571,966	-	3,571,966	(328,034)
Expenditures						
Auxiliary services	3,900,000	3,900,000	3,792,366		\$ 3,792,366	\$ 107,634
Total expenditures	3,900,000	3,900,000	3,792,366	-	3,792,366	107,634
Excess of revenues over expenditures	-	-	(220,400)	-	(220,400)	(220,400)
Fund balance at July 1, 2011	319,367	319,367	157,301	-	157,301	(162,066)
Fund balance at June 30, 2012	\$ 319,367	\$ 319,367	\$ (63,099)	\$ -	\$ (63,099)	\$ (382,466)

See accompanying notes to supplementary information.

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
SCHEDULE TO RECONCILE BUDGET (NON-GAAP BUDGETARY) BASIS FINANCIAL
STATEMENTS TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2012

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Enterprise Funds
Revenues					
Local government	\$ 10,945,372	\$ -	\$ -	\$ 4,640,000	\$ -
Intergovernmental revenue					
State	3,046,624	-	-	12,785	-
Federal	631,472	-	-	-	-
Tuition and fees					
Program fees	4,242,127	-	-	-	-
Materials fees	355,921	-	-	-	-
Other student fees	345,777	-	-	-	-
Institutional	1,296,355	-	107,492	1,818	1,534,670
Total revenues	20,863,648	-	107,492	4,654,603	1,534,670
Expenditures					
Instruction	14,393,404	-	463,197	-	-
Instructional resources	326,949	-	146,193	-	-
Student services	1,589,061	-	-	-	-
General institutional	2,859,616	-	488,137	-	-
Physical plant	1,768,076	-	2,355,653	4,702,475	-
Auxiliary services	-	-	-	-	1,256,806
Depreciation	-	-	-	-	-
Student aid	-	-	-	-	-
Total expenditures	20,937,106	-	3,453,180	4,702,475	1,256,806
Excess of revenues over expenditures	(73,458)	-	(3,345,688)	(47,872)	277,864
Other financing sources (uses)					
Operating transfers in	198,486	-	-	-	-
Operating transfers out	-	-	(198,486)	-	-
Proceeds from promissory notes	-	-	2,500,000	-	-
	198,486	-	2,301,514	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	125,028	-	(1,044,174)	(47,872)	277,864
Fund balance at July 1, 2011	5,524,234	-	1,341,328	1,326,190	2,802,202
Fund balance at June 30, 2012	\$ 5,649,262	\$ -	\$ 297,154	\$ 1,278,318	\$ 3,080,066

See accompanying notes to supplementary information.

Internal Service Funds	Fiduciary Funds	Total	Reconciling items	Statement of revenues expenses and changes in net assets	
\$ -	\$ -	\$ 15,585,372	\$ -	\$ 15,585,372	
-	376,477	3,435,886	-	3,435,886	(1)
-	6,340,133	6,971,605	-	6,971,605	(2)
-	-	-	-	-	
-	-	4,242,127	-	4,242,127	
-	-	355,921	-	355,921	
-	203,276	549,053	-	549,053	
3,571,966	157,946	6,670,247	(3,571,966)	3,098,281	(3)
3,571,966	7,077,832	37,810,211	(3,571,966)	34,238,245	
-	-	14,856,601	(2,442,216)	12,414,385	
-	-	473,142	-	473,142	
-	7,036,047	8,625,108	(6,701,796)	1,923,312	
-	-	3,347,753	-	3,347,753	
-	-	8,826,204	(5,516,944)	3,309,260	(4)
3,792,366	-	5,049,172	(3,574,286)	1,474,886	
-	-	-	2,184,210	2,184,210	
-	-	-	6,701,796	6,701,796	
3,792,366	7,036,047	41,177,980	(9,349,236)	31,828,744	
(220,400)	41,785	(3,367,769)	5,777,270	2,409,501	
-	-	198,486	-	198,486	
-	-	(198,486)	-	(198,486)	
-	-	2,500,000	(2,500,000)	-	
-	-	2,500,000	(2,500,000)	-	
(220,400)	41,785	(867,769)	3,277,270	2,409,501	
157,301	358,346	11,509,601	4,208,875	15,718,476	
\$ (63,099)	\$ 400,131	\$ 10,641,832	\$ 7,486,145	\$ 18,127,977	(5)

See accompanying notes to supplementary information.

**SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
SCHEDULE TO RECONCILE BUDGET BASIS FINANCIAL STATEMENTS
TO BASIC FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2012**

- (1) State grants revenue is presented on the basic financial statements as follows:

Operating	\$ 3,059,409
Non-operating	<u>376,477</u>
	<u>\$ 3,435,886</u>

- (2) Federal grants revenue is presented on the basic financial statements as follows:

\$ 631,472
<u>6,340,133</u>
<u>\$ 6,971,605</u>

- (3) Institutional revenue is reported as five separate line items on the basic financial statements

Business and industry contract revenue	\$ 1,128,746
School district contract revenue	44,343
Miscellaneous revenue	362,272
Enterprise fund revenue	1,527,919
Private grant revenue	8,305
Investment income earned	<u>26,696</u>
	<u>\$ 3,098,281</u>

- (4) Interest expense is reported as a component of physical plant on the budgetary statements:

Physical Plant	\$ 2,076,785
Interest expense	<u>1,232,475</u>
	<u>\$ 3,309,260</u>

- (5) Reconciliation of budgetary basis fund balance and net assets as presented in the basic financial statements:

Budgetary basis fund balance	\$ 10,641,832
General fixed assets capitalized - cost	64,258,680
Accumulated depreciation on general fixed assets	(20,320,847)
General obligation bonds payable	(33,005,000)
Long-term portion of retiree health insurance	(4,028,451)
Accrued interest on Long-term Debt	(76,797)
Encumbrances outstanding at year-end	<u>658,560</u>
	<u>7,486,145</u>
Net assets per basic financial statements	<u>\$ 18,127,977</u>

See accompanying notes to supplementary information.

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2011

NOTE 1 – BUDGETS AND BUDGETARY ACCOUNTING

The District's reporting structure used in the preparation of the basic financial statements is different than the fund structure used for budgetary accounting. Annual budgets are adopted for all funds in accordance with the requirements of the Wisconsin Technical College System Board. The process includes an administrative compilation and review of campus and departmental requests, public hearings, and approval by the District Board prior to June 30 of each year. Capital outlays for multi-year projects are budgeted annually in the Capital Projects Fund upon planned inception of the project.

Local property taxes are levied on a calendar year basis by various taxing municipalities located in Southwestern Wisconsin. The District records as revenue its share of the local tax when levied.

Annual budgets are prepared on a different basis from the basic financial statements by recognizing encumbrances as expenditures and by recognizing revenues related to encumbrances. Also, the budget does not incorporate changes related to GASB Statements Nos. 34, 35, 37 and 38 as listed in Note 1 to the financial statements.

The legal level of control for each budget is by function and within each fund. Budget amendments during the year are legally authorized. Budget transfers (between funds and functional areas within funds) and changes in expenditures (appropriations) require approval by the Board and require publishing a Class I public notice in the District's official newspaper within 10 days according to Wisconsin Statutes. The budget was modified during the year and also subsequent to the fiscal year end. These budget modifications reflect (1) actual property tax revenues in excess of estimates; (2) changes in expected state aid payments, both for the current year and prior year adjustments; (3) various other minor adjustments. Expenditures may not exceed appropriations. Unencumbered appropriations lapse at the end of each fiscal year. Management is authorized to transfer appropriations within functions without the approval of the Board.

NOTE 2 – NEW ACCOUNTING PRONOUNCEMENTS

New Accounting Pronouncements – In March 2009, GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement establishes fund balance classifications that comprise a hierarchy primarily based on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. This Statement provides guidance for classifying stabilization amounts on the face of the balance sheet and requires disclosure of certain information about stabilization arrangements in the notes to the financial statements. This Statement also clarifies the definitions of the general fund, special revenue fund type, capital projects fund type, debt service fund type and permanent fund type. The District implemented this Statement beginning with calendar year July 1, 2010.

NOTE 3 – FUND BALANCE

The District has elected to implement GASB Statement 54 employing new terminology and classifications for fund balance items according to the following classification:

Nonspendable fund balance – Includes amounts that cannot be spend because they are either not in spendable form or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.

Assigned fund balance – Amounts that are constrained by the District intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body, or by an official to whom that authority has been given. With the exception of the General fund this is a residual fund balance classification for all governmental funds with positive balances.

See accompanying notes to supplementary information.

FEDERAL AND STATE SINGLE AUDIT REPORTS

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass Through		Grant Award	Accrued Receivable July 1, 2011
		Entity Identifying Number			
U.S. Department of Education					
Direct Programs:					
Pell Grant	84.063	-	\$	-	\$ -
Federal Student Stafford Loans	84.032	-		-	-
Federal Student Plus Loans	84.032			-	-
Supplemental Education Opportunity Grant	84.007			-	-
College Work Study	84.033	-		-	-
Total SFA Cluster				-	-
Total Direct Programs				-	-
U.S. Department of Agriculture					
Pass-through Programs from:					
University of Minnesota					
National Farm Management - Minnesota	10.319	03-158-000-001		98,397	36,161
National Farm Management - Missouri	10.319	03-151-000-012		88,500	-
TOTAL 10.319				186,897	36,161
U.S. Department of Education					
Pass-through Programs from:					
Wisconsin Technical College Systems Board					
Adult Education Act					
ABE-Community Connection	84.002	03-114-146-112		21,820	5,169
Forward to Civic Literacy	84.002	03-111-146-162		26,640	12,612
Adult Basic Education - Disadvantaged	84.002	03-110-146-122		84,700	21,325
TOTAL 84.002				133,160	39,106
Wisconsin Technical College Systems Board					
Stengthening Career & Technical Program	84.048	03-193-150-252		34,371	24,952
NTO Connections	84.048	03-194-150-262		8,592	9,282
MSSC Champion Project	84.048	03-195-150-211			24,439
Student Success	84.048	03-198-150-232		85,925	31,533
Career Prep	84.048	03-106-150-212		39,283	32,059
High School to College Transition	84.048	03-137-150-242		42,963	-
TOTAL 84.048				211,134	122,265

See accompanying notes to the financial statements.

Revenues					Accrued
Grantor	Local				Receivable
<u>Reimbursement</u>	<u>Share</u>	<u>Totals</u>	<u>Expenditures</u>	<u>June 30, 2012</u>	
\$ 2,907,076	\$ -	\$ 2,907,076	\$ 2,907,076	\$ -	
3,318,494	-	\$ 3,318,494	3,318,494	-	
11,409	-	\$ 11,409	11,409	-	
39,933	-	\$ 39,933	39,933	-	
63,221	-	\$ 63,221	63,221	-	
6,340,133	-	6,340,133	6,340,133	-	
6,340,133	-	6,340,133	6,340,133	-	
56,841	-	36,260	36,260	15,580	
-	-	15,423	15,423	15,423	
56,841	-	51,683	51,683	31,003	
20,669	7,273	29,093	29,093	6,320	
31,846	-	26,640	26,640	7,406	
96,102	117,800	202,500	202,500	9,923	
148,617	125,073	258,233	258,233	23,649	
39,952	2,933	37,303	37,303	19,370	
15,289	140	8,732	8,732	2,585	
24,439					
92,178	174,200	260,125	260,125	25,280	
64,032	8,353	47,636	47,636	7,310	
27,311	-	42,940	42,940	15,629	
263,201	185,626	396,736	396,736	70,174	

See accompanying notes to the financial statements.

SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Assigned for future purchases

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Grant Award	Accrued Receivable July 1, 2011
U.S. Department of Labor				
Pass-through Programs from:				
Southwest Workforce Development Board				
WIA - NEG 07-01-11to 12-31-11	17.277	03-103-100-101	83,529	25,659
WIA - NEG 01-01-12 to 06-30-12	17.277	03-103-100-102	10,582	-
WIA - Skills Jump Start	17.281	03-108-100-101	61,505	41,938
WIA - MSSC Project	17.281	03-112-100-101		3,934
WIA - Title 1 - Job Center - Adult Program	17.258	03-190-000-002	43,135	18,807
WIA - Title 1 - Job Center - Youth Activities	17.259	03-190-000-002	13,803	50,403
WIA - Title 1 - Job Center - Dislocated Workers	17.278	03-190-000-002	115,603	6,018
TOTAL WIA Title 1- Job Center			172,541	75,228
TAA - Bridge2Healthcare - Subaward NICC	17.282	03-152-000-112	144,552	-
Total U.S. Department of Labor			472,709	146,759
U.S. Department of Health & Human Services				
Pass-through Programs from:				
Scenic Rivers AHEC				
21st Century: Biomedical Track Planning	93.107	03-136-000-001	9,856	1,518
Total Pass-through Programs			1,013,756	345,809
Total Direct Programs & Pass-through Programs			\$ 1,013,756	\$ 345,809
Total Federal Expenditures as stated above				
Prior year receivable reclassification error				
Difference in prior year/current year accrued receivables				
TOTAL FEDERAL REVENUE PER COMBINED STATEMENT				
OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE				

See accompanying notes to the financial statements.

