

District Board Meeting Agenda*
Tuesday, January 27, 2026 – 4:00 p.m.

NOTICE IS HEREBY GIVEN that the Milwaukee Area Technical College District Board will meet in open session at 700 W. State Street, Milwaukee, WI, room M210, at 4:00 p.m. on Tuesday, January 27, 2026.

Estimated Time		Agenda Items**	Presenter(s)
4:00 p.m.	1.	Call to Order a. Roll Call b. Compliance with the Open Meetings Law	Board Chair
4:05 p.m.	2.	Comments from the Public	Board Chair
4:30 p.m.	3.	Approval of Minutes a. Regular Board Meeting: November 24, 2025	Board Chair
4:35 p.m.	4.	Approval of Consent Agenda Items a. Bills November 2025 b. Bills December 2025 c. Financial Report December 2025 d. Human Resources Report e. Procurement Report f. Construction Report	VP Admin and Operations VP Admin and Operations VP Admin and Operations VP Human Resources VP Admin and Operations VP Admin and Operations
4:40 p.m.	5.	Board Action Items a. Resolution (F0387-01-26) Authorizing the Sale of \$1,500,000 General Obligation Promissory Notes, Series 2025-2026H of Milwaukee Area Technical College District, Wisconsin (Statutory) b. Resolution (F0388-01-26) Authorizing the Issuance of \$1,500,000 General Obligation Promissory Notes, Series 2025-2026I of Milwaukee Area Technical College District, Wisconsin (Statutory) c. Resolution (F0389-01-26) to Approve Annual Comprehensive Financial Report (Statutory) d. Resolution (F0390-01-26) to Approve Auditor's Communication (Statutory) e. Resolution (F0391-01-26) to Approve FY2025-2026 Annual Budget Amendment (Statutory) f. Resolution (F0392-01-26) to Approve Proposed Program Titled Fire Medic Program (10-531-2)	VP Admin and Operations VP Admin and Operations VP Admin and Operations VP Admin and Operations VP Admin and Operations Executive Vice President/Provost
5:00 p.m.	6.	Policy Review a. Policy retirement – Salary and Compensation for Non-represented Trades Personnel (C0901)	VP Admin and Operations

5:10 p.m.	7.	Reports Monthly <ul style="list-style-type: none"> a. Chairperson’s Report <ul style="list-style-type: none"> i. District Boards Report ii. Foundation Liaison Report b. President’s Report c. Treasurer’s Report d. District Student Senate Report Bi-Monthly <ul style="list-style-type: none"> e. PBS General Manager’s Report Annual <ul style="list-style-type: none"> f. Sustainability Report 	Board Chair President Board Treasurer Student Representative VP/GM Milwaukee PBS VP Admin and Operations
5:40 p.m.	8.	Board Monitoring <ul style="list-style-type: none"> a. Office of Community Impact Update 	VP, Student Engagement and Community Impact
5:50 p.m.	9.	New Business	Board Chair
5:55 p.m.	10.	Future Events / Announcements <ul style="list-style-type: none"> a. February 8-11, 2026, ACCT National Legislative Summit, Washington DC b. February 24, 2026, MATC District Board, 4:00 p.m., Downtown Milwaukee Campus, Board Room (M210) 	Board Chair
6:00 p.m.	11.	Closed Session *** <ul style="list-style-type: none"> a. President’s Semi-Annual Performance Evaluation 	Board Chair
6:30 p.m.	12.	Adjournment	Board Chair

*This meeting may be conducted in part by telephone. Telephone speakers will be available to allow the public to hear those parts of the proceedings that are open to the public.

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

*** It is anticipated that this item may be discussed in Closed Session pursuant to Section 19.85(1) (c) of the Wisconsin Statutes.

Education that transforms lives, industry, and community

Reasonable accommodations are available through the ADA Office for individuals who need assistance. Please call 414-297-6719 to schedule services at least 48 hours prior to the meeting.



Attachment 3 – a.

**MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT BOARD
MILWAUKEE, WISCONSIN
November 24, 2025**

CALL TO ORDER

The regular monthly meeting of the Milwaukee Area Technical College District Board was held in Open Session on Monday, November 24, 2025, and called to order by Vice Chair Mendieta-Ramos at 4:03 p.m. in the Board Room, Room M210, at the Downtown Milwaukee Campus of Milwaukee Area Technical College.

ITEM 1 a. ROLL CALL

Present: Lauren Baker; Erica Case (virtual); Mark Foley; Citlali Mendieta-Ramos; Supreme Moore Omokunde; Waleed Najeeb (virtual); Gale Pence.

Excused: None

ITEM 1 b. COMPLIANCE WITH THE OPEN MEETINGS LAW

Discussion Vice Chair Mendieta-Ramos asked if proper notice of the meeting had been given in compliance with the Wisconsin Open Meetings Law.

Ms. Elizabeth Schultz, board liaison, confirmed proper notice was given.

ITEM 2. COMMENTS FROM THE PUBLIC

Ms. Robin Hoke, account coordinator, MATC Workforce Solutions, spoke about the student first and caring culture that Dr. Anthony Cruz has brought to the college.

Mr. Sam Alford, MATC alum, spoke about the closing of the Multicultural Center.

ITEM 3. APPROVAL OF MINUTES

3 a. Regular Board Meeting: October 28, 2025

Motion It was moved by Director Foley and seconded by Director Pence to approve the minutes of the Regular Board Meeting on October 28, 2025.

Action Motion approved.

ITEM 4. APPROVAL OF CONSENT AGENDA ITEMS

- 4 a. Bills – October 2025**
- 4.b. Financial Report – October 2025**
- 4 c. Human Resources Report**
- 4 d. Procurement Report**
- 4 e. Construction Report**

Motion It was moved by Director Baker and seconded by Director Foley to approve the Consent Agenda.

Action Motion approved.

ITEM 5. BOARD ACTION ITEMS

Action Items

- 5 a. Resolution (F0382-11-25) Authorizing the Sale of \$1,500,000 General Obligation Promissory Notes, Series 2025-2026F of Milwaukee Area Technical College District, Wisconsin.**

Motion It was moved by Director Foley, seconded by Director Pence, to approve Resolution (F0382-11-25) Authorizing the Sale of \$1,500,000 General Obligation Promissory Notes, Series 2025-2026F of Milwaukee Area Technical College District, Wisconsin.

Action Motion approved, the roll call vote being as follows:

Ayes: Case, Foley, Moore Omokunde, Najeeb, Pence, Baker, and Mendieta-Ramos - 7

Noes: None.

- 5 b. Resolution (F0383-11-25) Authorizing the Issuance and Establishing the Parameters for the Sale of Not to Exceed \$1,500,000 General Obligation Promissory Notes, Series 2025-2026G of Milwaukee Area Technical College District, Wisconsin.**

Motion It was moved by Director Foley, seconded by Director Pence, to approve Resolution (F0383-11-25) Authorizing the Issuance and Establishing the Parameters for the Sale of Not to Exceed \$1,500,000 General Obligation Promissory Notes, Series 2025-2026G of Milwaukee Area Technical College District, Wisconsin.

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Action Motion approved, the roll call vote being as follows:

Ayes: Foley, Moore Omokunde, Najeeb, Pence, Baker, Case, and Mendieta-Ramos - 7

Noes: None.

5 c. Resolution (F0384-11-25) Authorizing the Issuance of \$1,500,000 General Obligation Promissory Notes, Series 2025-2026H of Milwaukee Area Technical College District, Wisconsin.

Motion It was moved by Director Foley, seconded by Director Pence, to approve Resolution (F0384-11-25) Authorizing the Issuance of \$1,500,000 General Obligation Promissory Notes, Series 2025-2026H of Milwaukee Area Technical College District, Wisconsin.

Action Motion approved, the roll call vote being as follows:

Ayes: Moore Omokunde, Najeeb, Pence, Baker, Case, Foley, and Mendieta-Ramos - 7

Noes: None.

5 d. Resolution (F0385-11-25) to Approve FY2024-2025 Annual Budget Amendment

Motion It was moved by Director Baker, seconded by Director Foley, to approve Resolution (F0385-11-25) to Approve FY2024-2025 Annual Budget Amendment.

Action Motion approved, the roll call vote being as follows:

Ayes: Najeeb, Pence, Baker, Case, Foley, Moore-Omokunde, and Mendieta-Ramos - 7

Noes: None.

5 e. Resolution (F0386-11-25) to Approve Presidential Evaluation Instrument

Motion It was moved by Director Pence, seconded by Director Baker, to approve Resolution (F0386-11-25) to Approve Presidential Evaluation Instrument.

Action Motion approved by voice vote.

ITEM 6. REPORTS – MONTHLY

6 a. Chairperson’s Report

Discussion Chairperson Case shared the following report:

- Reminder that Winter Commencement will be held on Saturday, December 13 at the Fiserv Forum starting at 11:00 a.m.
- MATC’s Culinary and Baking students will be showcasing their annual Gingerbread House Competition at the Downtown Campus beginning next week. The houses will be available for viewing at the Downtown Campus Room M508 on December 1 and 2 and then will be moved to the Milwaukee Public Market for display from December 3 until December 15. The awards ceremony will take place on Wednesday, December 10 from 5:30 to 7:30 p.m. at the Milwaukee Public Market.
- Annual National Legislative Summit of the Association of Community College Trustees (ACCT) is scheduled for February 8-11, 2025 in Washington D.C.
- District Boards Report
 - Director Foley provided the District Boards Association report.

6 b. President’s Report

Discussion Dr. Cruz shared the President’s Report. Highlights included:

- The women’s volleyball team completed a historic season with a 30 and 12 record, their second time ever achieving 30 wins, securing the program’s third straight playoff berth.
- On October 30, Dr. Cruz was interviewed on the Tech Ed Podcast, a premier global resource for technical education and the future technical workforce. The podcast streams in 112 countries across 43 platforms, focusing on innovation and positive disruption in STEM and technical education.
- On November 11, MATC honored their military veterans with a Veteran’s Day celebration at the Downtown Milwaukee campus. Paul Zinck, vice president for Administration and Operations, and a 20-year Army veteran, spoke about his service and continued military engagement.
- On November 13, MATC hosted the 10th Anniversary Celebration of Leading Change Africa, an organization that transforms young Africans into leaders and leaders into agents of change through access to higher education and targeted leadership development.
- Many students and their families within the MATC community have been facing significant food insecurity. In response, MATC

launched a collegewide Food Drive to restock campus pantries across all locations. The MATC Foundation partnered with the Student Resource Center to expand access to emergency grants for November and has a dedicated donation page specific to supporting the MATC Food Pantry. The Foundation is also working with Manpower Group, which in early November initiated a food drive specifically for MATC Students. Manpower's food drive will continue until the end of the semester.

- Through December 31st, MATC Foundation donations to the Student Success Package will be matched \$1 to \$1 up to \$100,000.
- Kimberly Wright (Adams), an MATC Baking and Pastry Arts student and owner of Signature Sweets, is competing on the Food Network Channel in the new baking competition, "Wizards of Baking," which premiered this month. The competition features eight teams of pastry chefs and cake artists who are tasked with crafting edible showpieces inspired by moments and themes from the Harry Potter saga.
- The International Student Association and International Student Services held "A Walk Around the World" at the Downtown Campus. The event included food samples and a runway show representing countries from around the world.
- Dr. Cruz attended the MATC Walker's Square and Fast Fund Community Resource Event on November 24. This event was organized to offer essential support to the community during the holiday season. Dr. Cruz shared his sincere gratitude to the Milwaukee Diaper Missions, Sherman Park Grocery, and all other participants for their involvement.

6 c. Treasurer's Report

Discussion Director Gale Pence provided the monthly Treasurer's Report.

6 d. District Student Senate Report

Discussion MATC student Elizabeth Calixto provided the District Student Senate Report.

6 e. Bi-monthly PBS General Manager's Report

Discussion Ms. Debbie Hamlett, vice president/general manager, Milwaukee PBS, provided the bi-monthly PBS General Manager's Report. Highlights included:

- The station gained 2,000 new members in the last four months, bringing the total member count to 41,478.
- The American Revolution documentary series by Ken Burns has broken all previous streaming records.

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- The station will be featuring a program on Wisconsin's Underground Railroad.

6 f. Gramm Leach Bliley Act (GLBA) FTC Report

Discussion Mr. Paul Zinck, vice president, Administration and Operations, offered an overview of the report.

ITEM 7. BOARD MONITORING

7 a. Financial and Single Audit Update from External Auditor

Discussion Mr. Paul France, principal at Baker Tilly US, provided an update on the financial and single update from external auditor.

7 b. Dual Enrollment

Discussion Dr. Josephine Gomez, dean, Community Education and Strategic Engagement, and Dr. John Hill, director of College and Career Readiness, Milwaukee Public Schools, presented on Dual Enrollment.

ITEM 8. NEW BUSINESS

Director Baker asked for a board session that would provide an update on legislative matters impacting board members.

ITEM 9. FUTURE EVENTS/ ANNOUNCEMENTS

- a. December 11, 2025, GED Graduation, 6:00 p.m., Cooley Auditorium
- b. December 13, 2025, Winter Commencement, 11:00 a.m., Fiserv Forum
- c. January 27, 2026, MATC District Board Meeting, 4:00 p.m., Downtown Milwaukee Campus, Board Room (M210).

ITEM 10. ADJOURNMENT

The meeting adjourned at 6:07 p.m.

Respectfully submitted,

Peter Kovochich

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On behalf of Board Secretary Waleed Najeeb

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BOARD BILLS LIST

The following bills are to be presented for approval at the meeting of the Milwaukee Area Technical College District Board, State of Wisconsin, to be held on 1-27-26.

**Bank Transfer Payments
November 2025**

Delta Dental Insurance Claims	\$ 95,788.48
We- energies	\$ 228,921.78
UMR Health Insurance Claims	\$ 27,172.83
WTCS Health Care Consortium	\$ 115,548.00
Bank Service Charges	\$ 1,477.10
Merchant Service Credit Card Fees	\$ 12,369.24
Wisconsin Retirement System	\$ 3,776,278.35
OPEB Trust Transfers	
Federal Payroll Tax	\$ 3,773,897.51
State Payroll Tax	\$ 366,376.58
State, County, and Stadium Sales Tax	\$ 25,112.13

**Debt Service Fund Wire Payments
November 2025**

<u>General Obligation Debt Series</u>	<u>Interest</u>	<u>Principal</u>
None		
	-	-

BOARD BILLS LIST

The following bills are to be presented for approval at the meeting of the Milwaukee Area Technical College District Board, State of Wisconsin, to be held on 1-27-26.

BILLS PAYABLE RECAPITULATION

Month of November 2025

Payments for encumbrances and monthly expenditures were made for the following funds:

General Fund	9,558,324	
Special Revenue Fund-Operational	146,172	
Special Revenue Fund-Non Aidable	80,347	
Enterprise Fund	406,982	
Capital Projects Fund	2,663,195	
Debt Service Fund	13,000	
Internal Service Fund	563,079	
Public Television Fund	172,640	
	<hr/>	
Total Expenditures		<u><u>\$ 13,603,739</u></u>

Secretary

Chair

Board Bill List by Payee - Checks Issued in November 2025

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Check Date	Check Number	Vendor Name	Classification Description	Object Amount	Check Amount
11/13/25	0086039	4IMPRINT	5243 Other Supplies	752.34	752.34
11/20/25	0086181	5 Corners Dodge Inc	5230 Classroom & Lab Supp	317.28	317.28
11/06/25	0085903	AAA Acme Lock Co Inc	5238 Maint. & Cust. Supp	13.00	183.50
11/06/25	0085903	AAA Acme Lock Co Inc	5830 Imprvmnts/Remdling	170.50	183.50
11/13/25	0086041	AAA Acme Lock Co Inc	3411 Resd for Encumbrances	6,825.17	6,825.17
11/06/25	0391011	Absolute Construction Enterprises I	3411 Resd for Encumbrances	323,260.72	323,260.72
11/13/25	0086044	Accreditation Commission for	5220 Membership & Subscript	4,480.00	4,480.00
11/13/25	0086045	Accuweather Inc	5674 Technical Operations	650.00	650.00
11/20/25	0395612	ACD Direct	5355 Other Contracted Serv.	3,458.13	3,458.13
11/13/25	0086046	Achieving the Dream Inc	5220 Membership & Subscript	9,500.00	9,500.00
11/13/25	0086130	ACNielsen Corporation	5661 Audience Research	3,324.00	3,324.00
11/13/25	0086047	Active Foam Products Inc	5230 Classroom & Lab Supp	272.94	272.94
11/13/25	0086174	Adam L. Wissmueller	5201 Travel Expenses	79.80	79.80
11/06/25	0085905	Advanced Welding Supply Co Inc	5230 Classroom & Lab Supp	444.70	444.70
11/13/25	0086048	Advanced Welding Supply Co Inc	5230 Classroom & Lab Supp	443.65	443.65
11/06/25	0391012	AE Business Solutions	5246 Software	879.00	879.00
11/13/25	0395425	AE Business Solutions	5840 Equipment	295.00	295.00
11/26/25	0395736	AE Business Solutions	5840 Equipment	1,375.00	1,375.00
11/06/25	0085902	A/E Graphics Inc	3411 Resd for Encumbrances	307.31	1,618.82
11/06/25	0085902	A/E Graphics Inc	5830 Imprvmnts/Remdling	1,311.51	1,618.82
11/13/25	0086040	A/E Graphics Inc	5830 Imprvmnts/Remdling	540.81	540.81
11/06/25	0085906	AHLEI	5707 New Book-Resale	282.30	282.30
11/20/25	0086183	AHLEI	5707 New Book-Resale	56.54	56.54
11/06/25	0085907	Aircraft Spruce & Specialty Co	5230 Classroom & Lab Supp	31.01	31.01
11/26/25	0086294	Aircraft Spruce & Specialty Co	5230 Classroom & Lab Supp	436.17	436.17
11/13/25	0395426	Airgas Inc	5230 Classroom & Lab Supp	56.98	56.98
11/20/25	0395613	Airgas Inc	5230 Classroom & Lab Supp	361.17	377.10
11/20/25	0395613	Airgas Inc	5678 Wmvs Transmitter Rep.	15.93	377.10
11/26/25	0395737	Airgas Inc	5230 Classroom & Lab Supp	488.89	488.89
11/20/25	0086185	Air One Equipment Inc	5355 Other Contracted Serv.	386.10	386.10
11/20/25	0086212	Alea B. Cross	5201 Travel Expenses	214.11	214.11
11/20/25	0395614	Allegiance Fundraising Group, LLC	5355 Other Contracted Serv.	825.00	825.00
11/26/25	0395738	Allegiance Fundraising Group, LLC	5259 Postage	8,474.00	8,474.00
11/26/25	0086295	Allium Holdco Llc	5233 Books	2,475.00	2,475.00
11/13/25	0395427	Alro Steel Corporation	5230 Classroom & Lab Supp	915.80	915.80
11/20/25	0395615	Alro Steel Corporation	5230 Classroom & Lab Supp	330.51	330.51
11/06/25	0085908	Alternative Machine Repair Inc	5281 Classroom/Lab Eq. Rep.	2,370.68	2,370.68
11/20/25	0086186	Alternative Machine Repair Inc	5281 Classroom/Lab Eq. Rep.	1,610.50	1,610.50
11/13/25	0086050	Amazon Web Services, Inc.	5674 Technical Operations	24.16	24.16
11/20/25	0086187	American Association of	5714 Classroom & Lab Supplies	375.00	375.00
11/20/25	0086188	American Association of	5220 Membership & Subscript	21,080.00	21,080.00
11/13/25	0086051	American Dental Accessories	5243 Other Supplies	125.55	125.55
11/20/25	0086189	American Medical Technologists	5714 Classroom & Lab Supplies	600.00	600.00
11/13/25	0395428	American Public Television	5665 Network Prog Service	1,989.00	8,621.00
11/13/25	0395428	American Public Television	5840 Equipment	6,632.00	8,621.00
11/20/25	0086190	American Society for Clinical Patho	5220 Membership & Subscript	175.00	175.00
11/13/25	0086052	American Time & Signal Co	5840 Equipment	13,422.65	13,422.65
11/13/25	0086053	American Welding Society	5220 Membership & Subscript	273.00	273.00
11/20/25	0086191	Anchor Printing Inc	5260 Printing & Duplicating	5,141.35	5,141.35
11/06/25	0085909	Anthology Inc	5355 Other Contracted Serv.	8,000.00	8,000.00
11/13/25	0086054	Anthology Inc	5355 Other Contracted Serv.	16,499.00	16,499.00
11/13/25	0086056	ASC1 Inc	5281 Classroom/Lab Eq. Rep.	2,242.27	2,242.27
11/13/25	0086057	ASW Machinery Inc	5840 Equipment	7,888.60	7,888.60
11/13/25	0086059	Atlas Copco Compressor LLC	5355 Other Contracted Serv.	6,003.91	6,003.91
11/06/25	0085910	AT&T	5454 Telephone	3,051.37	3,051.37
11/13/25	0086058	AT&T	5840 Equipment	45,984.46	45,984.46
11/06/25	0085911	At&t Mobility	5454 Telephone	20,585.32	20,585.32
11/13/25	0395429	Aurora Medical Group Inc	5355 Other Contracted Serv.	1,350.00	1,350.00
11/06/25	0085913	Automatic Entrances of	5238 Maint. & Cust. Supp	3,589.22	3,840.27
11/06/25	0085913	Automatic Entrances of	5280 Building Repairs	251.05	3,840.27
11/26/25	0086296	Automatic Entrances of	5238 Maint. & Cust. Supp	569.10	569.10
11/06/25	0085912	Auto Paint & Supply Co Inc	5230 Classroom & Lab Supp	1,067.79	1,067.79
11/20/25	0395616	AV Design Group Inc	5840 Equipment	807.50	807.50
11/26/25	0395739	AV Design Group Inc	3411 Resd for Encumbrances	61,672.00	61,672.00