<u>Reimbursement</u>	<u>Local Share</u>	<u>Totals</u>	<u>Expenditures</u>	<u>Accrued Receivable June 30, 2012</u>
55,481	-	29,822	29,822	-
5,825	-	10,582	10,582	4,757
54,590	-	12,652	12,652	-
3,934	-		-	
47,578	-	41,893	41,893	13,122
59,610	-	13,406	13,406	4,199
82,697	-	111,845	111,845	35,166
189,885	-	167,144	167,144	52,487
4,711	-	16,777	16,777	12,066
314,426	-	236,977	236,977	69,310
5,356	-	3,838	3,838	-
788,441	310,699	947,467	947,467	194,136
\$ 7,128,574	\$ 310,699	\$ 7,287,600	\$ 7,287,600	\$ 194,136
\$ 7,128,574				
(5,296)				
(151,673)				
\$ 6,971,605				

See accompanying notes to the financial statements.

**SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2012**

<u>State Grant/Program Title</u>	<u>State Catlog Number</u>	<u>State Grant Award</u>	<u>Accrued Receivable July 1, 2011</u>
Wisconsin Technical College Systems Board			
Vocation Education Instructor Competency Program	292.104	\$ -	
State Aids for technical colleges	292.105	2,186,424	-
Project Pivot	292.106	35,950	8,172
Students of Color Service and Support	292.109	7,111	4,117
Incentive grants:			
Adult Education: Linking Students	292.112	43,900	17,919
Advanced Mfg Network	292.112	65,375	10,925
New & Expanding: Engineering Tech	292.112	92,170	68,530
Industrial Electric Apprentice Expansion	292.112	9,750	
Mini-Rise Outreach - Youth Options (LakeShore)	292.112	4,000	
Total 292.112		<u>2,444,680</u>	<u>109,663</u>
Transition Services	292.115	<u>23,637</u>	<u>5,668</u>
Lean Manufacturing/DisC - Dillman Equipment WAT	292.116	41,489	11,030
Lean Health - Upland Hills Health WAT	292.116	52,754	23,767
Small Business: Multi-Company Electrical Cert WAT	292.116		5,564
Prairie du Chien Hospital Lean Training WAT	292.116	10,753	
Lean Training - Multiple Company WAT	292.116		6,925
Gro Alliance - Leadership Training WAT	292.116	7,878	
Richland Cty - Manf Consortium - Lean/Leadership WAT	292.116	72,759	
Building Automation Products WAT	292.116	6,710	
Richland Cty - Manf Consortium - OSHA WAT	292.116	5,423	
Total 292.116		<u>197,766</u>	<u>47,286</u>
Faculty Development Grant	292.123	<u>43,800</u>	<u>11,616</u>
Mini-Rise Outreach - IT	292.138	4,000	-
Mini-Rise Outreach - Logistics	292.138	4,000	-
Occupational Competency - S. Ostheimer	292.138	150	-
Occupational Competency -D.Birkelo	292.138	300	-
Occupational Competency - D. Schildgen	292.138	600	-
		<u>9,050</u>	<u>-</u>
		<u>\$ 2,718,933</u>	<u>\$ 174,233</u>

See accompanying notes to the financial statements.

<u>Revenues</u>					<u>Accrued</u>
<u>Grantor</u>	<u>Local</u>	<u>Totals</u>	<u>Expenditures</u>		<u>Receivable</u>
<u>Reimbursement</u>	<u>Share</u>				<u>July 1, 2012</u>
		\$ -	\$ -	\$ -	-
2,186,424	-	2,186,424	2,186,424	-	-
39,290	8,514	44,464	44,464	4,832	4,832
7,467	2,250	9,000	9,000	3,400	3,400
-	-	-	-	-	-
45,822	-	43,900	43,900	15,997	15,997
15,805	-	43,439	43,439	38,559	38,559
131,287	181,591	273,126	273,126	28,778	28,778
-	-	8,843	8,843	8,843	8,843
-	-	3,297	3,297	3,297	3,297
2,426,095	192,355	2,612,493	2,612,493	103,706	103,706
22,706	9,702	33,339	33,339	6,599	6,599
11,030	-	29,378	29,378	29,378	29,378
23,767	-	39,735	39,735	39,735	39,735
5,564	-	-	-	-	-
-	-	7,657	7,657	7,657	7,657
6,925	-	-	-	-	-
-	-	5,607	5,607	5,607	5,607
-	-	56,793	56,793	56,793	56,793
-	-	5,730	5,730	5,730	5,730
-	-	-	-	-	-
47,286	-	144,900	144,900	144,900	144,900
35,211	38	43,838	43,838	20,205	20,205
4,000	-	4,000	4,000	-	-
4,000	-	4,000	4,000	-	-
-	191	341	341	150	150
-	381	681	681	300	300
-	763	1,363	1,363	600	600
8,000	1,335	10,385	10,385	1,050	1,050
\$ 2,539,298	\$ 203,430	\$ 2,844,955	\$ 2,844,955	\$ 276,460	\$ 276,460

See accompanying notes to the financial statements.

**SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
SCHEDULE OF STATE FINANCIAL ASSISTANCE - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2012**

<u>State Grant/Program Title</u>	<u>State Catlog Number</u>	<u>State Grant Award</u>	<u>Accrued Receivable July 1, 2011</u>
Wisconsin Technical College Systems Board, continued			
Healthcare: Direct Entry Midwife	292.161	\$ 176,210	\$ 30,537
Healthcare: Alternative Delivery	292.161	43,509	9,731
Healthcare: Clinical Lab Technician Equipment	292.161	60,967	-
Total 292.161		<u>280,686</u>	<u>40,268</u>
Total Wisconsin Technical College System Board		<u>2,999,619</u>	<u>214,501</u>
Department of Revenue			
State Aid Computers	35.109	43,339	-
Department of Transportation			
Motorcycle Safety	20.612	9,150	-
Total Department of Transportation		<u>9,150</u>	<u>-</u>
Department of Justice			
Tactical Fitness	455.231		2,500
Supervision of Police Personnel	455.231	19,000	-
Canine Tactical Operations	455.231	15,000	-
CJ Instructor Development Course	455.231	1,552	-
Total Department of Justice		<u>35,552</u>	<u>2,500</u>
Wisconsin Higher Education Board			
HEAB - Remission of Fees for Veterans and Dependents	235.105	\$ 41,782	
HEAB - Indian Grant	235.132	\$ 1,100	
HEAB - WHEG	235.102	\$ 329,668	
HEAB - Nursing	235.117	\$ 13,000	
HEAB - Talent Incentive Grant	235.114	\$ 16,189	
HEAB - Minority Undergraduate Retention	235.107	\$ 1,020	
WI Cov Scholars Grant Revenue		\$ 9,500	
WI Cov Found Grant Revenue		\$ 6,000	
Total HEAB		<u>418,259</u>	<u>-</u>
TOTAL STATE FINANCIAL ASSISTANCE		<u>\$ 3,496,769</u>	<u>217,001</u>

See accompanying notes to the financial statements.

<u>Revenues</u>				<u>Accrued</u>	
<u>Grantor</u>	<u>Local</u>			<u>Receivable</u>	
<u>Reimbursement</u>	<u>Share</u>	<u>Totals</u>	<u>Expenditures</u>	<u>July 1, 2012</u>	
					:
\$ 68,343	\$ 55,787	\$ 160,004	\$ 160,004	\$ 66,411	
19,881	-	43,461	43,461	33,311	
15,685	24,710	85,388	85,388	44,993	
103,909	80,497	288,853	288,853	144,715	
2,643,207	283,927	3,133,808	3,133,808	421,175	
43,339	-	43,339	43,339	-	
6,350	17,333	23,683	23,683	-	
6,350	17,333	23,683	23,683	-	
2,500					
19,000	-	19,000	19,000	-	
-	-	15,000	15,000	15,000	
1,552	-	1,601	1,601	-	
23,052	-	35,601	35,601	15,000	
41,782		\$ 41,782	\$ 41,782		
1,100		\$ 1,100	\$ 1,100		
329,668		\$ 329,668	\$ 329,668		
13,000		\$ 13,000	\$ 13,000		
16,189		\$ 16,189	\$ 16,189		
1,020		\$ 1,020	\$ 1,020		
9,500		\$ 9,500	\$ 9,500		
6,000		\$ 6,000	\$ 6,000		
418,259	-	418,259	418,259	-	
3,134,207	301,260	3,654,690	3,654,690	436,175	

See accompanying notes to the financial statements.

**SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2012**

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Southwest Wisconsin Technical College District and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Directors
Southwest Wisconsin Technical College District
Fennimore, Wisconsin

Compliance

We have audited the Southwest Wisconsin Technical College District's ("District") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration (DOA) that could have a direct and material effect on each of the District's major federal and state programs for the year ended June 30, 2012. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*; and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration (DOA). Those standards, OMB Circular A-133, and the State Single Audit Guidelines issued by the Wisconsin Department of Administration (DOA) 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 major federal and state programs 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. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2012.

Internal Control Over Compliance

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

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

This report is intended solely for the information of the audit committee, management, the board of directors, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



La Crosse, Wisconsin
December 12, 2012

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Southwest Wisconsin Technical College District
Fennimore, Wisconsin

We have audited the financial statements of Southwest Wisconsin Technical College District ("District") as of and for the year ended June 30, 2012, and have issued our report thereon dated December 14, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of Southwest Wisconsin Technical College District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Southwest Wisconsin Technical College District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

This report is intended solely for the information of the audit committee, management, the board of directors, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Engelson and Associates, Ltd.

La Crosse, Wisconsin
December 12, 2012

**SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2012**

A. Summary of Audit Results

Financial statements

Type of auditors report issued:	Unqualified
Internal control over financial reporting	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be a material weakness(es)?	None Reported
Noncompliance material to basic financial statements noted?	No

Federal awards

Internal control over major issues:	
• Material weakness(es) identified:?	No
• Significant deficiency(ies) identified not considered to be material weakness(es)?	None Reported
• Type of auditors' report issued on compliance for major programs?	Unqualified
• Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 501(a)?	No

The programs tested as major programs include:

	<u>CFDA#</u>	<u>Amount</u>
Federal:		
Student Financial Aid Cluster:		
Pell Grant	84.063	\$ 2,907,076
Federal Direct Student Loans	84.032	3,318,494
Federal Direct Student Plus Loans	84.032	11,409
Supplemental Education Opportunity Grant	84.007	39,933
College Work Study	84.033	63,221
Local Workforce Investment Cluster:		
WIA - Title 1 - Job Center - Adult Funds	17.258	43,135
WIA - Title 1 - Job Center - Youth Funds	17.259	13,803
WIA - Title 1 - Job Center - Dislocated Worker Funds	17.278	115,602
State:		
State Aid	292.105	\$ 2,186,424
Wisconsin Higher Education Board - WHEG	292.161	418,259
Workforce Advanced Training Grant	292.116	197,766

- Dollar threshold used to distinguish between Types A and Type B programs? \$300,000
- Auditee qualified as low-risk auditee?

No

State awards

Internal control over financial reporting:	
• Material weakness(es) identified:	No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None Reported
Type of auditors' report issued on compliance over programs	Unqualified
Any audit findings disclosed that are required to be reported in accordance with the <i>State Single Audit Guidelines</i> :	No
Dollar threshold used to distinguish between Types A and Type B programs?	\$100,000 Type A

**SOUTHWEST WISCONSIN TECHNICAL COLLEGE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2012**

The programs tested as major programs include:

State:

State Aid	292.105	\$ 2,186,424
Wisconsin Higher Education Board - WHEG	292.161	418,259
Workforce Advanced Training Grant	292.116	197,766

B. Findings - Financial Statement Audit in accordance with Governmental Auditing Standards

NONE

C. Findings and Questioned Costs - Major Federal Award Programs Audit & Major State Award Programs Audit

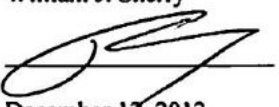
NONE

D. Findings and Questioned Costs - Other Issues

1. Did the auditor have substantial doubt about Southwest Wisconsin Technical College's ability to continue as a going concern? No

2. Does the audit report show audit issues (material noncompliance, non-material noncompliance, questioned costs, material weakness, significant deficiencies, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with *State Single Audit Guidelines*?
 - i. Department of Health and Family Services No
 - ii. Department of the Workforce Development No
 - iii. Department of Corrections N/A
 - iv. Department of Public Instruction No
 - v. Department of Agriculture No
 - vi. Department of Education No
 - vii. Wisconsin Technical College Systems Board No

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

4. Name of partner: William J. Sherry
 Signature of partner: 

5. Date of report: December 12, 2012

E. Status of Prior Audit Findings and Questioned Costs - State and Federal Awards

NONE

B. Student Activity Center Bid

The Student Activity Center Bid opening is scheduled for January 23. Bid results will be available at the January 24 Board of Directors meeting.

Recommendation: (Will be presented at the January 25 Board of Directors meeting)

C. Culinary Arts Program Proposal

A program proposal for the proposed Culinary Arts program will be presented by Dr. Joyce Czajkowski, Dean of Agriculture, Business & General Studies. The program proposal follows.

Recommendation: Approve the Culinary Arts Program Proposal as presented.