Board Bill List by Payee - Checks Issued in November 2025

Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
11/26/25	0086297	Axon Enterprises Inc	3411	Resd for Encumbrances	20,278.08	20,278.08
11/26/25	0395740	Bachus and Son Inc	5230	Classroom & Lab Supp	256.75	256.75
11/06/25	0085914	Badger Thermal Unlimited LLC	5238	Maint. & Cust. Supp	71.80	71.80
11/20/25	0086265	Baird, Robert W & Co	5970	Admin Exp-Debt Service	13,000.00	13,000.00
11/06/25	0085915	Baked MKE - Rachel Schmidbauer	5704	Groceries-Resale	1,115.50	1,115.50
11/06/25	0391013	Baker Tilly Virchow Krause LLP	5357	Professional & Consult	40,943.00	40,943.00
11/13/25	0395430	Balestrieri Environmental & Develop	5830	Imprvmnts/Remdling	2,625.00	2,625.00
11/13/25	0086061	BankMobile Technologies Inc	5355	Other Contracted Serv.	2,185.00	2,185.00
11/20/25	0086193	BankMobile Technologies Inc	5355	Other Contracted Serv.	9,965.00	9,965.00
11/13/25	0086062	BarCharts Inc	5711	Supplies-Resale	2,316.12	2,316.12
11/26/25	0395741	Batteries Plus LLC	5238	Maint. & Cust. Supp	67.83	67.83
11/13/25	0086063	Batzner Pest Management Inc	5355	Other Contracted Serv.	441.24	441.24
11/20/25	0086195	Batzner Pest Management Inc	5355	Other Contracted Serv.	149.40	149.40
11/26/25	0086298	Batzner Pest Management Inc	5355	Other Contracted Serv.	202.33	202.33
11/13/25	0086064	Bear Construction Company	3411	Resd for Encumbrances	19,212.22	19,212.22
11/13/25	0086065	Bearings Incorporated South	5238	Maint. & Cust. Supp	234.30	234.30
11/20/25	0086196	Bearings Incorporated South	5238	Maint. & Cust. Supp	36.00	36.00
11/26/25	0086299	Bearings Incorporated South	5238	Maint. & Cust. Supp	212.78	212.78
11/06/25	0085916	Best Buy Biz Gov & Educational Sale	5248	Classrm/Lab Equip.	892.31	892.31
11/20/25	0086197	Bettermynd Inc	5355	Other Contracted Serv.	15,435.50	15,435.50
11/13/25	0086060	B&h Photo Video	5840	Equipment	6,202.50	6,202.50
11/20/25	0086192	B&h Photo Video	5673	Studio Equipment Rep.	2,045.24	2,045.24
11/26/25	0086300	Blair Fire Protection LLC	5355	Other Contracted Serv.	226.00	226.00
11/06/25	0085917	Bliffert Lumber & Fuel Co	5238	Maint. & Cust. Supp	102.45	102.45
11/13/25	0086066	Bliffert Lumber & Fuel Co	5238	Maint. & Cust. Supp	67.59	67.59
11/20/25	0086198	Bliffert Lumber & Fuel Co	5238	Maint. & Cust. Supp	32.58	32.58
11/20/25	0086199	Boehm Madisen Lumber Co Inc	5230	Classroom & Lab Supp	2,510.92	2,510.92
11/13/25	0395431	Boer Architects Inc	3411	Resd for Encumbrances	9,763.00	9,763.00
11/13/25	0086067	Bosch Automotive Service Solutions	5243	Other Supplies	1,109.31	1,109.31
11/20/25	0086200	Bosch Automotive Service Solutions	5243	Other Supplies	159.54	159.54
11/13/25	0086068	Bound Tree Medical	5230	Classroom & Lab Supp	3,042.35	3,042.35
11/20/25	0086201	Box INC	5246	Software	3,026.30	3,026.30
11/13/25	0395432	Brinks Incorporated	5355	Other Contracted Serv.	3,725.76	3,725.76
11/26/25	0395742	Bronzeville Kitchen and Lounge LLC	5243	Other Supplies	342.12	342.12
11/26/25	0086301	Buckingham Manufacturing Co Inc	5840	Equipment	9,508.45	9,508.45
11/20/25	0086202	Building Controls & Solutions LLC	5238	Maint. & Cust. Supp	2,078.39	2,078.39
11/06/25	0391014	Building Service Inc	5840	Equipment	121,810.00	121,810.00
11/06/25	0085918	Butters Fetting Co Inc	5355	Other Contracted Serv.	4,794.54	4,794.54
11/13/25	0086069	Butters Fetting Co Inc	5280	Building Repairs	7,335.36	7,335.36
11/20/25	0086203	Butters Fetting Co Inc	3411	Resd for Encumbrances	7,590.00	7,590.00
11/13/25	0086070	Buy Right Auto Inc	5711	Supplies-Resale	393.61	393.61
11/26/25	0086302	Buy Right Auto Inc	5230	Classroom & Lab Supp	211.34	369.17
11/26/25	0086302	Buy Right Auto Inc	5711	Supplies-Resale	157.83	369.17
11/13/25	0086071	Campusworks Inc.	5357	Professional & Consult	33,107.00	33,107.00
11/26/25	0086303	Campusworks Inc.	5357	Professional & Consult	25,098.00	25,098.00
11/06/25	0085919	Cams Inc	5238	Maint. & Cust. Supp	300.00	300.00
11/20/25	0086204	Carl Bloom Associates Inc	5259	Postage	6,046.25	25,365.89
11/20/25	0086204	Carl Bloom Associates Inc	5260	Printing & Duplicating	19,319.64	25,365.89
11/13/25	0395433	Carolina Biological Supply Co	5230	Classroom & Lab Supp	193.59	193.59
11/06/25	0391015	CDW Government Inc	5243	Other Supplies	3,892.00	5,933.75
11/06/25	0391015	CDW Government Inc	5674	Technical Operations	2,041.75	5,933.75
11/13/25	0395434	CDW Government Inc	3411	Resd for Encumbrances	22,092.50	23,677.25
11/13/25	0395434	CDW Government Inc	5282	Off. General Eq. Rep.	1,584.75	23,677.25
11/20/25	0395617	CDW Government Inc	5246	Software	5,780.00	5,780.00
11/26/25	0395743	CDW Government Inc	5454	Telephone	7,212.80	16,075.84
11/26/25	0395743	CDW Government Inc	5840	Equipment	8,863.04	16,075.84
11/13/25	0395435	Cengage Learning	5707	New Book-Resale	1,137.36	1,137.36
11/20/25	0395618	Cengage Learning	5707	New Book-Resale	2,405.97	2,405.97
11/06/25	0391043	Charter Communications Holdings LLC	5282	Off. General Eq. Rep.	10,305.48	22,005.48
11/06/25	0391043	Charter Communications Holdings LLC	5840	Equipment	11,700.00	22,005.48
11/20/25	0395638	Charter Communications Holdings LLC	5282	Off. General Eq. Rep.	126,630.00	128,725.62
11/20/25	0395638	Charter Communications Holdings LLC	5454	Telephone	2,095.62	128,725.62
11/13/25	0086072	Chefs Warehouse Midwest Llc Chefs W	5704	Groceries-Resale	6,924.12	6,924.12
11/06/25	0391016	Chyronhego Corporation	5673	Studio Equipment Rep.	5,512.84	5,512.84
11/06/25	0085925	Cintas	5355	Other Contracted Serv.	1,349.66	1,349.66

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Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
11/13/25	0086073	Cintas	5355	Other Contracted Serv.	1,349.66	1,349.66
11/20/25	0086207	Cintas	5355	Other Contracted Serv.	1,349.66	1,349.66
11/13/25	0086074	Cintas Corporation	5355	Other Contracted Serv.	1,123.19	1,123.19
11/13/25	0086075	Cintas Corporation	5355	Other Contracted Serv.	58.87	58.87
11/06/25	0085926	Cintas Corporation Floor Matts	5355	Other Contracted Serv.	233.16	233.16
11/13/25	0086076	Cintas Corporation Floor Matts	5355	Other Contracted Serv.	131.80	131.80
11/20/25	0086208	Cintas Corporation Floor Matts	5355	Other Contracted Serv.	131.80	131.80
11/26/25	0086305	Cintas Corporation Floor Matts	5355	Other Contracted Serv.	320.78	320.78
11/06/25	0085927	City of Mequon	5455	Water	4,089.47	4,089.47
11/06/25	0085928	City of Oak Creek	5355	Other Contracted Serv.	81.30	81.30
11/13/25	0086077	City of West Allis	5243	Other Supplies	95.99	95.99
11/06/25	0391017	Clothes Clinic Inc	5714	Classroom & Lab Supplies	1,456.99	1,456.99
11/26/25	0086306	Cognia Inc.	5220	Membership & Subscript	4,000.00	4,000.00
11/13/25	0086078	Cohere Beauty Omaha Inc	5230	Classroom & Lab Supp	2,293.96	2,293.96
11/26/25	0086307	Cohere Beauty Omaha Inc	5711	Supplies-Resale	261.45	261.45
11/20/25	0086235	Colt LaChance	5281	Classroom/Lab Eq. Rep.	2,470.57	2,470.57
11/26/25	0086333	Colt LaChance	5281	Classroom/Lab Eq. Rep.	1,216.71	2,610.26
11/26/25	0086333	Colt LaChance	5355	Other Contracted Serv.	1,393.55	2,610.26
11/13/25	0086079	Commission on Accreditation	5220	Membership & Subscript	3,075.00	3,075.00
11/20/25	0086209	Commission on Accreditation for	5220	Membership & Subscript	3,800.00	3,800.00
11/06/25	0085929	Compost Crusader LLC	5359	Waste Disposal	328.00	328.00
11/20/25	0086210	Computing Technology Industry Assoc	5707	New Book-Resale	23,200.00	23,200.00
11/13/25	0395436	Concord Consulting Group of IL Inc	3411	Resd for Encumbrances	4,500.00	9,000.00
11/13/25	0395436	Concord Consulting Group of IL Inc	5830	Imprvmnts/Remdling	4,500.00	9,000.00
11/26/25	0395744	Concord Consulting Group of IL Inc	5830	Imprvmnts/Remdling	4,500.00	4,500.00
11/20/25	0086211	Condor Aviation Inc	5230	Classroom & Lab Supp	155.00	155.00
11/13/25	0395437	Consilience Group LLC	5355	Other Contracted Serv.	4,160.00	16,243.33
11/13/25	0395437	Consilience Group LLC	5357	Professional & Consult	12,083.33	16,243.33
11/26/25	0086308	Constellation Energy Corporation	3411	Resd for Encumbrances	333.20	333.20
11/06/25	0085930	Cook Specialty Co Inc	5714	Classroom & Lab Supplies	98.33	98.33
11/13/25	0086081	Cook Specialty Co Inc	5714	Classroom & Lab Supplies	14.20	14.20
11/26/25	0086310	Coolsys Commercial & Industrial Sol	5281	Classroom/Lab Eq. Rep.	5,656.96	5,656.96
11/06/25	0086003	Corey J. Redmond	5201	Travel Expenses	122.05	122.05
11/13/25	0395438	Cotter Consulting Inc	3411	Resd for Encumbrances	5,726.00	10,316.00
11/13/25	0395438	Cotter Consulting Inc	5830	Imprvmnts/Remdling	4,590.00	10,316.00
11/06/25	0085932	County of Milwaukee	5243	Other Supplies	309.95	309.95
11/06/25	0085933	Cozzini Bros Inc	5714	Classroom & Lab Supplies	93.65	93.65
11/26/25	0086311	Cozzini Bros Inc	5714	Classroom & Lab Supplies	93.65	93.65
11/06/25	0391018	Creative Business Interiors Inc	5840	Equipment	2,683.32	2,683.32
11/13/25	0395439	Creative Constructors LLC	5830	Imprvmnts/Remdling	99,750.00	99,750.00
11/06/25	0085934	Crescent Electric Supply Co	5238	Maint. & Cust. Supp	212.66	212.66
11/13/25	0086082	D2G Group LLC	5238	Maint. & Cust. Supp	589.73	9,327.22
11/13/25	0086082	D2G Group LLC	5840	Equipment	8,737.49	9,327.22
11/13/25	0395419	Daniel E Pfeifer	5363	Officials	210.00	210.00
11/13/25	0086083	Darby Dental Supply LLC	5230	Classroom & Lab Supp	464.10	464.10
11/26/25	0086312	Darby Dental Supply LLC	5230	Classroom & Lab Supp	388.70	388.70
11/13/25	0395420	David M. Rowe	5201	Travel Expenses	178.50	178.50
11/13/25	0395440	Deer District LLC	5501	Student Activities	48,750.00	48,750.00
11/20/25	0086213	Deere & Company	5840	Equipment	35,373.51	35,373.51
11/06/25	0085948	Deja Garner	5201	Travel Expenses	136.27	136.27
11/06/25	0085937	DeLuca and Hartman Construction Inc	5355	Other Contracted Serv.	2,580.00	2,580.00
11/26/25	0086313	DeLuca and Hartman Construction Inc	5355	Other Contracted Serv.	600.00	600.00
11/13/25	0395416	Dennis J. Heltemes	5363	Officials	330.00	330.00
11/26/25	0395745	DENT Instruments Inc	5248	Classrm/Lab Equip.	2,107.00	2,107.00
11/13/25	0086085	Department of Health Services	5220	Membership & Subscript	1,250.00	1,250.00
11/20/25	0086214	Development Cubed Software Inc	5501	Student Activities	4,455.00	4,455.00
11/26/25	0086314	Digicopy Inc	5260	Printing & Duplicating	79.00	79.00
11/13/25	0086086	Dimensions Educational Research Fou	5220	Membership & Subscript	600.00	600.00
11/26/25	0086304	DISA Global Solutions Inc Castle Br	5355	Other Contracted Serv.	39.00	39.00
11/13/25	0086087	Disc Cloners Plus Inc	5243	Other Supplies	560.00	560.00
11/26/25	0086315	Docuseek LLC	5220	Membership & Subscript	150.00	150.00
11/06/25	0085938	Douglas Stewart Co Inc	5711	Supplies-Resale	2,519.11	2,519.11
11/13/25	0086089	Douglas Stewart Co Inc	5711	Supplies-Resale	90.60	90.60
11/26/25	0086316	Douglas Stewart Co Inc	5711	Supplies-Resale	1,314.04	1,314.04
11/06/25	0085935	D Stafford & Associates	3411	Resd for Encumbrances	450.00	450.00

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11/06/25	0391019	Duet Resource Group	3411	Resd for Encumbrances	22,028.60	22,028.60
11/20/25	0086215	Duet Resource Group	5840	Equipment	21,490.08	21,490.08
11/20/25	0395619	Duet Resource Group	5840	Equipment	13,091.10	13,091.10
11/13/25	0395441	EE Consultants LLC	5352	Contracted Employment	5,721.00	5,721.00
11/06/25	0085963	Elkhorn Bus Service	5201	Travel Expenses	1,100.00	1,100.00
11/26/25	0395746	Ellucian Company LLC	5840	Equipment	32,796.00	32,796.00
11/20/25	0086216	Elsevier	5714	Classroom & Lab Supplies	544.00	9,890.50
11/20/25	0086216	Elsevier	5840	Equipment	9,346.50	9,890.50
11/06/25	0391003	Emily S. Lehnen	5201	Travel Expenses	102.20	227.20
11/06/25	0391003	Emily S. Lehnen	5211	Seminars & Workshops	125.00	227.20
11/13/25	0395423	Emily Summers	5201	Travel Expenses	213.36	213.36
11/06/25	0391020	Engberg Anderson Inc	3411	Resd for Encumbrances	4,690.00	4,690.00
11/13/25	0395442	Engberg Anderson Inc	3411	Resd for Encumbrances	8,292.50	8,292.50
11/26/25	0395747	Engberg Anderson Inc	3411	Resd for Encumbrances	720.00	720.00
11/06/25	0085939	Engelhardt Dairy of Wisconsin LLC	5704	Groceries-Resale	1,001.12	1,001.12
11/26/25	0086317	EPU Personal Self Defense System LL	5355	Other Contracted Serv.	600.00	600.00
11/06/25	0391021	Equalingua LLC	5668	Program Production	450.00	450.00
11/26/25	0086318	ESCO Institute LTD	5714	Classroom & Lab Supplies	2,474.00	2,474.00
11/13/25	0395443	Evertz USA Inc	3411	Resd for Encumbrances	3,670.00	3,670.00
11/06/25	0085920	Evonne B. Carter	5243	Other Supplies	32.00	32.00
11/26/25	0086309	Exelon Corporation	5450	Gas	5,331.17	5,331.17
11/06/25	0085940	FairWave Holdings	5704	Groceries-Resale	307.95	307.95
11/13/25	0086090	FairWave Holdings	5704	Groceries-Resale	1,130.10	1,130.10
11/06/25	0085941	Fastenal Company	5238	Maint. & Cust. Supp	55.50	55.50
11/06/25	0085942	Federal Express Corp	5675	Traffic	27.58	288.64
11/06/25	0085942	Federal Express Corp	5707	New Book-Resale	261.06	288.64
11/13/25	0086091	Federal Express Corp	5707	New Book-Resale	267.82	267.82
11/20/25	0086217	Federal Express Corp	5707	New Book-Resale	116.69	116.69
11/26/25	0086319	Federal Express Corp	5707	New Book-Resale	375.92	375.92
11/20/25	0086218	Feeding America Eastern Wi, Inc	5243	Other Supplies	4,226.84	4,226.84
11/13/25	0086150	Fernando A. Riveros	5363	Officials	240.00	240.00
11/20/25	0086219	Filtration Concepts Inc	5238	Maint. & Cust. Supp	181.24	181.24
11/06/25	0085943	Fire by Design Inc	5830	Imprvmnts/Remdling	6,925.00	6,925.00
11/20/25	0086220	Fire by Design Inc	5830	Imprvmnts/Remdling	8,300.00	8,300.00
11/13/25	0086092	First Out Rescue Equipment LLC	5840	Equipment	4,790.00	4,790.00
11/06/25	0085944	Fisher Scientific Company LLC	5230	Classroom & Lab Supp	163.45	163.45
11/13/25	0086093	Fisher Scientific Company LLC	5230	Classroom & Lab Supp	67.24	67.24
11/26/25	0086320	Fisher Scientific Company LLC	5230	Classroom & Lab Supp	402.78	10,181.35
11/26/25	0086320	Fisher Scientific Company LLC	5248	Classrm/Lab Equip.	9,778.57	10,181.35
11/20/25	0395620	Flinn Scientific Inc	5840	Equipment	527.86	527.86
11/26/25	0395748	Forest Incentives Ltd	5243	Other Supplies	1,022.95	1,320.48
11/26/25	0395748	Forest Incentives Ltd	5259	Postage	297.53	1,320.48
11/06/25	0085945	Fortune International, LLC	5704	Groceries-Resale	9,176.62	9,176.62
11/20/25	0395621	Forward Space LLC	3411	Resd for Encumbrances	188,177.62	188,177.62
11/26/25	0086321	Fujifilm Graphic Systems	5244	Production Supplies	1,960.35	1,960.35
11/06/25	0085946	Galls Parent Holdings LLC	5243	Other Supplies	18.24	18.24
11/20/25	0086221	Galls Parent Holdings LLC	5243	Other Supplies	117.66	117.66
11/26/25	0086322	Galls Parent Holdings LLC	5243	Other Supplies	99.42	99.42
11/06/25	0085947	Gallup Inc	5355	Other Contracted Serv.	5,775.00	5,775.00
11/26/25	0395749	Gardner Builders Milwaukee Llc	5830	Imprvmnts/Remdling	17,659.35	17,659.35
11/06/25	0085949	General Communications Inc	5355	Other Contracted Serv.	968.72	968.72
11/26/25	0086323	General Mitchell Int'l Airport	5355	Other Contracted Serv.	1.00	1.00
11/06/25	0085950	Getinge USA Sales LLC	5281	Classroom/Lab Eq. Rep.	781.61	781.61
11/06/25	0085951	GFL Solid Waste Midwest LLC	5359	Waste Disposal	7,877.53	7,877.53
11/06/25	0085968	Glenn A. Mathews	5201	Travel Expenses	122.48	122.48
11/06/25	0085952	Global Equipment Company Inc	3411	Resd for Encumbrances	1,013.59	4,553.88
11/06/25	0085952	Global Equipment Company Inc	5238	Maint. & Cust. Supp	219.91	4,553.88
11/06/25	0085952	Global Equipment Company Inc	5840	Equipment	3,320.38	4,553.88
11/20/25	0086222	Global Equipment Company Inc	3411	Resd for Encumbrances	734.12	734.12
11/13/25	0086094	Global Water Technology, Inc	5238	Maint. & Cust. Supp	369.05	369.05
11/26/25	0086324	Global Water Technology, Inc	5238	Maint. & Cust. Supp	1,494.20	1,494.20
11/26/25	0086325	Gloria Kay Uniforms Inc	5711	Supplies-Resale	285.00	285.00
11/20/25	0086223	GM Supplies	5243	Other Supplies	558.00	558.00
11/20/25	0086224	Goodheart-Willcox Publisher	5707	New Book-Resale	533.07	533.07
11/13/25	0086095	Grafton Ace Hardware	5230	Classroom & Lab Supp	35.52	35.52

Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
11/06/25	0085953	Graybar Electric Inc	5840	Equipment	3,133.46	3,133.46
11/20/25	0086225	Graybar Electric Inc	5238	Maint. & Cust. Supp	241.52	241.52
11/26/25	0086327	Graybar Electric Inc	5238	Maint. & Cust. Supp	322.08	322.08
11/13/25	0395445	Gray Miller Persh LLP	5361	Legal Services	2,747.00	2,747.00
11/13/25	0086096	Grimco Inc	5244	Production Supplies	474.38	474.38
11/26/25	0086328	Grimco Inc	5244	Production Supplies	1,027.44	1,027.44
11/06/25	0391022	Grunau Co Inc	3411	Resd for Encumbrances	26,914.55	42,386.15
11/06/25	0391022	Grunau Co Inc	5830	Imprvmnts/Remdling	15,471.60	42,386.15
11/13/25	0395446	Grunau Co Inc	5355	Other Contracted Serv.	8,670.83	8,670.83
11/20/25	0395623	Grunau Co Inc	5355	Other Contracted Serv.	3,573.88	3,573.88
11/26/25	0395751	Grunau Co Inc	5355	Other Contracted Serv.	11,353.52	13,697.32
11/26/25	0395751	Grunau Co Inc	5830	Imprvmnts/Remdling	2,343.80	13,697.32
11/06/25	0391023	GTM HR Consulting Inc	5357	Professional & Consult	6,840.00	6,840.00
11/26/25	0395752	GTM HR Consulting Inc	5357	Professional & Consult	10.00	10.00
11/26/25	0086329	GuruSquad LLC	5840	Equipment	2,000.00	2,000.00
11/06/25	0085904	Hajoca Corporation	5238	Maint. & Cust. Supp	985.66	985.66
11/13/25	0086042	Hajoca Corporation	5238	Maint. & Cust. Supp	256.96	256.96
11/20/25	0086182	Hajoca Corporation	5238	Maint. & Cust. Supp	196.23	196.23
11/26/25	0086291	Hajoca Corporation	5238	Maint. & Cust. Supp	113.28	113.28
11/13/25	0086098	Hale Outdoor Products LLC	5840	Equipment	26,783.88	26,783.88
11/13/25	0086171	Haley Venne	5363	Officials	160.00	160.00
11/13/25	0395447	Hammel Green & Abrahamson Inc	3411	Resd for Encumbrances	4,849.51	4,849.51
11/20/25	0395624	Hammel Green & Abrahamson Inc	3411	Resd for Encumbrances	450.00	450.00
11/13/25	0086100	Hardware Distributors LTD	5230	Classroom & Lab Supp	991.23	991.23
11/13/25	0086101	Hastings Air Energy Control	5830	Imprvmnts/Remdling	4,736.88	4,736.88
11/06/25	0391024	Hatch Staffing Services Inc	5355	Other Contracted Serv.	891.52	4,131.52
11/06/25	0391024	Hatch Staffing Services Inc	5840	Equipment	3,240.00	4,131.52
11/13/25	0395448	Hatch Staffing Services Inc	5355	Other Contracted Serv.	1,072.61	1,072.61
11/20/25	0395625	Hatch Staffing Services Inc	5355	Other Contracted Serv.	1,114.40	9,754.40
11/20/25	0395625	Hatch Staffing Services Inc	5840	Equipment	8,640.00	9,754.40
11/26/25	0395753	Hatch Staffing Services Inc	5355	Other Contracted Serv.	1,058.68	1,058.68
11/26/25	0395754	Heartland Video Systems Inc	5674	Technical Operations	5,173.00	5,173.00
11/06/25	0085955	Heidelberg USA Inc	5282	Off. General Eq. Rep.	1,002.20	1,002.20
11/06/25	0085956	Hein Electric Supply Co	5840	Equipment	1,162.28	1,162.28
11/20/25	0086226	Henricksen Co	5840	Equipment	7,770.97	7,770.97
11/13/25	0086102	Henry Schein Dental	5243	Other Supplies	10,696.06	10,696.06
11/20/25	0086227	Henry Schein Dental	5711	Supplies-Resale	561.60	561.60
11/26/25	0086330	Herff Jones	5242	Operating Supplies	11,863.50	11,863.50
11/06/25	0085957	Holiday Wholesale Inc.	5704	Groceries-Resale	711.25	711.25
11/13/25	0086103	Holiday Wholesale Inc.	5704	Groceries-Resale	1,709.70	1,709.70
11/20/25	0086228	Holiday Wholesale Inc.	5704	Groceries-Resale	2,370.40	2,370.40
11/26/25	0086331	Honors Graduation LLC	5243	Other Supplies	1,279.00	1,279.00
11/13/25	0086104	Hubbard Wilson & Zelenkova LLC	5357	Professional & Consult	3,750.00	3,750.00
11/13/25	0395449	Hurt Electric Inc	5840	Equipment	2,200.00	2,200.00
11/20/25	0395626	Hy Test Safety Shoe Service	5238	Maint. & Cust. Supp	100.00	100.00
11/06/25	0391025	Industrial Roofing Svcs Inc	3411	Resd for Encumbrances	25,500.00	25,500.00
11/06/25	0085958	Ingram Book Group LLC	5707	New Book-Resale	104.97	104.97
11/13/25	0086105	Ingram Book Group LLC	5707	New Book-Resale	136.96	136.96
11/06/25	0085959	Insight Direct USA, Inc	5282	Off. General Eq. Rep.	1,616.00	1,616.00
11/06/25	0085960	Integrity Environmental Services Inc	3411	Resd for Encumbrances	2,150.00	2,150.00
11/06/25	0391026	Interiorscapes, Inc	5355	Other Contracted Serv.	1,059.58	1,059.58
11/13/25	0395450	Interiorscapes, Inc	5243	Other Supplies	43.55	43.55
11/13/25	0086106	International Institute of Wisconsin	5355	Other Contracted Serv.	823.23	823.23
11/06/25	0391027	Interstate Parking	5243	Other Supplies	138.00	241.00
11/06/25	0391027	Interstate Parking	5419	Building Rental	103.00	241.00
11/26/25	0395755	Interstate Parking	5419	Building Rental	12,500.00	12,500.00
11/13/25	0395451	Itu Absorb Tech Inc	5282	Off. General Eq. Rep.	104.43	231.77
11/13/25	0395451	Itu Absorb Tech Inc	5355	Other Contracted Serv.	127.34	231.77
11/26/25	0395756	Itu Absorb Tech Inc	5282	Off. General Eq. Rep.	104.43	279.06
11/26/25	0395756	Itu Absorb Tech Inc	5355	Other Contracted Serv.	174.63	279.06
11/13/25	0395418	Jack B. Lynch	5363	Officials	210.00	210.00
11/20/25	0086230	Jackson Maccudden Inc	5830	Imprvmnts/Remdling	6,565.00	6,565.00
11/20/25	0395610	Jacqueline C. Malmstadt	5201	Travel Expenses	46.20	46.20
11/13/25	0086123	James K. Momsen	5363	Officials	330.00	330.00
11/13/25	0086118	James McNamara	5363	Officials	160.00	160.00