PROGRAM PROPOSAL
District Request (TC-OCCPP-1A)
December, 2006

Wisconsin Technical
College System

District: Southwest Wisconsin Technical College Date: January 17, 2013
Program Title: Culinary Arts

Program Aid Code and Number: 10-316-1

Program Description: The Culinary Arts program prepares individuals for work as chefs, executive chefs, or head cooks in the hospitality industry through extensive hands-on skill training in quantity food preparation, nutrition, catering, decorative foods, wines, baking, gourmet food preparation, and dining experiences. State of Wisconsin food sanitation and safety certification is included in the curriculum.

Preferred Start Date: August 2013

Date of WTCS Board approval of Program Scope: November 15, 2012

WTCS

Education Director: Randy Zogbaum

District Contact Person: Dr. Joyce Czajkowski, Dean Phone: 608-822-2721/2419

Signed:  Date: 1/17/13
President or Instructional Services Administrator

Signed:  Date: 1/17/13
Business Office Staff

A. An analysis of the reasonableness of the cost/benefit to district stakeholders:

The cost/benefit of this new associate program is reasonable. This associate degree program will add second-year culinary arts specialty courses on to the Culinary Specialist Diploma, which is already available to students. General education courses are already available and will be populated with more students. Curriculum will be developed for seven (7) new courses which, in addition to the general education courses already available, will address the skills and competencies required by the American Culinary Federation Education Foundation (ACFEF) required skills and competencies for cooking programs. Existing Culinary Specialist courses will be modified, if necessary, to assure that the required competencies and skills for ACFEF accreditation are met.

We will hire one additional culinary arts instructor in order to add this program; however, this instructor will be certified to teach in both the 316 (culinary arts) and 317 (culinary management) areas. First-year classes, now accommodating 26-30 students, will be split into smaller sections providing a more effect student-to-faculty ratio.

We have a culinary lab in place for the Culinary Specialist program so the cost of adding the

culinary arts specialty will not require any major lab expenses. We will need some additional equipment including a Combi Over (\$225,000), a Server Station for the new dining room (\$500), a portable steam table (\$1,000), and assorted culinary utensils (\$2,500). Food costs will rise (estimated at \$3,200) because we anticipate training an additional 20 students in the first year cooking extensive classes.

We will re-purpose our current student lounge/pool/TV room to serve as the culinary dining room. Costs to re-purpose the room (\$1,000 sq. feet at \$50 per square foot) will include new carpeting, ceilings, lighting, blinds and fire protection. There are no walls to be built. We have dishes, flatware and other service equipment. The Server Station will be set in the dining room. Labor for the redesign the space will be completed by our internal staff. Total cost for the redesign is approximately \$50,000. Tables, chairs, wall decorations and signage will cost approximately \$20,000. Point of Sale hardware and software will be installed in the dining room so that students will have an opportunity to use this state-of-the-art restaurant software during their service. Once in place this dining room will allow us to offer sit-down dining service for district residents and other campus visitors. We currently offer three buffet luncheons as part of the Culinary Specialist program, but students in culinary arts need restaurant-style service skills and competencies.

Overall, we are adding an associate degree for a much lower over-all cost that fits the RISE career pathway model encouraged by the WTCS. This addition will benefit the district and the College.

B. Documentation of team involvement in the planning process:

The Culinary Advisory Committee concurred with the identified courses and curriculum configuration and suggested minor changes, which were made. The Internship process was adapted from the process currently used by other programs at the College. The Advisory Committee then supported and approved the Culinary Arts curriculum at their May 1, 2012 meeting. They also supported a formal needs survey.

In addition to the Culinary Advisory Committee, several other teams were involved in the program planning process. The Student and Academic Affairs Council comprised of the Vice President of Student and Academic Affairs, two academic deans, Director of Student Services, and the Supervisor of Teaching, Learning and Academic Outreach reviewed the draft curriculum configuration and course descriptions and also discussed the appropriateness and impact of a culinary program on other College programs. They approved moving forward with the formal needs assessment.

The Dean of Business worked with the College Institutional Advancement office and the lead Culinary instructor to design and conduct a formal needs survey approved by the WTCS Education Director. Results from the survey were tabulated and supported moving forward with a culinary arts program.

The College Curriculum Committee will review the proposed curriculum development for seven new courses pending completion of the Project Implementation Phase. All course curriculum developed for this program will be reviewed and approved by the College Curriculum Specialist, developed using the Worldwide Instructional Design System (WIDS), and made available to all WTCS colleges.

The division dean worked with the lead culinary instructor to identify equipment needs, instructional material and food required, and professional development opportunities that were written into the attached Program Cost Planning Guide.

C. The appropriate curriculum configuration:

COURSE	Status	COURSE TITLE	Sem	HOURS						Total	Credits	Fee Code
				A	B	C	D	E				
	TECHNICAL COURSES (36-49 credits)											
10-317-120	Apvd	Food Sanitation/Safety	1	1	2				3	2		
10-317-107	Apvd	Baking 1	1		4				4	2		
10-317-138	Apvd	Cooking Principles/Equip	1	1	2				3	2		
10-317-139	Apvd	Quantity Prep/Garde Manger	1		4				4	2		
10-317-140	Apvd	Quantity Prep/Soups/Sauces	1		4				4	2		
10-317-141	Apvd	Quantity Prep/Fruits/Vegs	1		4				4	2		
10-316-175	New	Catering/Special Functions	2		4				4	2		
10-317-104	Apvd	Nutrition in Food Prep	2	1	2				3	2		
10-317-108	Apvd	Baking 2	2		4				4	2		
10-317-143	Apvd	Quantity Prep/Meat/Poultry	2		4				4	2		
10-317-142	Apvd	Catering & Deli Production	2		4				4	2		
10-317-152	Apvd	Hospitality Law	2	2					2	2		
10-317-148	New	Food Service Internship 1	Sum	2			144		2	2		
10-316-132	New	Gourmet Dining 1	3		4				4	2		
10-316-133	New	Garde Manger/Decorative Foods	3		4				4	2		
10-316-158	New	Food Purchasing Analysis/Sustainability	3	2					2	2		
10-317-135	Apvd	Cost Control & Analysis	3	2					2	2		
10-316-135	New	Gourmet Dining 2	4		6				6	3		
10-316-155	New	Exploring Wine	4	2					2	2		
10-317-132	Apvd	Specialty Foods	4		4				4	2		
10-316-111	Apvd	Menu Mgmt & Marketing	4	2					2	2		
										43		
	SYSTEM-WIDE GENERAL EDUCATION (21-30 credits)											
10-801-196	Apvd	Oral/Interpersonal Comm.	1	3					3	3		
10-804-123	Apvd	Math with Business Appl.	2	3					3	3		
10-809-190	Apvd	Professional Development	2	1					1	1		
10-801-195	Apvd	Written Communication	3	3					3	3		
10-809-172	Apvd	Intro to Diversity Studies	3	3					3	3		
10-809-198	Apvd	Intro to Psychology	3	3					3	3		
10-809-144	Apvd	Macroeconomics	4	3					3	3		
10-809-196	Apvd	Intro to Sociology	4	3					3	3		
										22		

Credit Totals by Function:

7 = Technical Studies (36-49 credits) 43

6 = System-wide General Education (21-30 Credits): 22

4 = Electives (0-6 credits) 0

TOTAL Credits by Function: 65

Required Credit Summary by Term:

01 First Semester 15

02 Second Semester 16

Summer 2

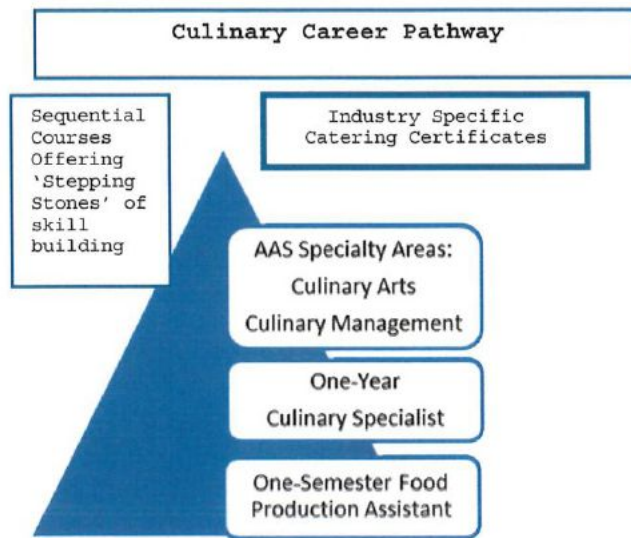
03 Third Semester 17

04 Fourth Semester 15

Total Credits per Semester: 65

Program Configuration and the Culinary Career Pathways Model

The Culinary Career Pathway Model follows the RISE Adult Career Pathways Model. The entry level, the one semester Food Production Certificate prepares students with no previous cooking experience with the basic food sanitation and cooking skills that allow them to transition to the workforce. Students interested in a career in food production may complete a certificate and then continue into the second semester to complete the Culinary Specialist Diploma. After completion of the Culinary Specialist diploma, students will now be able to choose a specialty area in Culinary Arts or Culinary Management to earn an associate degree. All courses from the Culinary Specialist diploma ladder into the associate degree providing a clear pathway to completion. Learners may come in and out of the program as fits their needs. A visual model of the Culinary Career Pathway Rise Model represents the flow of the program.



D. Brief course descriptions

Since most of the courses for this new Culinary Arts AAS are already developed as part of the already approved Culinary Specialist one-year diploma, seven (7) new courses need to be developed for the Culinary Arts Program:

Seven New Technical Courses to be developed through project activities:

#1. CATERING AND SPECIAL FUNCTION PLANNING

2 Credits

Course Number 10-317-165

4 lab hours

Students receive hands-on experience in special functions and banquet planning and facilitation. Students learn to analyze planning and organization of on-premise catered functions. Emphasis is directed toward assessing the importance of supervision, personnel, preparation, service and evaluation of buffet style catering.

Pre-requisite: 10-317-120 Food Sanitation and Safety.

#2. GOURMET DINING 1

2 Credits

Course Number 10-316-132

4 lab hours

Students are introduced to classical and ethnic cooking techniques common to full-service restaurants. Students develop and apply skills in the College Gourmet Dining Room, a simulated restaurant environment. Focus is on types of dining room service appropriate to various restaurant operations to understand the "front" and "back" of the house relationship. Pre-requisite: 10-316-165 Catering/Special Function Planning and 10-317-120 Food Sanitation.

#3. GARDE MANGER: DECORATIVE FOODS

2 Credits

Course Number 10-316-133

4 lab hours

Students participate in various activities focused on the creative aspects of culinary arts. Selected tasks include ice carving, food carving and food garnishing. In addition, students create more challenging culinary preparations such as cured and smoked foods, common and specialty sausages and pates.

Pre-requisite: 10-317-143 Quantity Prep – Meat Poultry & Seafood; 10-317-120 Food Sanitation and Safety.

#4. GOURMET DINING 2**3 Credits**

Course Number 10-316-135

6 lab hours

Students practice culinary skills learned in previous semesters for this final opportunity to serve the public in a restaurant setting. The emphasis of this class is on food presentation, blending flavors, honing culinary skills and time management. Prerequisite: 10-316-132 Gourmet Dining 2; 10-317-120 Food Sanitation and Safety.

#5. FOOD PURCHASING ANALYSIS/SUSTAINABILITY**2 Credits**

Course Number 10-316-158

2 lecture hours

Students focus on the mechanics of food and beverage purchasing. This includes how to select the right suppliers, how to use various purchasing systems, and the practical aspects and legal considerations of food buying. Special attention is given to the sustainability of the food products being purchased.

#6. FOOD SERVICE INTERNSHIP 1**2 Credits**

Course Number 10-317-148

144 internship hours

#7. EXPLORING WINES**2 Credits**

Course Number 10-317-155

2 lecture hours

Students examine the roles that wine and other beverages play in professional food service operations. Instruction includes the history of winemaking, grape growing and processing, styles of wine from around the world, matching wine with food, tasting wine, beers and other beverages and organizing wine service.

Other Approved Technical Core and General Education Courses:**BAKING 1****2 Credits**

Course Number 10-317-107

18 lecture hours

Students apply the baking process to produce quick breads, basic yeast breads, pies, cakes, cookies, and convenience products.

FOOD SANITATION AND SAFETY**2 Credits**

Course Number 10-317-120

18 lecture and 36 lab hours

Students study the conditions which cause food contamination and spoilage, safe food handling techniques, and how to prevent accidents. Students use state and federal regulations, apply HACCP principles, and complete the Wisconsin Certification Exam.

COOKING PRINCIPLES AND EQUIPMENT**2 Credits**

Course Number 10-317-138

36 lecture hours

Students maximize efficiency through the appropriate selection and use of commercial kitchen equipment. They apply basic cooking principles, use measuring devices, develop standardized recipes, assemble and disassemble equipment, and analyze types of cooking.

QUANTITY PREP: GARDE-MANGER**2 Credits**

Course Number 10-317-139

18 lecture hours

Students learn to prepare cold sandwiches, salads, salad dressings, and cocktail sauces. Student study and prepare dairy products, beverages, breakfast foods, and cold and hot appetizers.

QUANTITY PREP: SOUPS AND SAUCES**3 Credits**

Course Number 10-317-140

18 lecture and 36 lab hours

Students apply the principles of and develop skills in the production of stocks, soups, gravies, and sauces utilizing standardized recipes.

QUANTITY PREP: FRUITS AND VEGETABLES**3 Credits**

Course Number 10-317-141

18 lecture and 36 lab hours

Students apply the principles of and develop skills in the preparation of fresh and processed fruits and vegetables and analyze the place of fruits and vegetables in the American diet.

NUTRITION IN FOOD PREPARATION**2 Credits**

Course Number 10-317-104

18 lecture and 36 lab hours

Students learn the necessary tools to focus on the fundamentals of nutrition and diet and use nutritional guidelines

to analyze, modify and prepare recipes. Prerequisite: Food Sanitation and Safety (10-317-120)

BAKING 2

Course Number 10-317-108

3 Credits

18 lecture and 36 lab hours

Building upon the skills learned in Baking 1, students produce items including artisan breads, doughnuts, upscale pies, assorted pastries and European style tortes. Basic cake decorating is also included. Prerequisites: Baking 1 (10-317-107)

SPECIALITY FOODS

Course Number 10-317-132

2 Credits

72 lab hours

Students develop expertise in the principles of gourmet food preparation and presentation through the study of regional and international cuisines. Prerequisites: Food Sanitation & Safety (10-317-120)

CATERING AND DELI PRODUCTION

Course Number 10-317-142

2 Credits

18 lecture hours

Students prepare hors d'oeuvres, main dishes, vegetables, starches, salads, and garnishes. They plan production of buffets, use of equipment, garnishing techniques, and styles of service. Prerequisite: Food Sanitation and Safety (10-317-120)

QUANTITY PREP: MEAT, POULTRY, SEAFOOD

Course Number 10-317-143

3 Credits

18 lecture and 36 lab hours

Students learn the principles of protein cookery in relation to the preparation of meat, fish, and poultry. Students identify meat cuts, prepare basic types of meat and seafood, and determine appropriate cooking methods. Prerequisite: Food Sanitation and Safety (10-317-120)

COST CONTROL AND ANALYSIS

Course Number 10-317-135

2 Credits

18 lecture and 36 lab hours

Students study issues related to cost factors in purchasing, receiving, preparation, and storage of foods and beverages. They analyze food and labor cost records and plan basic food service budgets. They implement an inventory management software program and interpret the reports.

MENU MANAGEMENT

Course Number 10-317-111

2 Credits

18 lecture and 36 lab hours

Students learn the foundation of the food industry and complete exercises that emphasize the basics formulations of various diets, presentations, and influences, and develop the theme of shaping the menu to best perform its functions of controlling and directing the food service operation.

HOSPITALITY LAW

Course Number 10-317-152

2 Credits

36 lecture hours

ORAL/INTERPERSONAL COMMUNICATION

Course Number 10-801-196

3 Credits

54 lecture hours

Students demonstrate competency in speaking, verbal and nonverbal communication, and listening skills through individual presentations, group activities and other projects.

MATH WITH BUSINESS APPLICATIONS

Course Number 10-804-123

3 Credits

54 lecture hours

Students use real numbers, basic operations, linear equations, proportions with one variable, percent's, simple interest, compound interest, annuity, and apply math concepts to the purchasing/buying process, the selling process, and apply basic statistics to business/consumer applications.

PROFESSIONAL DEVELOPMENT SEMINAR

Course Number 10-809-170

1 Credit

18 lecture hours

Students discover employment strategies designed to assist in securing employment.

WRITTEN COMMUNICATION

Course Number 10-801-195

3 Credits

54 lecture hours

Students develop writing skills by completing writing assignments to analyze audience and purpose, research and organize ideas, and format and design documents based on subject matter and content. Students develop critical reading and thinking skills.

INTRO TO DIVERSITY STUDIES

Course Number 10-809-172

3 Credits

54 lecture hours

Students analyze majority/minority relations in a multicultural context, the topics of ageism, sexism, gender differences, sexual orientation, the ADA are explored. Ethnic relations are studied in global and comparative perspectives.

INTRO TO PSYCHOLOGY

3 Credits

Course Number 10-809-198

54 lecture hours

Students survey of the multiple aspects of human behavior through a survey of the theoretical foundations of human functioning in such areas as learning, motivation, emotions, personality, deviance and pathology, physiological factors, and social influences.

PSYCHOLOGY OF HUMAN RELATIONS

3 Credits

Course Number 10-809-199

54 lecture hours

Students survey of the multiple aspects of human behavior. This involves a survey of the theoretical foundations of human functioning in such areas as learning, motivation, emotions, personality, deviance and pathology, physiological and social influences.

ECONOMICS

3 Credits

Course Number 10-809-195

54 lecture hours

Students will develop analytical skills central to how a market-oriented system operates and the factors that influence national economic policy. Students will apply basic concepts and analyses to a variety of contemporary problems and public policy issues.

INTRO TO SOCIOLOGY

3 Credits

Course Number 10-809-196

54 lecture hours

Students explore the basic concepts of sociology: culture, socialization, social stratification, multiculturalism, and the five institutions, including family, government, economics, religion, and education. Other topics include demography, deviance, technology, environment, social issues, social change, social organization, and workplace issues.

E. Program Delivery: please check one:

☐ Online Only

☒ Face to face

☐ Both face to face and online

F. The facilities and associated facility costs, in detail to support the program: Southwest Tech currently has a working culinary kitchen where courses for the Culinary Specialist one-year technical diploma are taught as well as classroom space for the program. Culinary arts students will use the same lab facilities so there will be minimal costs related to development of a culinary lab. The main facility costs will be incurred to redesign our 1,000 sq. ft. student lounge into a culinary dining room. Costs will include new carpeting and blinds, ceilings, lighting, fire protection, server station, signage, tables and chairs. We have dishes and all other serving equipment and utensils. Labor to redesign the space will be completed by our internal maintenance crew. Total cost for the redesign is approximately \$50,000 (1,000 sq. ft. at \$50/sq. ft.) This is much less than a total remodel would cost. Tables, chairs and dining room accessories will cost an additional \$25,000.

G. Documentation of final costs. Please refer to the attached TC-PCPG-PP Program Cost Planning Guide for details and narrative in "A" and "F" above.

H. Estimated FTE and headcount:

Implementation FTE: 20 Headcount: 20

Annual FTE: 36 Headcount: 32

I. Statement of financial impact on existing programs: The financial impact of opening this new program will not cause the district to decrease sections within an existing program or eliminate any existing program. On the contrary, this program will have a positive impact on other College

programs. It will provide a second-year pathway for students in our one-year Culinary Specialist diploma program. It will also bring former Culinary Management graduates back to the College to take further training. The program will also add students into general education courses. District residents and visitors will attend planned culinary events and dinners. A formal dining room will expand our current buffet luncheons to add full dining room service events. We currently offer three culinary buffets in the spring planned and executed by Culinary Specialist students. These events are full within one week of the schedule being posted. This program will allow us to offer additional restaurant-style dining experiences for our district residents, visitors and College foundation supporters. Overall, a positive financial impact for the College is expected.

J. Plans for quantitative and/or qualitative assessment, other than the QRP process, to document student outcomes:

Direct Assessment: Student learning will be assessed and evaluated in each required class culminating in a overall learning and skills assessment completed during the Food Service Internship, where student skills and competencies will be evaluated by the internship site manager and the internship instructor.

Skills will be evaluated using the program outcomes from the state TSA as well as the required knowledge and skill competencies for culinary arts students from the American Culinary Federation Education Foundation (ACFEF) guidelines. It is our intent to apply for ACFEF accreditation after we have our first graduating class. Curriculum will be built using the ACFEF required skills and competencies. Achievement of program outcomes and required skills and competencies for semester three courses will be evaluated in the Gourmet Dining 1 class. Final achievement of program outcomes, required skills and competencies for semester four courses will be evaluated in the Gourmet Dining 2 course, which will incorporate learning outcomes from the WTCS Technical Skill Attainment guidelines for culinary arts programs.

Indirect Assessment Tools:

1. Student Evaluation of Instructor and Course: Students will complete a written evaluation after the end of each course. Results of these evaluations will be tabulated and used to make curriculum revisions and support budget recommendations for purchase of additional supplies and equipment.
2. Instructor Observation: The new instructor will be evaluated by the Dean using the College evaluation process for new instructors. Results will be discussed with the instructor and used to develop an individual professional improvement plan, if necessary.

K. The number, if any, of new faculty members required to offer the program, and projected long-range needs for new faculty: The program will be facilitated by one new full-time culinary arts area 316 certified instructor to be hired during the summer of 2013. We currently employ a second full-time culinary arts certified faculty who will also teach courses. No additional staff will be hired. Future teaching opportunities will be filled using adjunct instructors.

L. Evidence that the district will provide adequate access to the range of student services appropriate to support the program, including admissions, financial aid, library, and career and academic advising:

The College student support systems are designed to assist the student from initial contact through graduation and employment. Students are assigned a program counselor to assist them in academic and personal decisions. Admissions and registration staff assist students during the initial intake process. Online registration is available for students enrolling in the program. Assistance with financial aid applications, deferments and disbursements is provided through the Financial Aid Office. Students attend the Teacher/Learner Connection (new student orientation) during their first week of classes to meet their program faculty and support professionals who will work with them throughout their college career.

Once students are formally admitted and enrolled in the program, significant academic support services are available to help them be successful. The College Academic Success Center (ASC) is available for individual and small group assistance with reading, time management, writing, math, science, and social science skills. Faculty members work one-on-one with students. The ASC provides a comfortable environment for small group or self-study. Specialized counseling, equipment, and tutoring services are available for students with special needs in the Support Service Office.

All students have access to College email and information through their student portal. Students have access to computers for individual assignments and information access through several Computer Labs as well as through the College Library. Library resources are available and include online databases accessed from on or off campus. The Student Help Desk is available when students have software or enterprise access questions. Online students have access to the College Online Lab Assistant who provides an online orientation and assists students with technical questions and concerns while enrolled in online classes.

Students have opportunities to apply for various scholarships through the College Foundation Office. The Student Senate, local chapter of Phi Theta Kappa, and other available student organizations are available for students to build community.

The College utilizes a Student Alert System (SAS) for early identification and assistance of students who encounter problems that may impact their chance of success. Any College professional can enter a student into SAS. A specialized team, based on the perceived issue, is formed to help the student with challenges. Finally, as the student nears graduation, the on campus Job Center is available for employment searches, resume advice, and mock employment interviews.

**M. Documentation of Final District Board review and approval of the Program Proposal:
(attach)**

This Program Proposal will be presented to the Southwest Technical College District Board at their January 25, 2013 meeting. Approval will be forwarded to the WTCS offices after that date.

PROGRAM PROPOSAL PHASE

DISTRICT: Southwest Wisconsin Technical College

PROGRAM and NUMBER: Culinary Arts 10-316-1

PROGRAM COST PLANNING GUIDE

		Program Proposal		
ITEM DESCRIPTION		Program IMPLEMENTATION Cycle*		ANNUAL Fiscal Year**
		FISCAL YEAR		
		2013/14	2014/15	
<u>Enter dollars in increments of \$100</u>		Column A	Column B	Column C
COST CLASSIFICATION				
INSTRUCTIONAL (FUNCTION 1) PERSONNEL COSTS				
1	Program Development Salary/Fringe			
2	Curriculum Development Salary/Fringe	9,600	0	
3	Staff Professional Development Salary/Fringe	0	0	
4	Administrative Support /Paraprofessional Salary/Fringe	0	0	
5	Instructional Salary/Fringe (2 instructors @ 50%)	98,400	110,208	
6	Other Instructional (Function 1) Salaries/Fringes	0	0	
7	TOTAL INSTRUCTIONAL (FUNCTION 1) PERSONNEL COSTS (Items 2-6)	108,800	110,208	
INSTRUCTIONAL (FUNCTION 1) CURRENT EXPENSES				
8	Travel	2,400	2,400	
9	Program Promotion	2,000	1,200	
10	Instructional Supplies	3,200	3,200	
11	Equipment < \$500	3,000	1,000	
12	Rental	200	300	
13	Professional Development costs	200	200	
14	Other Instructional (Function 1) costs	4,000	0	
15	TOTAL INSTRUCTIONAL (FUNCTION 1) CURRENT EXPENSES (Items 8-14)	15,000	8,300	
16	TOTAL INSTRUCTIONAL (FUNCTION 1) EXPENSES (items 7 and 15)	123,800	118,508	
OTHER OPERATIONAL EXPENSES				
17	Library/AV Materials	500	200	
18	Other Operational costs	0	0	
19	TOTAL OTHER OPERATIONAL EXPENSES (Items 17-18)	500	200	
CAPITAL COSTS				
20	Capital Equipment	25,000	25,000	
21	Furniture	25,000	0	
22	Facilities (Construction/Renovation)	50,000	0	
23	Other Capital costs			

24	TOTAL CAPITAL COSTS (Items 20-23):	100,000	25,000	
25	TOTAL PROGRAM COSTS (Items 16,19 and 24)	342,808	143,708	
26	Estimated Student FTEs	30,000	54,000	
	(New & Expanding Program State Grant)	112,500	60,000	
	PROGRAM COST COMPARISON	200,308	29,708	
27	Program Instructional Cost/FTE (Line 16/Line 26)			
28	Average Cost/FTE for Division and Aid Category from applicable Cost Allocation Summary Schedule B			
29	Program Cost Comparison (Line 27/Line 28)			
30	Cost Analysis Indicator - CAI (if Line 29 > 1.25, please attach an explanation of high cost)			

*If implementation cycle is 2 years (i.e., and AAS) enter annual information in Columns A and B for year 1 and year 2 respectively. If implementation cycle is one year or less, enter annual information in columns A only.