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11/06/25	0391000	Janay S. Alston-Burnett	5201	Travel Expenses	292.80	292.80
11/13/25	0395412	Jane M. Beyer	5201	Travel Expenses	98.00	98.00
11/13/25	0086055	Jasmine Y. Arabiyat	5201	Travel Expenses	12.60	12.60
11/13/25	0086113	Jean M. Lyons	5363	Officials	405.00	405.00
11/13/25	0395452	JenFryTalks LLC	5357	Professional & Consult	9,000.00	9,000.00
11/20/25	0086229	J.L. Matthews Company Inc	5840	Equipment	2,286.39	2,286.39
11/13/25	0395453	Johnson Controls Building Solutions	5355	Other Contracted Serv.	19,383.00	19,383.00
11/26/25	0395757	Johnson Controls Building Solutions	3411	Resd for Encumbrances	1,682.50	1,292.50
11/26/25	0395757	Johnson Controls Building Solutions	5355	Other Contracted Serv.	(1,823.00)	1,292.50
11/26/25	0395757	Johnson Controls Building Solutions	5840	Equipment	1,433.00	1,292.50
11/06/25	0085961	Johnson's Nursery Inc	5242	Operating Supplies	535.00	535.00
11/20/25	0086231	John Wiley & Sons Inc	5707	New Book-Resale	352.92	352.92
11/20/25	0086232	Joint Review Committee on	5220	Membership & Subscript	2,650.00	2,650.00
11/06/25	0085962	Jones & Bartlett Publishers	5707	New Book-Resale	786.53	786.53
11/20/25	0395627	JS 1962 Master Tenant LLC	5355	Other Contracted Serv.	236,018.20	236,018.20
11/13/25	0086097	Juan D. Guzman	5247	Special Occasions	600.00	600.00
11/13/25	0086099	Kathryn Handel	5363	Officials	210.00	210.00
11/13/25	0086132	Kayla Oberstadt	5363	Officials	210.00	210.00
11/13/25	0086107	Kendall Hunt Publishing Company	5707	New Book-Resale	3,945.74	3,945.74
11/06/25	0391028	Key Code Media	3411	Resd for Encumbrances	9,350.00	9,350.00
11/20/25	0395628	Key Code Media	5674	Technical Operations	2,110.50	2,110.50
11/13/25	0086108	Keystone Automotive Industries	5230	Classroom & Lab Supp	279.82	279.82
11/20/25	0086233	Keystone Automotive Industries	5230	Classroom & Lab Supp	1,203.30	1,203.30
11/13/25	0086109	KL Jack & Co	3411	Resd for Encumbrances	565.44	565.44
11/20/25	0086234	Knupp & Watson & Wallman Inc	5270	Advertising	33,862.83	33,862.83
11/26/25	0086332	Kwik Trip Inc & Subsidiaries	5230	Classroom & Lab Supp	265.83	265.83
11/26/25	0395758	Lake and Pond Solutions LLC	5355	Other Contracted Serv.	455.00	455.00
11/06/25	0391029	Lake Chevrolet Inc	5282	Off. General Eq. Rep.	3,844.05	7,194.30
11/06/25	0391029	Lake Chevrolet Inc	5355	Other Contracted Serv.	3,350.25	7,194.30
11/13/25	0395454	Lake Chevrolet Inc	5355	Other Contracted Serv.	3,368.45	3,368.45
11/20/25	0086236	LaMacchia Holdings LLC	5357	Professional & Consult	2,200.00	2,200.00
11/13/25	0395411	Lauren C. Baker	5201	Travel Expenses	1,289.53	1,289.53
11/20/25	0395605	Lauren C. Baker	5201	Travel Expenses	80.25	80.25
11/13/25	0086110	Level Up Construction	5830	Imprvmnts/Remdling	13,300.00	13,300.00
11/20/25	0086237	Level Up Construction	3411	Resd for Encumbrances	328,700.00	328,700.00
11/26/25	0086334	Level Up Construction	5830	Imprvmnts/Remdling	77,900.00	77,900.00
11/06/25	0391030	LHH Recruitment Solutions Inc	5352	Contracted Employment	3,556.80	7,002.00
11/06/25	0391030	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20	7,002.00
11/20/25	0395629	LHH Recruitment Solutions Inc	5352	Contracted Employment	3,690.18	11,227.71
11/20/25	0395629	LHH Recruitment Solutions Inc	5355	Other Contracted Serv.	647.13	11,227.71
11/20/25	0395629	LHH Recruitment Solutions Inc	5357	Professional & Consult	6,890.40	11,227.71
11/26/25	0395759	LHH Recruitment Solutions Inc	5355	Other Contracted Serv.	125.25	125.25
11/06/25	0085965	Lincoln Electric Company	5230	Classroom & Lab Supp	196.10	196.10
11/13/25	0086111	Lincoln Electric Company	5230	Classroom & Lab Supp	218.00	218.00
11/20/25	0086238	Lincoln Electric Company	5230	Classroom & Lab Supp	2,326.96	2,326.96
11/26/25	0086335	Lincoln Electric Company	5230	Classroom & Lab Supp	1,912.15	1,912.15
11/06/25	0391007	Lois J. Socol	5201	Travel Expenses	266.15	266.15
11/20/25	0086239	LT Kamps LLC	5352	Contracted Employment	7,622.00	7,622.00
11/13/25	0086170	Luis E. Veloz	5363	Officials	140.00	140.00
11/06/25	0391031	Lurie Glass Companies Inc	5355	Other Contracted Serv.	694.00	694.00
11/26/25	0395760	Lurie Glass Companies Inc	5355	Other Contracted Serv.	2,209.00	2,209.00
11/13/25	0086124	Macmillan Publishing Service MPS	5707	New Book-Resale	3,539.27	3,539.27
11/20/25	0086249	Macmillan Publishing Service MPS	5707	New Book-Resale	308.78	308.78
11/26/25	0395761	Madison National Life	2224	Life Insurance Pay	42,584.44	82,972.69
11/26/25	0395761	Madison National Life	2227	Payable to OPEB Trust	38,840.81	82,972.69
11/26/25	0395761	Madison National Life	5104	Life Insurance	1,547.44	82,972.69
11/06/25	0391032	Marchese Inc., V	5704	Groceries-Resale	8,459.12	8,459.12
11/06/25	0391004	Marla McKenna	5355	Other Contracted Serv.	243.75	243.75
11/13/25	0395413	Martha E. Chavarria	5201	Travel Expenses	277.76	277.76
11/13/25	0086115	Matheson Tri-Gas	5230	Classroom & Lab Supp	284.51	284.51
11/20/25	0086242	Matheson Tri-Gas	5230	Classroom & Lab Supp	91.97	91.97
11/06/25	0085967	Matheson Tri-Gas, Inc #3028	5230	Classroom & Lab Supp	412.58	412.58
11/13/25	0086116	Matheson Tri-Gas, Inc #3028	5230	Classroom & Lab Supp	738.45	738.45
11/20/25	0086243	Matheson Tri-Gas, Inc #3028	5230	Classroom & Lab Supp	945.77	982.27
11/20/25	0086243	Matheson Tri-Gas, Inc #3028	5501	Student Activities	36.50	982.27

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Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
11/26/25	0086336	Matheson Tri-Gas, Inc #3028	5230	Classroom & Lab Supp	295.87	295.87
11/13/25	0086160	Matthew E. Sumner	5363	Officials	360.00	360.00
11/26/25	0086337	McKesson HBOC	5230	Classroom & Lab Supp	2,443.48	2,443.48
11/06/25	0391033	Medical Assisting Education Review	5220	Membership & Subscript	1,700.00	1,700.00
11/06/25	0085970	Medical Shipment LLC	5230	Classroom & Lab Supp	3,936.10	3,936.10
11/13/25	0086119	Medical Shipment LLC	5230	Classroom & Lab Supp	194.91	194.91
11/20/25	0086244	Medinger Co Inc., J H	5355	Other Contracted Serv.	27.69	27.69
11/20/25	0086245	Medline Industries	5230	Classroom & Lab Supp	476.11	476.11
11/06/25	0085971	Menards Inc	5230	Classroom & Lab Supp	74.18	232.57
11/06/25	0085971	Menards Inc	5238	Maint. & Cust. Supp	158.39	232.57
11/06/25	0085972	Menards Inc	5238	Maint. & Cust. Supp	303.37	303.37
11/13/25	0086120	Menards Inc	5230	Classroom & Lab Supp	360.45	360.45
11/13/25	0086121	Menards Inc	5244	Production Supplies	1,304.67	1,304.67
11/20/25	0086246	Menards Inc	5230	Classroom & Lab Supp	1,172.29	1,172.29
11/20/25	0086247	Menards Inc	5238	Maint. & Cust. Supp	1,887.29	1,887.29
11/26/25	0086338	Menards Inc	5230	Classroom & Lab Supp	1,133.46	1,379.47
11/26/25	0086338	Menards Inc	5238	Maint. & Cust. Supp	246.01	1,379.47
11/26/25	0086339	Menards Inc	5238	Maint. & Cust. Supp	173.47	686.84
11/26/25	0086339	Menards Inc	5244	Production Supplies	513.37	686.84
11/13/25	0086122	Metropolitan Milwaukee	5248	Classrm/Lab Equip.	11,462.97	11,462.97
11/13/25	0395455	Michael Best & Friedrich LLP	5361	Legal Services	134,497.22	134,497.22
11/20/25	0395609	Michael Lozano	5201	Travel Expenses	290.92	290.92
11/13/25	0395456	Michael McLoone Photography	5363	Officials	255.00	255.00
11/06/25	0085973	Midland Paper Company	5244	Production Supplies	1,370.16	1,370.16
11/20/25	0086248	Midland Paper Company	5244	Production Supplies	1,971.83	1,971.83
11/26/25	0086340	Midland Paper Company	5244	Production Supplies	1,238.62	1,238.62
11/06/25	0391034	Midpoint Consulting Inc	5355	Other Contracted Serv.	2,000.00	2,000.00
11/06/25	0085974	Midwest Thermal Services Inc	5830	Imprvmnts/Remdling	4,249.00	4,249.00
11/06/25	0085975	Milwaukee Water Works	5455	Water	24,768.61	24,768.61
11/13/25	0395457	Minnesota Elevator Inc	5353	Elevator P.M.	528.22	528.22
11/26/25	0395762	Minnesota Elevator Inc	5353	Elevator P.M.	13,112.21	14,168.65
11/26/25	0395762	Minnesota Elevator Inc	5355	Other Contracted Serv.	1,056.44	14,168.65
11/20/25	0086241	M&M Office Interiors LLC	5840	Equipment	8,785.00	8,785.00
11/20/25	0086240	M & M Tree Service	5355	Other Contracted Serv.	5,320.00	5,320.00
11/26/25	0086379	Moett D. Woods	5242	Operating Supplies	37.75	37.75
11/13/25	0395414	Mr. Chris A. Chomicki	5201	Travel Expenses	18.76	18.76
11/13/25	0086088	Mr. David A. Douglas	5363	Officials	300.00	300.00
11/06/25	0391002	Mr. Dean F. Le Blanc	5201	Travel Expenses	187.60	187.60
11/06/25	0086005	Mr. Erik D. Riley	5201	Travel Expenses	134.40	134.40
11/13/25	0086114	Mr. John S. Masloroff	5363	Officials	300.00	300.00
11/06/25	0085964	Mr. Jordan Jung	5201	Travel Expenses	135.47	135.47
11/06/25	0086023	Mr. Joseph M. Tuttle	5201	Travel Expenses	135.80	135.80
11/20/25	0395606	Mr. Patrick S. Hanson	5243	Other Supplies	150.00	150.00
11/13/25	0086117	Mr. Rex M. Mc Kanry	5201	Travel Expenses	568.40	568.40
11/13/25	0395422	Mr. Scott A. Schlipp	5243	Other Supplies	179.73	179.73
11/06/25	0085931	Ms. Beverly A. Cooley	5201	Travel Expenses	120.46	120.46
11/13/25	0086084	Ms. Christine Denny	5363	Officials	210.00	210.00
11/06/25	0085976	MSC Industrial Supply Co Inc	5230	Classroom & Lab Supp	15.45	15.45
11/20/25	0086250	MSC Industrial Supply Co Inc	5230	Classroom & Lab Supp	50.76	50.76
11/26/25	0086341	MSC Industrial Supply Co Inc	5230	Classroom & Lab Supp	2,850.18	2,850.18
11/13/25	0395415	Ms. Corinne A. Guerin	5201	Travel Expenses	134.40	134.40
11/06/25	0085936	Ms. Gretchen A. Davidson	5201	Travel Expenses	199.00	199.00
11/06/25	0085985	Ms. Joyce J. Payne	5243	Other Supplies	42.24	42.24
11/06/25	0391008	Ms. Kelsey R. Uuskallio	5355	Other Contracted Serv.	500.00	500.00
11/13/25	0395424	Ms. Kelsey R. Uuskallio	5355	Other Contracted Serv.	500.00	500.00
11/06/25	0391009	Ms. Laurie L. Van Wieringen	5201	Travel Expenses	314.73	314.73
11/20/25	0395611	Ms. Lia Maxwell	5201	Travel Expenses	6.86	6.86
11/06/25	0391005	Ms. Nadirah S. Muhammad	5201	Travel Expenses	135.80	135.80
11/06/25	0391001	Ms. Sonia M. Harps	5243	Other Supplies	24.32	24.32
11/26/25	0086342	Mueller Communications LLC	5357	Professional & Consult	8,310.29	8,310.29
11/06/25	0085977	MV Corp Inc	5711	Supplies-Resale	1,348.53	1,348.53
11/26/25	0086343	Nakisha G Adams	5352	Contracted Employment	4,003.50	4,003.50
11/13/25	0086125	Napa Auto Parts	5230	Classroom & Lab Supp	254.10	254.10
11/20/25	0086251	Napa Auto Parts	5230	Classroom & Lab Supp	701.88	701.88
11/20/25	0086252	Napa Auto Parts	5230	Classroom & Lab Supp	249.83	249.83

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Check Date	Check Number	Vendor Name		Classification Description	Object Amount	Check Amount
11/26/25	0086344	Napa Auto Parts	5230	Classroom & Lab Supp	1,002.20	1,002.20
11/26/25	0086345	Napa Auto Parts	5230	Classroom & Lab Supp	151.86	151.86
11/26/25	0086346	Nasco Healthcare Inc.	5230	Classroom & Lab Supp	475.38	475.38
11/13/25	0086126	Nassco Inc	5238	Maint. & Cust. Supp	402.22	402.22
11/06/25	0085978	National Association of Dental Labo	5220	Membership & Subscript	400.00	400.00
11/13/25	0086127	National Educational Telecommunicat	5220	Membership & Subscript	300.00	300.00
11/06/25	0085979	National Safety Apparel LLC	5230	Classroom & Lab Supp	3,211.65	3,211.65
11/26/25	0086347	National Testing Network	5355	Other Contracted Serv.	65.00	65.00
11/13/25	0086128	NCS Pearson Inc	5840	Equipment	14,470.00	14,470.00
11/26/25	0086348	Neher Electric Supply Inc	5238	Maint. & Cust. Supp	153.00	153.00
11/06/25	0391035	Neo Soul Productions	5273	Publicity	2,290.00	2,290.00
11/13/25	0086129	Neu's Building Center Inc	5230	Classroom & Lab Supp	814.33	1,172.31
11/13/25	0086129	Neu's Building Center Inc	5238	Maint. & Cust. Supp	357.98	1,172.31
11/26/25	0086349	Neu's Building Center Inc	5238	Maint. & Cust. Supp	954.01	954.01
11/26/25	0395763	Newark Corp	5230	Classroom & Lab Supp	23.40	23.40
11/06/25	0085980	New Carbon Company LLC	5704	Groceries-Resale	438.86	438.86
11/26/25	0086350	New Readers Press	5233	Books	2,075.00	2,075.00
11/06/25	0085921	Nicole R. Caselius	5201	Travel Expenses	178.12	178.12
11/13/25	0086131	Nowak Dental Supplies, Inc.	5711	Supplies-Resale	1,845.99	1,845.99
11/20/25	0086253	Nowak Dental Supplies, Inc.	5711	Supplies-Resale	253.89	253.89
11/26/25	0086351	Nowak Dental Supplies, Inc.	5711	Supplies-Resale	177.30	177.30
11/20/25	0395630	N Schmidt - Reward Strategies, Llc	5357	Professional & Consult	3,655.00	3,655.00
11/13/25	0395458	Occupational Health Centers	5355	Other Contracted Serv.	168.00	168.00
11/26/25	0086352	Ohio Valley Construction Education	5714	Classroom & Lab Supplies	130.00	130.00
11/06/25	0085981	One Source Staffing Inc	5351	Cleaning Services	20,732.73	24,453.37
11/06/25	0085981	One Source Staffing Inc	5352	Contracted Employment	3,720.64	24,453.37
11/13/25	0086133	One Source Staffing Inc	5351	Cleaning Services	19,081.59	23,506.01
11/13/25	0086133	One Source Staffing Inc	5352	Contracted Employment	4,424.42	23,506.01
11/20/25	0086254	One Source Staffing Inc	5351	Cleaning Services	15,320.75	20,031.47
11/20/25	0086254	One Source Staffing Inc	5352	Contracted Employment	4,710.72	20,031.47
11/26/25	0086353	One Source Staffing Inc	5351	Cleaning Services	17,137.15	17,137.15
11/06/25	0085982	Organization Development Consultant	5355	Other Contracted Serv.	1,600.00	1,600.00
11/13/25	0086134	Orkin Commercial Services	5355	Other Contracted Serv.	166.69	166.69
11/13/25	0086135	Orlandini Flooring Inc	5830	Imprvmts/Remdng	4,775.00	4,775.00
11/20/25	0086255	Orlandini Flooring Inc	5840	Equipment	46,755.00	46,755.00
11/06/25	0085983	Oxygen Service Company Inc	5711	Supplies-Resale	3,510.12	3,510.12
11/13/25	0086136	Oxygen Service Company Inc	5230	Classroom & Lab Supp	558.50	2,707.04
11/13/25	0086136	Oxygen Service Company Inc	5235	Instructional Material	648.54	2,707.04
11/13/25	0086136	Oxygen Service Company Inc	5243	Other Supplies	1,500.00	2,707.04
11/20/25	0086256	Oxygen Service Company Inc	5230	Classroom & Lab Supp	711.26	711.26
11/20/25	0395631	Packerland Rent-A-Mat Inc	5355	Other Contracted Serv.	2,822.18	2,822.18
11/06/25	0391036	Papas Bakery Inc	5704	Groceries-Resale	3,283.07	3,283.07
11/06/25	0085984	Patterson Dental Supply Inc	5230	Classroom & Lab Supp	(18.68)	997.54
11/06/25	0085984	Patterson Dental Supply Inc	5281	Classroom/Lab Eq. Rep.	18.68	997.54
11/06/25	0085984	Patterson Dental Supply Inc	5355	Other Contracted Serv.	997.54	997.54
11/13/25	0086137	Pbbs Equipment Corporation	5281	Classroom/Lab Eq. Rep.	425.00	425.00
11/06/25	0085986	Pearson Higher Education	5707	New Book-Resale	2,452.30	2,452.30
11/06/25	0085987	Pepsi Beverages Company	5704	Groceries-Resale	25,284.27	25,284.27
11/06/25	0391037	Personnel Specialists LLC	5352	Contracted Employment	4,844.60	4,844.60
11/13/25	0395459	Personnel Specialists LLC	5352	Contracted Employment	2,419.80	2,419.80
11/20/25	0395632	Personnel Specialists LLC	5352	Contracted Employment	2,529.00	2,529.00
11/26/25	0395764	Personnel Specialists LLC	5352	Contracted Employment	5,285.00	5,285.00
11/13/25	0395417	Phillip J. King	5201	Travel Expenses	126.70	126.70
11/20/25	0395608	Phillip J. King	5201	Travel Expenses	156.99	156.99
11/20/25	0395633	Pierce Engineers, Inc.	3411	Resd for Encumbrances	612.50	612.50
11/06/25	0085988	Pioneer Manufacturing Co	5840	Equipment	15,264.22	15,264.22
11/13/25	0086049	Pitman Company Agfa	5244	Production Supplies	3,525.00	3,525.00
11/26/25	0086293	Pitman Company Agfa	5244	Production Supplies	202.74	202.74
11/20/25	0086257	Pitney Bowes Global Financial Services	5355	Other Contracted Serv.	1,406.94	1,406.94
11/20/25	0086258	Pitney Bowes/Presort Service	5259	Postage	2,426.83	2,426.83
11/06/25	0085989	Pittsburgh Paints Co	5238	Maint. & Cust. Supp	57.24	57.24
11/13/25	0086138	Pittsburgh Paints Co	5238	Maint. & Cust. Supp	688.32	688.32
11/26/25	0086354	Platinum ASC LLC	5211	Seminars & Workshops	550.00	950.00
11/26/25	0086354	Platinum ASC LLC	5246	Software	400.00	950.00
11/13/25	0086139	Platinum Educational Group	5220	Membership & Subscript	475.00	475.00