** if implementation cycle time is less than one year, annualize the totals in Column A and enter in Column C (i.e, if the program will be offered twice in the same academic year, the Annual Ongoing cost would reflect the revenue and expenses for both sessions).

D. Personnel

1. Employment

An employment recommendation for a Career Placement Specialist will be presented at the Board meeting by Laura Bodenbender, Director of Human Resources. The employment recommendation follows.

Recommendation: Approve the employment recommendation for Mindy Johnson for the Career Placement Specialist position at a salary of \$50,376 for the 2012-13 year.



The search and screen committee has completed the interview process for the Career Placement Specialist. Twelve applications were received and four candidates were interviewed.

Mindy's Educational Background:

- Franklin University (06/12)
 - Bachelor of Science in Business Administration
- Southwest Wisconsin Technical College
 - Business Management
- Southwest Tech (05/03)
 - Salon Services

Mindy's Occupational Experience:

- Serendipity Salon – Owner (5yrs)
- Southwest Tech –Substitute Instructor (6yrs)

Other Notes of Importance:

- Fennimore Chamber of Commerce President
- Community Leadership Alliance Program
- Southwest Tech Cosmetology Advisory Board

Mindy has accepted a salary of \$50,376 for the 2012-2013 year.

The committee recommends the hiring of Mindy Johnson.

Submitted by: Laura Bodenbender
Director of Human Resources

Board Monitoring of College Effectiveness

A. Agriculture, Business & General Studies Report

Dr. Joyce Czajkowski, Dean of Agriculture, Business & General Studies, will provide a report updating the Board on current and activities, future directions, and continuous improvement in her three departments. The report will be available at the Board meeting.

B. Presidents Association Process Improvement (PAPI) Initiatives

Dr. Duane Ford, College President, will present several Presidents Association Process Improvement (PAPI) initiatives including certification, facilities and lease approval, and program approval. Information on the initiatives is available below.

Faculty Quality Assurance System (Replaces Existing Certification Requirements)

Minimum required policies and procedures to be maintained by each Wisconsin technical college in the hiring and professional development of all teaching faculty (full-time & part-time). It is expected that each College will have documented processes to accomplish the following:

Component	Minimum Process Requirements
I. Creation of Position	<ul style="list-style-type: none"> A. Assess need for the position B. Gain approval—board, department, other C. Specify minimum qualifications: <ul style="list-style-type: none"> 1. Must meet HLC requirements, accreditation standards, and/or licensing standards where applicable 2. Occupational instructors must have a minimum of 2 years (4,000 hours) full-time or equivalent demonstrated relevant occupational experience <ul style="list-style-type: none"> a. At a minimum, occupational experience has to have occurred at least 1 year within the last 5 years b. I.C(2)(a) may be waived if the candidate has two years post- secondary teaching experience in the appropriate occupational field within the last 5 years 3. Exceptions to the minimum qualifications may be granted on a case by case basis by the President or designee <ul style="list-style-type: none"> a. Acceptable exceptions include: <ul style="list-style-type: none"> i. Emergency staffing situations ii. Pending credentials (letter of hire will state stipulations and timeframe for completion) iii. Need for special expertise iv. Renowned qualifications of candidates v. Emerging fields vi. Lack of available candidates 4. In the case of exceptions, a process to ensure that the person has the needed occupational or academic competencies or a plan to achieve those competencies within a specified period of time denoted at the time of appointment shall be in place <ul style="list-style-type: none"> a. Part-time and full-time positions will have the same qualification requirements b. The demonstration or plan to acquire competencies shall be documented D. Locally determine compensation/salary in a consistent manner
II. Recruitment	<ul style="list-style-type: none"> A. Have a process in place to achieve a diverse population of employees: <ul style="list-style-type: none"> 1. At a minimum, the goal is for a college's employees to reflect its district population 2. Ideally colleges should strive to have its employees mirror its population for students B. Obtain an adequate pool of candidates for its open positions C. Seek technical assistance, as needed, from state office personnel in attracting and retaining minority professional employees

Component	Minimum Process Requirements
III. Selection & Hiring	<p>A. At a minimum, include at least one Subject Matter Expert in the selection process</p> <p>B. Meet AA/EEOC requirements and comply with all applicable state and federal statutes</p> <p>C. Attain official transcripts – an unofficial copy of transcript will be required at time of hire to be followed with official copy thereafter</p> <p>D. Verify qualifications including, at a minimum, documented reference checks</p> <p>E. Conduct criminal background checks</p>
IV. Onboarding	<p>A. Create and implement an orientation process including, at a minimum, an employee handbook/standard operating practices and a discussion of the WTCS mission, vision, value and strategic directions</p>
V. Professional Development	<p>A. Develop a competency-based professional development plan in which all teaching faculty demonstrate that they meet locally determined competencies within three years from date of appointment in the following areas (five years if less than half-time):</p> <ol style="list-style-type: none"> 1. Student Success 2. Behavioral Management 3. Assessment 4. Teaching Methods and Technology 5. Embracing Diversity 6. Data and Evidence Analysis 7. Course design <p>B. Ensure peer coaching/mentoring is available as appropriate</p> <p>C. Implement processes to ensure that all faculty maintain currency/new skills and knowledge in their content area</p>
VI. Performance Evaluation	<p>A. Develop and implement a Performance Evaluation System for fulltime faculty that includes at a minimum:</p> <ol style="list-style-type: none"> 1. Discussion and setting of goals (faculty and supervisors) 2. Data elements (metrics) 3. Provision for Improvement Plan if needed 4. Evidence that a discussion has taken place 5. Provision for Employee Development Plan <p>B. Develop process for evaluating teaching faculty who are less than full-time</p>
VII. State Office Role in Assuring Hiring Processes and Qualifications for Faculty	<p>A. Assure processes are in place</p> <p>B. Monitor minimum qualifications I.(C) and minimum professional development competencies V.(A)</p> <ul style="list-style-type: none"> • State monitoring of districts will occur a minimum of once every 3 years <p>C. Provide consultative services as needed</p> <p>D. Assure the public that colleges have high quality faculty</p> <p>E. Identification of best practices</p> <p>F. Provision of technical assistance</p> <p>G. Provide opportunities for faculty professional development</p> <p>H. Evaluation of effectiveness of the Faculty Quality Assurance system</p>

Finalized April 26, 2012

Approved Presidents' Association June 7, 2012

Facilities and Lease Approval:

Attachment A

KEY

- **AC:** Administrative Code Change/Legislative – requires Governor approval and Joint Committee for Review of Administrative Rules approval
- **Staff:** WTCS Staff changes to Administrative Manuals and Bulletins.

Issue	Recommendations	Type of Change (see KEY)	Rationale
Overall Project approval process	Streamline process to remove unnecessary steps i. Eliminate requirement of a district board resolution requesting WTCS Board approval. ii. Eliminate requirement of analysis of changing and emerging technologies. iii. Eliminate requirement to provide placement data for programs. iv. Eliminate requirement to consult with Ed Director and provide synopsis of consult.	i. AC ii. AC iii. AC iv. Staff	Item i: Process still requires district board approval of the project prior to WTCS Board approval. Item ii: Eliminates redundancy of step within the process/step no longer required. Item iii: Placement data is already collected at the WTCS office and available to the facilities director. The process still requires current and projected enrollment data for programs. Item iv: This step is done by the WTCS facilities director when necessary therefore, there is no need for the district to consult with Ed Director.
Concept Review	Amend the process to add language to identify criteria when the Colleges may request a special meeting for facility related projects.	Staff	The recommendation is to add language to clarify when special meetings may be held for facility-related projects when speed is of the essence.
Land Acquisition	Add requirement to provide documentation of the offer to purchase.	Staff	Already required, but not documented.
Additional and New Facilities	i. Eliminate LEED supporting worksheet requirement. ii. Eliminate additional rationale for space programming. iii. Eliminate requirement for statement of compliance with \$1.5M limitation. iv. Eliminate requirement of statement of compliance from district's bond counsel. v. Eliminate requirement to provide discussion of	i. Staff ii. Staff iii. AC iv. AC v. Staff vi. AC	Item i: Process still requires summary worksheet be provided, this modification eliminates the need to provide the detail. Item ii: Already provide detailed information on need for additional space. Item iii: Compliance with the \$1.5 million capital project limitation is done by the WTCS facilities director. Item iv: Opinion of bond counsel is not done until after WTCS Board approval. Item v: Funding is generally limited to debt, gifts, and grants.

Issue	Recommendations	Type of Change (see KEY)	Rationale
	<p>funding alternatives considered.</p> <p>vi. Eliminate requirement to provide a life cycle analysis on energy use and energy model.</p>		<p>Item vi: Redundant with the LEED requirements already in place.</p>
Rentals/Leases	<p>i. Eliminate requirement of statement of compliance with \$1.5M limitation.</p> <p>ii. Eliminate requirement to provide discussion of alternatives considered in development of project.</p> <p>iii. Change definition of excluded minor rentals <u>From:</u> community service programs with less than a one year term from a government entity <u>TO:</u> \$50,000 and a term of three year or less from any lessor.</p> <p>iv. Create exceptions to the competitive process for:</p> <ul style="list-style-type: none"> leasing from college foundations lease renewals property within ¼ mile of campus <p>v. Increased the threshold for competitive process from 10,000sq ft. to 15,000sq ft.</p>	<p>i. AC</p> <p>ii. Staff</p> <p>iii. AC</p> <p>iv. Staff</p> <p>v. Staff</p>	<p>Item i: Compliance with the \$1.5 million capital project limitation is done by the WTCS facilities director.</p> <p>Item ii: Districts are already providing detailed funding information.</p> <p>Item iii: Definition was very narrow and needed to be expanded.</p> <p>Item iv: The competitive procurement process needs exceptions for situations where a relationship already exists with the lessor and for properties near existing campuses.</p> <p>Item v: It is often impracticable to do a competitive process for very small leases. Accordingly, this proposal increases the size of the lease that is subject to a competitive process.</p>

Issue	Recommendations	Type of Change (see KEY)	Rationale
Remodeling	<ul style="list-style-type: none"> i. Eliminate LEED supporting worksheet requirement. ii. Eliminate additional rationale for space programming. iii. Eliminate requirement of statement of compliance with district's bond counsel. iv. Eliminate requirement to provide discussion of funding alternatives considered. v. Eliminate requirement to provide a life cycle analysis on energy use and energy model. vi. Increase the minor remodeling exclusion from \$30,000 per year per single campus site to \$100,000 per project. 	<ul style="list-style-type: none"> i. Staff ii. Staff iii. AC iv. Staff v. Staff vi. AC 	<p>Item i: Process still requires summary worksheet be provided, this modification eliminates the need to provide the detail.</p> <p>Item ii: Already provide detailed information on need for additional space.</p> <p>Item iii: Opinion of bond counsel is not done until after WTCS Board approval</p> <p>Item iv: Funding is generally limited to debt, gifts, and grants.</p> <p>Item v: Redundant with the LEED requirements already in place.</p> <p>Item vi: Streamlines the process and reduces need for WTCS Board approval for small projects. The minor remodeling exclusion had not been updated since the mid 1980's.</p>

**Single Campus Site Designations
(For Purposes of s. 38.15)**

Blackhawk Technical College District

Site #1 Janesville
- Aviation Center
- Transportation Center
Site #2 Monroe

Chippewa Valley Technical College District

Site #1 Eau Claire
- West/Gateway Campus
Site #2 Chippewa Falls
Site #3 Menomonie
Site #4 River Falls

Fox Valley Technical College District

Site #1 Appleton
Site #2 Oshkosh
- Aviation Center

Gateway Technical College District

Site #1 Kenosha
- Transportation Center
Site #2 Racine
Site #3 Elkhorn

Lakeshore Technical College District

Site #1 Cleveland

Madison Area Technical College District

Site #1 Madison - Truax
- Commercial Avenue Center
- Downtown Education Ctr.
Site #2 Watertown
Site #3 Fort Atkinson
Site #4 Portage
Site #5 Reedsburg

Mid-State Technical College District

Site #1 Wisconsin Rapids
Site #2 Marshfield
Site #3 Stevens Point

Milwaukee Area Tech. College District

Site #1 Milwaukee
Site #2 Oak Creek
- Aviation Center

Site #3 Mequon
Site #4 West Allis

Moraine Park Technical College District

Site #1 Fond du Lac
Site #2 West Bend
Site #3 Beaver Dam

Nicolet Area Technical College District

Site #1 Rhinelander
Site #2 Minocqua

Northcentral Technical College District

Site #1 Wausau
Site #2 Antigo

Northeast WI Technical College District

Site #1 Green Bay
Site #2 Sturgeon Bay
Site #3 Marinette
Site #4 Shawano

Southwest WI Technical College District

Site #1 Fennimore

Waukesha County Area Technical College District

Site #1 Pewaukee
Site #2 Waukesha

Western WI Technical College District

Site #1 LaCrosse
- Industrial Park Center
Site #2 Mauston
Site #3 Independence
- Black River Falls
Site #4 Tomah
Site #5 Viroqua
Site #6 Sparta

WI Indianhead Technical College District

Site #1 Rice Lake
Site #2 New Richmond
Site #3 Ashland
Site #4 Superior
Site #5 Shell Lake

Program Approval:

Attachment C

WTCS Occupational Program Approval Process

Assumes a 4 month timeline for all programs **INDICATION OF INTEREST & TIMELINE**

- | | |
|---|---|
| <ul style="list-style-type: none">a. Contacts the WTCS Associate Vice President, Office of Instruction via formal letterb. Identify the type of program to be developed.c. Proposals that are from a Single Source must be specifically identified, and expressly approved, in | <ul style="list-style-type: none">writing by the WTCS Associate Vice President, Office of Instruction.d. If approved, the district develops a Proposal-Specific Development Timeline. |
|---|---|

SCOPE

- | | |
|--|--|
| <ul style="list-style-type: none">a. Aid code and proposed program number.b. Proposed program title.c. Tentative program description.d. The occupational title(s) and the associated Standard Occupational Classification Code.e. Mean starting hourly salary.f. Source of Single Source Request, if applicable.g. Description of the Need Assessment Methodology to establish preliminary need for the program.h. For survey methodologies, specify the expected rate of return.i. Analysis of preliminary labor market demand and | <ul style="list-style-type: none">employment trends for graduates.j. Analysis of how the new degree program relates to the district's mission, goals and objectives.k. Projected cost assessments related to the development and ongoing maintenance of the program.l. Documentation of member participation and outcomes of the Ad Hoc Advisory Committee.m. Summary of initial discussions with other WTCS districts offering a similar or same program.n. Documentation of initial District Board approval.
(delete if only 1 time to WTCS Board) |
|--|--|

NEED DEMONSTRATION

- | | |
|---|---|
| <ul style="list-style-type: none">a. Proposed program aid code, number and title.b. Major worker duties and responsibilities.c. Estimated FTE and estimated headcount.d. An analysis of how this new degree program supports employment demand in the district:<ul style="list-style-type: none">1. Description of the assessment methodology.2. For survey methodologies, specify the expected rate of return. If out-of district surveys will used, a copy of the notification to ISA(s) affected by the need assessment must be included.3. Analysis of labor market and employment trends for | <ul style="list-style-type: none">graduates and student demand for the program.4. Mean starting hourly salary.e. Data that specifically document the unmet local need.f. Documentation of development costs and revenues.g. An analysis of how this new degree program supports or relates to the district's existing program mix.h. How the new program provides ladder opportunities to other WTCS programs &/or 2- & 4-yr universities.i. Document external program requirements (if any).j. Document Financial Aid eligibility. |
|---|---|

PROGRAM PROPOSAL

- | | |
|---|--|
| <ul style="list-style-type: none">a. An analysis of the reasonableness of the cost/benefit to district stakeholders.b. Documentation of team involvement in the planning process.c. The appropriate curriculum configuration.d. Brief course descriptions.e. Plan for course delivery — online or face to facef. An analysis of possible Embedded Technical Diplomas/WTCS Pathway Certificates within the proposed program.g. The additional facilities and associated facility costs, in detail to support the program.h. Documentation of final costs and revenues.i. Final estimate of FTE and Headcount.j. An analysis of the financial impact this new program will | <ul style="list-style-type: none">have on current programs based on the following question: "Will the financial impact of opening this new program cause the district to decrease sections within existing programs or eliminate an existing program(s)?"k. Plans for quantitative and/or qualitative assessment.l. The number, if any, of new faculty members required to offer the program, and projected long range needs for new faculty, and/or faculty development needs for current staff.m. Evidence that the district will provide adequate access to the range of student services appropriate to support the program.n. Documentation of final District Board approval. |
|---|--|

PROGRAM IMPLEMENTATION

- a. ~~Submit the program outcomes and course information for all courses within the program.~~
- b. ~~Submit the program electronic curriculum file.~~
- c. ~~Submit certification documents if program is new to the state.~~

Attachment D

WTCS Occupational Program Approval Process



The WTCS Board takes into consideration all criteria presented, and weighs the evidence in a holistic process; therefore approval is based on the overall quality of evidence, not a single criterion.

Concept Review (for WTCS Board Action)

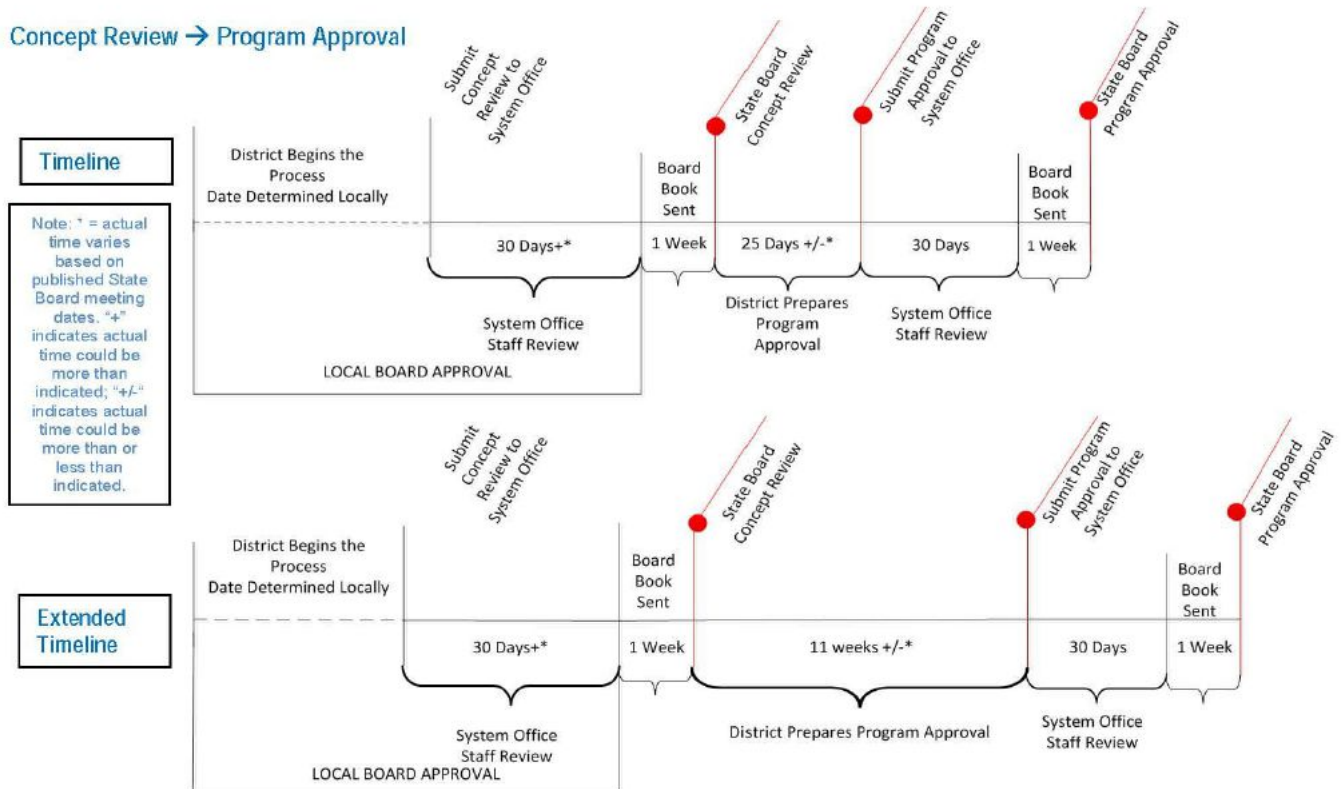
- Aid code and proposed program number.
- Proposed program title.
- Tentative program description.
- The occupational title(s) and the associated Standard Occupational Classification Code.
- Mean starting hourly salary.
- Source of Single Source Request, if applicable.
- An analysis of how this new degree program supports employment demand in the district:
 - Description of the assessment methodology.
 - If survey methodology, specify the rate of return. If out-of district surveys were used, a copy of the notification to ISA(s) affected by the need assessment must be included.
 - Analysis of labor market and employment trends for graduates & student demand for the program.
- List of stakeholders working in an Ad Hoc capacity, and summary of their discussions that support the new program.

- Summary of initial discussions with other WTCS districts offering a similar or same program.
- Expected WTCS Board "Action" meeting date.
- Documentation of District Board approval.

Program Approval (for WTCS Board Action)

- Validate Concept Review information.
- Response to issues/concerns or questions raised by the WTCS Board in the Concept Review phase.
- How the new program provides an "Adult Career Pathway" including dual credit opportunities in high schools, possible Embedded Technical Diplomas/WTCS Pathway Certificates within the proposed program and laddering opportunities to other WTCS programs &/or 2- & 4-yr universities.
- Estimate of FTE and Headcount.
- Documentation of costs
- An analysis of the reasonableness of the cost/benefit to district stakeholders.

Concept Review → Program Approval



C. Staffing Update

Laura Bodenbender, Human Resources Director, will provide an update on College staffing. A summary is below.

POSITION TRACKING July 2012 – June 2013

(Ret)=Retired (Res)=Resigned (Tra)=Transfer (NonR)=Non Renewal (L/O)=Layoff
(B)=Bumped (Adj)=Adjunct (LTE)=Limited Term Employee **Highlight=New Info**

Name	Title	Status	Effective Date
1. Helena Robinson (L/O)	WIA Account Manager	Bumped K.Kabat ASC Lab Asst.	7/1/2012
2. Brian Kitelinger (L/O)	WIA Account Manager	Internal transfer to Jody Millin's pos.	7/1/2012
3. Julie Pluemer (Tra)	Supervisor for Tchg, Learning, and Academic Outreach		7/1/2012
4. Doug Phillips (Ret)	Business & Ind. Instructor	Internal transfer Jason Kolbe	7/1/2012
5. New Position	Advisor	Internal transfer Kari Kabat	7/2/2012
6. Becky Fernette (Res)	Human Services Instructor	New hire - Julie Antonson	8/6/2012
7. New Position	Electro Mechanical Instr.	New hire - Joshua Klaas	8/6/2012
8. New Position	Electro Mechanical Instr.	New hire - Mary Hudson	8/6/2012
9. New Position	Elec.Power Dist. Asst.(LTE)	Robert Hampton	8/6/2012
10. New Ltd Term Position	Medical Lab Techn Instr	LTE hire – Brian Simmons	8/6/2012
11. Kim Wolf (Res)	Fin. Aid/Bursar	New hire – Ashley Crubel	7/30/2012
12. Temporary Position	College Receptionist	Temp hire - Laura Price	8/28/2012
13. Sherri Kreul (Res)	Evening Custodial – Lead	New hire - Susann Bischoff	9/24/2012
14. New Position	MSSC Instructor (LTE)	LTE hire - Craig Woodhouse	10/1/2012
15. New Position	Process Improv. Coord.	Advertising	
16. New Position	Grant Writer Specialist	An offer has been made	
17. Marnie Easler (L/O)	College Receptionist	Exercised bumping rights	
18. Mary Lou Olson (Ret)	Student Records/Serv. Spec.	Internal transfer Marnie Easler	12/10/12
19. Jane Roesch (Ret)	Accounts Payable	Internal transfer Ashley Crubel	12/10/12
20. Ashley Crubel (Tra)	Fin. Aid/Bursar	New hire – Holly Crubel	12/21/12
21. New Position	Assessment Advisor	Internal transfer Danielle Seippel	12/17/12
22. Danielle Seippel (Tra)	Advisor	Internal transfer Pauline Wetter	1/14/2013
23. New Position	Career Placement Spec.	New hire – Mindy Johnson	T B D
24. New Positions (2)	PT Electro-Mech Asst.	Bart Wood & Scott Wallace	1/14/2013
25. Rhonda Walz (Ret)	Career Center Assistant / Testing Specialist		2/1/2013

Information and Correspondence

A. Enrollment Report

The current Comparison FTE Report and 2013-14 Applications Report are available below. Caleb White will be available for any questions.



2011-2012 and 2012-2013 FTE Comparison

Program Type	Program Title	01-18-12 Students	01-15-13 Students	Student Change	01-18-12 FTE	01-15-13 FTE	FTE Change
10	Accounting	50	42	(8)	34.67	36.50	1.83
10	Administrative Professional	25	17	(8)	19.53	14.63	(4.90)
10	Agri-Business/Science Technology	41	38	(3)	31.60	34.93	3.33
10	Business Management	92	87	(5)	57.43	61.50	4.06
10	Medical Laboratory Technician	21	23	2	13.43	19.77	6.33
10	Criminal Justice - Law Enforcement	80	64	(16)	53.87	51.17	(2.70)
10	Culinary Management	30	29	(1)	19.60	20.84	1.24
10	Direct Entry Midwife	19	31	12	8.80	18.70	9.90
10	Early Childhood Education	53	49	(4)	35.87	40.37	4.50
10	Electro-Mechanical Technology	42	50	8	31.03	44.67	13.63
10	Engineering Technologist	19	22	3	15.10	19.43	4.33
10	Golf Course Management	31	30	(1)	25.57	28.90	3.33
10	Graphic and Web Design	50	40	(10)	36.73	34.63	(2.10)
10	Human Services Associate	68	57	(11)	39.07	38.60	(0.47)
10	IT-Computer Support Specialist	9	7	(2)	5.53	2.57	(2.97)
10	IT-Network Comm Spec	30	36	6	21.83	26.37	4.53
10	IT-Web Analyst/Programmer	24	25	1	19.93	15.07	(4.87)
10	Individualized Technical Studies	6	3	(3)	2.97	1.43	(1.53)
10	Mechanical Design Technician	1	-	(1)	0.93	-	(0.93)
10	Nursing - Associate Deg	212	214	2	75.80	106.01	30.21
10	Physical Therapist Assistant	21	36	15	11.03	23.50	12.47
10	Supervisory Management	6	1	(5)	2.30	0.03	(2.27)
10	Technical Studies-Journeyworker	1		(1)	0.27		(0.27)
	Total Associate Degree	931	901	(30)	562.90	639.61	76.71

Program Type	Program Title	01-18-12 Students	01-15-13 Students	Student Change	01-18-12 FTE	01-15-13 FTE	FTE Change
31	Accounting Assistant	11	13	2	7.70	9.07	1.37
32	Agricultural Power & Equipment Tech	45	44	(1)	33.40	40.41	7.01
31	Auto Collision Repair & Refinish Tech	35	27	(8)	16.93	18.20	1.27
32	Automotive Technician	53	38	(15)	31.90	35.70	3.80
31	Barber/Cosmetologist	40	40	-	25.80	35.37	9.57
31	Bricklaying and Masonry	8	-	(8)	5.77		(5.77)
31	Building Trades - Carpentry	14	14	-	11.33	12.14	0.80
30	CNC Setup/Operation	9	8	(1)	4.63	4.73	0.10
31	Child Care Services	14	12	(2)	8.87	7.73	(1.13)
30	Criminal Justice-Law Enf Acad	15	15	-	7.90	7.97	0.07
31	Culinary Specialist	14	13	(1)	7.90	10.20	2.30
31	Dairy Herd Management	21	14	(7)	17.93	14.37	(3.57)
30	Dental Assistant	18	30	12	10.10	16.37	6.27
31	Electrical Power Distribution	22	23	1	16.43	22.93	6.50
50	Electricity (Construction)	7	13	6	0.47	1.67	1.20
31	Esthetician	8	14	6	4.67	10.60	5.94
30	Farm Business & Production Manage	66	75	9	15.95	18.93	2.98
50	Industrial Electrician Apprentice	8	13	5	1.53	2.20	0.67
31	Medical Assistant	47	42	(5)	28.50	29.97	1.47
30	Medical Coding Specialist	68	64	(4)	24.07	28.37	4.30
31	Medical Transcription	31	14	(17)	15.00	7.87	(7.13)
30	Nursing Assistant	202	215	13	30.17	27.75	(2.42)
30	Office Aide	7	-	(7)	2.40	-	(2.40)
31	Office Support Specialist	10	4	(6)	9.00	3.10	(5.90)
50	Plumbing Apprentice	16	12	(4)	1.98	1.33	(0.65)
31	Welding	40	43	3	30.40	38.24	7.84
	Total Technical Diploma	829	800	(29)	370.73	405.20	34.47
	Undeclared Majors				169.31	205.24	35.93
	Total	1,760	1,701	(59)	1,102.94	1,250.04	147.10
	Percent of Change						13.34%
	Basic Skills/Voc Adult Students						
	Vocational Adult (Aid Codes 42-47)				49.58	54.30	4.72
	Community Services				-	0.55	0.55
	Basic Skills (Aid Codes 7x)				82.57	83.43	0.86
	Grand Total				1,235.09	1,388.32	153.23
	Total Percent of Change						12.41%

APPLICATION COMPARISON

<u>Max</u>	<u>Program</u>	<u>2013-14 (1/7/13)</u>			<u>2012-13 (1/3/12)</u>			<u>YOY Change</u>
		<u>Accepted</u>	<u>Waiting List</u>	<u>Total</u>	<u>Accepted</u>	<u>Waiting List</u>	<u>Total</u>	
	Accounting	8		8	8		8	-
	Acct Assist	-		-	2		2	(2)
	Admin Professional	4		4	3		3	1
	Agribusiness/Science	11		11	10		10	1
22	Ag Power	22	9	31	20	7	27	4
22	Auto Collision	4		4	9		9	(5)
22	Auto Tech	11		11	18		18	(7)
24	Barber/Cosmetologist	8		8	9		9	(1)
	Bricklaying & Masonry	2		2	2		2	-
	Bldg Trades-Carpentry	1		1	5		5	(4)
	Business Management	11		11	17		17	(6)
	CC Services	4		4	4		4	-
15	CNC Setup/Operation	1		1	-		-	1
	Criminal Justice-LE	15		15	15		15	-
	Culinary Mgnt	3		3	9		9	(6)
	Culinary Spec	1		1	6		6	(5)
	Dairy Herd	6		6	9		9	(3)
18	Dental Assist	7		7	18	7	25	(18)
	DE Midwife (Jan start only)							-
	Early Child Educ	5		5	19		19	(14)
27	Electrical Power Distribution	12		12	21	1	22	(10)
24	Electro-mech Tech	7		7	4		4	3
	Engineering Technologist	6		6	7		7	(1)
20	Esthetician	3		3	3		3	-
	Golf Course Mgnt	4		4	6		6	(2)
25	Graphic & Web Design	4		4	17		17	(13)
32	Hum Serv Assoc	12		12	10		10	2
	Individual Tech Studies	-		-	1		1	(1)
	IT-Comp Sup Spec	3		3	2		2	1
	IT-Network Comm	5		5	3		3	2
	IT-Web Software Develop	2		2	3		3	(1)
	Marketing	4		4	-		-	4
32	Medical Asst	31	6	37	32	14	46	(9)
34	Med Coding Spec	34	1	35	31	2	33	2
16	Medical Laboratory Tech	4		4	2		2	2
0	Medical Trans	-		-	7		7	(7)
54	N-Assoc Degree	54	32	86	48	21	69	17
28	N-Assoc Degree P/T	17	-	17	25	9	34	(17)
	Office Aide (Jan start only)							-
	Office Sup Spec	2		2	1		1	1
15	Physical Therapist Asst	15	9	24	15	8	23	1
40	Welding	11	-	11	11	-	11	-
470	Totals	354	57	411	432	69	501	(90)
	YOY Change	(78)	(12)	(90)				

Applications Received for 2013-14 - 1/7/13

<u>Program</u>	<u>Accepted</u>	<u>Waiting List</u>	<u>In Process</u>	<u>Total</u>
Accounting	8		7	15
Acct Assist	-		2	2
Admin Professional	4		1	5
Agribusiness/Science	11		11	22
Aq Power	22	9	16	47
Auto Collision	4		7	11
Auto Tech	11		12	23
Barber/Cosmetologist	8		19	27
Bricklaying & Masonry	2		3	5
Bldg Trades-Carpentry	1		12	13
Business Management	11		14	25
CC Services	4		9	13
CNC Setup/Operation	1		2	3
Criminal Justice-LE	15		26	41
Culinary Mgmt	3		8	11
Culinary Spec	1		3	4
Dairy Herd	6		8	14
Dental Assist	7		13	20
DE Midwife (Jan start only)				-
Early Child Educ	5		15	20
Electrical Power Distribution	12		10	22
Electro-mech Tech	7		2	9
Engineering Technologist	6		3	9
Esthetician	3		1	4
Golf Course Mgmt	4		6	10
Graphic & Web Design	4		12	16
Hum Serv Assoc	12		14	26
Individual Tech Studies	-		-	-
IT-Comp Sup Spec	3		4	7
IT-Network Comm	5		2	7
IT-Web Software Develop	2		3	5
Marketing	4		1	5
Medical Asst	31	6	14	51
Med Coding Spec	34	1	18	53
Medical Laboratory Tech	4		10	14
Medical Trans	-		2	2
N-Assoc Degree	54	32	79	165
N-Assoc Degree P/T	17	-	1	18
Office Aide (Jan start only)	1		1	2
Office Sup Spec	2		1	3
Physical Therapist Asst	15	9	19	43
Welding	11	-	32	43
Totals	355	57	423	835
Undesignated			37	37
	355	57	460	872

Applications as of 1/3/12
YOY Change

718
154

B. Chairperson's Report

C. College President's Report

D. Other Information Items

Establish Board Agenda Items for Next Meeting

A. Agenda

5. Budget Assumptions & Parameters
6. Student & Academic Affairs Report
7. Industrial Occupations Report
8. Approval of Employee Handbook, Policies, and Compensation Guidelines

B. Time and Place

Thursday, February 28, 2013, in Rooms 492-493, College Connection, Southwest Tech Campus

The Board will adjourn until 1:00 p.m. on Friday, January 25, 2013. The Board will have lunch for social purposes only and no College business will be conducted.

Board Monitoring of College Effectiveness

A. Strategic Projects

The Strategic Projects will be reviewed in detail. Dr. Ford, Mr. White, and Dr. Thomas will be available for questions. A detailed spreadsheet listing the Strategic Projects is available below.

SOUTHWEST WISCONSIN TECHNICAL COLLEGE - STRATEGIC PROJECTS						12/06/2012 FINAL
Strategic Projects	Description	Champion	Targetted fiscal year for work	Completion or implementation deadline	Assessment	Status
Increase college access						
Student recruitment and admission process improvement	Review process, improve efficiency and customer service from first inquiry to start of classes for incoming student	Laura Nyberg-Comins, Process Improvement/IT Supervisor	2013 and beyond	On-going	Impact on access	In progress
Master schedule improvement	Improve schedule development process. Improve schedule to optimize opportunity for students.	Phil Thomas	2013	January 2013	Completion, satisfaction, impact on access	In progress
Alternative delivery times	Review and, as appropriate, implement alternative delivery days and times including "late state" courses and nail technology certificate at night.	Phil Thomas, Joyce Czajkowski, Joy Kite	2013	January 2013	Impact on completion and success	In progress
Outreach site programs/classes	AQIP ACTION PROJECT: Offer classes, programs, and credentials aimed at improved service to time and place bound adult students.	Phil Thomas, Julie Pluemer, Deans	2013 and beyond	January 2013	Impact on access	In progress
Program array process	Develop and implement a systematic process for determining what programs we should terminate, expand, or add. Potential programs for review as soon as this process has been developed: general education certificate, child care certificate, customer service certificate, MS Office specialist certificate, general business certificate, sales certificate, dispatch training certificate, supply chain management, digital photography and imaging, and agriculture resource center programming. Seek to identify program clusters that will draw students from in and outside our District.	Phil Thomas	2013	June 2013	Completion, impact on access	In progress
Low enrollment programs	Complete plans devised by program faculty members with regard to changes directed to increasing enrollment, including changes to the curriculum, co-curriculum, location, mode of delivery, scheduling, marketing, and/or other programmatic features and activities. Take action on these programs.	Duane Ford, Phil Thomas, Caleb White	2013	May 2013	Impact on access	In progress

Strategic Projects	Description	Champion	Targetted fiscal year for work	Completion or implementation deadline	Assessment	Status
Bridge programs for adult students	Expand MSSC, computer literacy, Bridges to Health Care, and similar programs focused on helping students into jobs or CTE. Develop new bridges, such as "Bridges2Business Careers."	Phil Thomas, Julie Pluemer, Derek Dachelet, Deans	2013 and beyond	January 2013	Impact on access	In progress
1+1 with Nicolet for AA/AS	Implement , market	Phil Thomas & Derek Dachelet	2013	August 2013	Impact on access	In progress
AAS in Culinary Arts	Obtain approval and implement	Joyce Czajkowski, Jeff Dombeck	2013	August 2013	Approval, impact on access	In progress
Health information technology	Develop program to replace Medical Transcription	Katie Garrity, Earla White	2013	August 2013	Impact on access	In progress
Online education strategy and resources	Strategic planning for online education, to include decisions about programming, software, and IT support needed	Phil Thomas	2013	June 2013	Completion, impact on access when implemented	
Competency based delivery	Develop supervisory management (pilot) and two manufacturing programs as agreed to for the TAACCCT grant.	Phil Thomas & Joyce Czajkowski	2013 Supervisory Management, 2014-2015 manufacturing programs	2013-2015	Impact on access	In progress
Esthetician delivery	Develop theory classes online with practical applications courses offered at convenient times	Joyce Czajkowski, Gerri Rueter	TBD	TBD	Impact on access	
Direct entry midwife licensing	Develop a business plan and feasibility study. Implement if feasible	Katie Garrity, Sherry Devries, Karyl Nicholson, Paul Bell	2013 and 2014	January 2013 for plan; January 2014 for startup	Completion of the plan, impact on access if implemented	In progress
Wait lists	Explore ways to eliminate wait lists	Phil Thomas and Deans	2013 - on-going	TBD	Impace on access	In progress
Assess continuing education opportunities	Explore the costs/benefits and market for skill and personal enrichment classes	TBD	TBD	TBD	TBD	

Strategic Projects	Description	Champion	Targetted fiscal year for work	Completion or implementation deadline	Assessment	Status
Improve student completion and success						
Learning excellence initiative	POTENTIAL NEW AQIP ACTION PROJECT: Define project, seek HLC approval, implement	Phil Thomas, Student and Acedemic Affairs Council	2013	TBD	Impact on access, completion, and success	In progress
Retention	Develop a strategic and comprehensive student retention plan	Phil Thomas, Student and Acedemic Affairs Council	2013	TBD	Impact on completion and success	In progress
Career coaching	Implement plans for using our newly developed career coaching expertise, assist students with better program choices using career pathways model	Laura Nyberg-Comins	2013	June 2013	Impact on access, completion, and success	In progress
Career placement services	Develop plans for comprehensive career placement services. Implement.	Laura Nyberg-Comins	2013-2014	TBD	TBD	In progress
General education tied to programs	Offer general education courses that are specifically designed for technical programs that require that course; without limiting students' ability to transfer credits to four-year universities.	Joyce Czajkowski, Chantel Hampton, Jessica Brogley, Pete Esser, Julie Pluemer	TBD	TBD	Impact on completion and success	
Review remedial education	Exam current and best practices including "clustered alternative delivery classes using a self-paced model as well as online, outreach, and independent study classes; recommend changes	Phil Thomas	TBD	TBD	Impact on completion and success	
Credit for prior learning	Develop systems that allow students to obtain advanced standing or transcribed credit for prior life experience and other non-credit courses or experiences; Needed for TAACCCT grant and for accelerated CNC Setup/Operator	Phil Thomas, Deans	2013	2013-2015	Impact on completion and success	
CLEP test site	Explore opportunity to become a CLEP test site, implement is feasible and desirable	Joyce Czajkowski, Laura Nyberg-Comins	TBD	TBD	Impact on completion and success	
Entrepreneurship programming	Identfy and support a champion. Explore non-credit and credit options. Explore opportunities for partnership with NICC. Explore grant opportunities.	Joyce Czajkowski, Karyl Nicholson, Duane Ford	2013	TBD	Impact on placement, business and job creation	In progress

Strategic Projects	Description	Champion	Targetted fiscal year for work	Completion or implementation deadline	Assessment	Status
Strengthen partnerships						
Dual enrollment in general education	Develop and expand articulation agreements including in general education	Julie Pluemer	2013 and beyond	On-going	Schools, agreements, and student numbers	In progress
K-12 Collaborative innovation grants	Implement grant program to promote collaboration between two or more schools and Southwest Tech for the purpose of advancing CTE	Julie Pluemer	RFP in 2013, grants awarded for 2014	Spring 2013	Satisfaction, impact on CTE and access	In progress
Expand BS completion opportunities on the Southwest Tech campus	Find a university partners willing to offer BS completion programs here, particularly in nursing, public safety, and human services	Katie Garrity, Julie Pluemer, Kris Wubben	2013 - 2014	TBD	Project completion	
Health clinic services	Offer on-campus part-time dental services for the public; explore options for offering additional clinic services.	Katie Garrity	2013-2014	August 2013	Project completion	In progress
Guaranteed admission	Improve articulation agreements and seek guaranteed admission at key UW universities for 1+1 AA/AS graduates	Phil Thomas, Joyce Czajkowski, Julie Pluemer, Duane Ford	2013	Spring 2013	Project completion	
CNC Setup/Operator acceleration	Develop an accelerated CNC Setup/Operator program; explore opportunity to partner with NICC	Phil Thomas, Derek Dachelet, Jason Robbins	2013	TBD	Project completion; student success	
CJ-Security agency agreements	Work with Dubuque and Madison security agencies to have a relationship to hire our CJ students	Kris Wubben	2013	TBD	More jobs other than patrol	
Program accreditation	HIT, MLT, PTA, and DEM	Katie Garrity	2012-2014	TBD	Accreditation received	In progress
Create a cohesive culture						
Internal communication	Develop and implement effective, efficient internal communications systems to replace newsletters; tied to Sharepoint review discussion	Derek Dachelet, Laura Nyberg-Comins, Laura Bodenbender, Process Improvement/IT Supervisor	2013	ASAP	Project completion, employee satisfaction	In progress

Strategic Projects	Description	Champion	Targetted fiscal year for work	Completion or implementation deadline	Assessment	Status
Employee handbook	Complete and implement the handbook	Laura Bodenbender	2013	Complete by June 30, 2013, implement thereafter	Project completion	In progress
New committee structure	Determine what standing committees are needed, complete operating charters for all committees	President's Cabinet Members	2013	June 30, 2013	Project completion	In progress
Job descriptions	Develop and implement job descriptions for all positions	Laura Bodenbender	2013	June 30, 2013	Project completion	In progress
Performance evaluation systems	Develop and implement performance evaluation systems	Laura Bodenbender and President's Cabinet Members	2013	July 1, 2013	Project completion	
50th Anniversary Celebration	Put together planning committee, plan, implement	MJ Dachelet, Betsy Tollefson	Planning 2013-2014, Implement 2015-2018	TBD	Project completion, new friends raised	In progress
Employee satisfaction survey	Assess employee satisfaction annually. Establish benchmarks for evaluation	Laura Bodenbender and Barb Tucker	2014	TBD	Project completion, data used to create a more cohesive campus culture	
Prioritize customer service						
Customer service standards	Develop expectations for customer service	Phil Thomas, Laura Nyberg-Comins, Caleb White	2013	July 1, 2013	Project completion	
Improve the online schedule	Current schedule not searchable or user friendly.	IT Supervisor, Mike Steffel	TBD	TBD	Project completion	
Student life plan	Develop a comprehensive student life strategy	Laura Nyberg-Comins, Heather Fifrick	2013-2014	TBD	Project completion	
Advance infrastructure						
Certification	Develop a program to automate the submission process	Laura Bodenbender, IT Supervisor	TBD	TBD	Project completion	
Curriculum integrity	Assure curriculum is updated and in compliance with WIDS and widely communicated.	Deans, Julie Pluemer	On-going	On-going	Uniform WIDS compliance	In progress
Retention software	Review software and implement as appropriate software to assist in the prediction of and early intervention with at-risk students	Deans, IT Supervisor	2014	TBD	Impact on completion and success	TBD
New website	Replace current platform and content management system	Mike Steffel	2013	TBD	Project completion	In progress

Strategic Projects	Description	Champion	Targetted fiscal year for work	Completion or implementation deadline	Assessment	Status
Non-credit registration	Students cannot register for non-credit classes online.	Lisa Riley	2013	May 2013	Project completion	In progress
Credit registration	Work out the problem with students who have a prior Southwest Tech record, fully automate system	IT Supervisor, Laura Nyberg-Comins	2013	ASAP	Project completion	In progress
Implement COMPASS	Change processes and IT systems to allow implementation	Laura Nyberg-Comins, Lisa Riley	2013	May 2013	Project completion	In progress
Prospects document management	Support student recruitment	Jackie Budd	2013	December 2012	Project completion	In progress
Student email	Review options	Judy Gosse	2013	December 2012	Project completion	In progress
ImageNow	Continue move to paperless records and documents	Dave Friesen	2013	March 2013	Project completion	In progress
SharePoint redesign	What do we want and need from SharePoint? Is it the best software?	Jackie Budd	2013	March 2013	Project completion	In progress
Mosaic implementation	New version of CAMS	Lisa Riley	2014	June 2014	Project completion	
Eliminate "side" and "shadow" systems	Use our ERP	Barb Tucker, Lisa Riley, & Bob Thompson	2014	June 2014	Project completion	
Data warehouse	Create a warehouse that will allow people to access and run queries.	TBD	2014-2015	TBD	Project completion	
Simulated work environment	To support teaching and to apply selling, interviewing, conflict management techniques in as a more realistic approach to learning and application of curriculum.	Joyce Czajkowski, Paul Bell, Karyl Nicholson, Chantel Hampton, Doug Pearson	TBD	TBD	Project completion	
Expanded Esthetician lab space	Review options and plan	Joyce Czajkowski, Gerri Reuter, Doug Pearson	2013	TBD	Project completion	In progress
Outreach sites	Improved space and infrastructure in those spaces.	Doug Pearson	2013	TBD	Project completion	In progress
Campus site improvements	Outdoor dining area and build golf green	Doug Pearson	2013-2014	TBD	Project completion	In progress
Building 400 Student Services renovation		Doug Pearson	Plan 2013; construct 2013	TBD	Project completion	In progress

Strategic Projects	Description	Champion	Targetted fiscal year for work	Completion or implementation deadline	Assessment	Status
Building 400 Student Activities Center	Renovate 415	Doug Pearson	Plan 2013; construct 2013	TBD	Project completion	In progress
Building 300 administration area	Renovate	Doug Pearson	Plan 2013; construct 2014	TBD	Project completion	In design, Board approvals needed
Building 300 Library, ASC, and CLI	Renovate	Doug Pearson	Plan 2013 or 2014; construct 2015	TBD	Project completion	Board approvals needed
Building 500 cosmetology upgrades	HVAC, workstations, and painting	Doug Pearson	Plan 2013; construct 2014	TBD	Project completion	Board approvals needed
PSC internal connector road	Working with national guard.	Doug Pearson	Plan 2013; construct 2013 or 2014	TBD	Project completion	In progress
PSC pole barn	Storage and other space for agriculture, public safety vehicles, etc.	Doug Pearson	2015	TBD	Project completion	Board approvals needed
PSC paving	PSC pave lot and drive around EVOC track	Doug Pearson	TBD	TBD	Project completion	Board approvals needed
Building 700	Discuss and act on options	Doug Pearson	2015	TBD	Project completion	Board approvals needed
Building 100 & 200 entrance replacement		Doug Pearson	2015	TBD	Project completion	Board approvals needed
PSC shooting range improvement	Raise north berm height	Doug Pearson	2014	TBD	Project completion	Board approvals needed
Promote fiscal efficiency and sustainability						
Review Farm Business and Production Management	Develop and implement a strategy for even greater success	Joyce Czajkowski, Derek Dachelet, Deb Ihm	2013	June 2013	Impact on completion and success	In progress
Metrics and dashboards	Develop a set of metrics we will observe and dashboards to observe them with.	Barb Tucker	2013	June 2013		In progress
Benchmarking	AQIP ACTION PROJECT: Expand benchmarking to aid in continuous improvement	Barb Tucker	2012-2013	June 2013	Project completion	In progress
Alternative revenues	Seek and capitalize on grant, contract, and entrepreneurial opportunities	President's Cabinet	On-going	On-going	Opportunity identification, feasibility and business plan development, implementation, return on investment	In progress

Strategic Projects	Description	Champion	Targetted fiscal year for work	Completion or implementation deadline	Assessment	Status
Employee clinic	Explore options and implement if feasible an employee clinic	Duane Ford, Laura Bodenbender, Katie Garrity, Caleb White	2013	TBD	Reduce health care costs for employees and college	In progress
New textbook models	Evaluate if we should move to ebooks, a rental system, or some other model	Caleb White, Nancy Devlin	2014	December 2014	Project completion	
Process mapping training	President's Cabinet	Phil Thomas, Julie Pluemer	2013		Project completion	In progress
Write AQIP System Portfolio	HLC Accreditation renewal	Phil Thomas	2013-2014	May 30, 2014	Project completion; continued HLC accreditation	In progress
Align funding with strategic projects	Operations budget, curriculum development funds, professional development funds, etc. need to align with strategic directions and projects	Duane Ford, Phil Thomas, Caleb White	On-going	On-going	Project completion	In progress

B. Facilities

Mr. White and Mr. Doug Pearson, Director of Facilities, will present information and facilitate discussion on exterior improvements, Building 700, Building 300 renovation, the Three-Year Facilities Plan, and an IT Back-up System. Information will be available at the Board meeting.

The Board will adjourn until 8:30 a.m. on Saturday, January 26, 2013. The Board will have a dinner and breakfast for social purposes only and no College business will be conducted.

Saturday, January 26, 2013

Country Inn & Suites, Prairie du Chien, WI

7:45 a.m. - Breakfast

8:30 a.m. – Meeting Room

Board Monitoring of College Effectiveness

A. Student Success

Dr. Thomas and Ms. Barb Tucker, Director of Institutional Advancement, will summarize ongoing discussions regarding definitions and initiatives to address barriers to learner success as well as describe new initiatives at Southwest Tech aimed at achieving higher levels of learner success/completion.

B. President/College Goals

Per the District Board's Governance Policy Manual, Section 2 – Board/Staff Relationship, Policy 2.1-President's Responsibilities, the Board annually discusses and sets goals for the President. The President's goals are synonymous with monitoring organizational performance against Board policies on Ends and on Executive Limitations.

C. Review of Governance Policy Manual

A review of the District Board's Governance Policy Manual will be facilitated by Dr. Ford. Information will be available at the Board meeting.

Adjournment