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11/13/25	0086140	Plunkett Raysich Architects LLP	3411	Resd for Encumbrances	2,220.25	2,220.25
11/20/25	0086259	Plunkett Raysich Architects LLP	3411	Resd for Encumbrances	320.00	320.00
11/13/25	0086141	Pocket Nurse Medical Supplies	5230	Classroom & Lab Supp	1,051.01	1,051.01
11/06/25	0085990	Port A John	5355	Other Contracted Serv.	440.00	440.00
11/06/25	0085991	Positive Polarity LLC	5355	Other Contracted Serv.	1,000.00	1,000.00
11/06/25	0085992	Postmaster	5259	Postage	1,734.29	1,734.29
11/20/25	0086260	Prairie State College	5419	Building Rental	363.00	363.00
11/13/25	0086142	Primex Wireless	5238	Maint. & Cust. Supp	1,490.83	1,490.83
11/06/25	0085993	Pritzlaff Wholesale	5704	Groceries-Resale	656.35	656.35
11/20/25	0086261	Proforma	5711	Supplies-Resale	81.36	81.36
11/13/25	0086144	Proforma Albrecht Inc	5714	Classroom & Lab Supplies	524.64	524.64
11/13/25	0086145	Protocall Services Inc	5355	Other Contracted Serv.	1,800.00	1,800.00
11/06/25	0085995	PTSolutions	5230	Classroom & Lab Supp	2,352.21	2,352.21
11/13/25	0086146	Public Television Major	5660	Affiliation/Mbsps	6,556.00	6,556.00
11/26/25	0086355	QTI Consulting Inc	5357	Professional & Consult	4,620.00	4,620.00
11/06/25	0085996	Quadient Inc Dept 3689	5259	Postage	4,000.00	4,000.00
11/06/25	0085997	Quadient Inc Dept 3689	5412	Rental of Equipment	472.07	472.07
11/13/25	0086147	Quadient Inc Dept 3689	5259	Postage	292.50	292.50
11/26/25	0086356	Quadient Inc Dept 3689	5412	Rental of Equipment	485.61	485.61
11/06/25	0085998	Quick Fuel	5230	Classroom & Lab Supp	574.60	574.60
11/13/25	0086148	Quick Fuel	5230	Classroom & Lab Supp	2,890.27	2,890.27
11/20/25	0086262	Quick Fuel	5230	Classroom & Lab Supp	1,520.02	1,520.02
11/26/25	0086357	Quick Fuel	5230	Classroom & Lab Supp	868.67	868.67
11/13/25	0395460	Quorum Architects Inc	3411	Resd for Encumbrances	5,296.50	5,296.50
11/06/25	0085999	Rams Contracting Ltd	5830	Imprvmnts/Remdling	650.00	650.00
11/20/25	0086263	Rams Contracting Ltd	5830	Imprvmnts/Remdling	650.00	650.00
11/06/25	0085922	Randall T. Casey	5203	Meals	800.00	800.00
11/06/25	0085923	Randall T. Casey	5203	Meals	1,500.00	1,500.00
11/06/25	0085924	Randall T. Casey	5203	Meals	600.00	600.00
11/20/25	0086205	Randall T. Casey	5203	Meals	300.00	300.00
11/20/25	0086206	Randall T. Casey	5203	Meals	500.00	500.00
11/06/25	0086000	Ranger Industries LLC	5243	Other Supplies	4,075.00	4,075.00
11/06/25	0086002	Recycled Office Environments Inc	5830	Imprvmnts/Remdling	341.00	341.00
11/13/25	0086149	Recycled Office Environments Inc	5830	Imprvmnts/Remdling	18,857.75	18,857.75
11/06/25	0086001	Recycle Technologies Inc	5359	Waste Disposal	807.24	807.24
11/20/25	0086264	Reliant Fire Apparatus Inc	5355	Other Contracted Serv.	4,703.33	4,703.33
11/06/25	0086004	Remy Battery Co Inc	5238	Maint. & Cust. Supp	73.20	73.20
11/13/25	0086156	Re'nesa B. Smith	5201	Travel Expenses	32.76	32.76
11/06/25	0391038	Rev.com Inc	5674	Technical Operations	1,879.31	1,879.31
11/13/25	0395461	Ricoh USA Inc	5282	Off. General Eq. Rep.	10,597.18	10,597.18
11/06/25	0391039	Rinderle Door Co	5355	Other Contracted Serv.	455.85	455.85
11/26/25	0395765	Rinderle Door Co	5355	Other Contracted Serv.	976.15	976.15
11/26/25	0086358	Riteway Bus Service Inc	5204	Transportation	15,625.00	15,625.00
11/13/25	0086151	Robert Ferrilli LLC	5840	Equipment	29,600.00	29,600.00
11/26/25	0086359	Robert Ferrilli LLC	5840	Equipment	29,600.00	29,600.00
11/13/25	0086112	Roberto D. Lopez	5363	Officials	140.00	140.00
11/06/25	0086006	ROC Software Systems, Inc	5246	Software	3,354.00	3,354.00
11/06/25	0085966	Rosy A. Lopez	5201	Travel Expenses	121.93	121.93
11/20/25	0086266	Rote Oil Ltd	5242	Operating Supplies	1,229.56	1,229.56
11/26/25	0086360	Royle Printing Co	5260	Printing & Duplicating	11,418.95	11,418.95
11/06/25	0086007	Russell Metals	5230	Classroom & Lab Supp	135.00	135.00
11/20/25	0086267	Russell Metals	5230	Classroom & Lab Supp	1,424.00	1,424.00
11/26/25	0086361	Russell Metals	5230	Classroom & Lab Supp	499.40	499.40
11/20/25	0086184	Saadia Ahmad	5355	Other Contracted Serv.	1,080.00	1,080.00
11/13/25	0395462	Safeway Pest Management Co Inc	5355	Other Contracted Serv.	170.00	170.00
11/20/25	0395634	Safeway Pest Management Co Inc	5355	Other Contracted Serv.	170.00	170.00
11/26/25	0395766	Safeway Pest Management Co Inc	5355	Other Contracted Serv.	170.00	170.00
11/26/25	0086362	SalonCentric Inc	5230	Classroom & Lab Supp	636.18	1,378.00
11/26/25	0086362	SalonCentric Inc	5711	Supplies-Resale	741.82	1,378.00
11/06/25	0391040	San-A-Care Inc	5238	Maint. & Cust. Supp	6,739.25	6,739.25
11/13/25	0395463	San-A-Care Inc	5238	Maint. & Cust. Supp	48.28	48.28
11/20/25	0395635	San-A-Care Inc	5238	Maint. & Cust. Supp	1,169.52	1,169.52
11/26/25	0395767	San-A-Care Inc	5238	Maint. & Cust. Supp	2,355.98	2,355.98
11/20/25	0086194	Sarah E. Bateman	5357	Professional & Consult	37.00	37.00
11/06/25	0391006	Sawsan K. Rizeq	5201	Travel Expenses	336.26	336.26

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Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
11/13/25	0086152	Screening One, Inc	5355	Other Contracted Serv.	14,327.35	14,327.35
11/06/25	0085969	Scribe Opco Inc	5711	Supplies-Resale	305.73	305.73
11/13/25	0086043	Secure Information Destruction LLC	5359	Waste Disposal	1,050.00	1,050.00
11/26/25	0086292	Secure Information Destruction LLC	5355	Other Contracted Serv.	115.50	1,176.00
11/26/25	0086292	Secure Information Destruction LLC	5359	Waste Disposal	1,060.50	1,176.00
11/06/25	0391041	Seek Incorporated	5351	Cleaning Services	3,054.84	3,054.84
11/13/25	0395464	Seek Incorporated	5352	Contracted Employment	2,614.40	2,614.40
11/20/25	0395636	Seek Incorporated	5351	Cleaning Services	5,992.13	7,299.33
11/20/25	0395636	Seek Incorporated	5352	Contracted Employment	1,307.20	7,299.33
11/06/25	0086009	Seek Professionals Llc	5352	Contracted Employment	579.60	579.60
11/13/25	0086153	Seek Professionals Llc	5352	Contracted Employment	724.50	724.50
11/20/25	0086268	Seek Professionals Llc	5352	Contracted Employment	724.50	724.50
11/06/25	0391042	Selzer-Ornst Company	3411	Resd for Encumbrances	4,725.00	33,655.00
11/06/25	0391042	Selzer-Ornst Company	5830	Imprvmnts/Remdling	28,930.00	33,655.00
11/20/25	0395637	Selzer-Ornst Company	5830	Imprvmnts/Remdling	11,421.90	11,421.90
11/26/25	0395768	Selzer-Ornst Company	3411	Resd for Encumbrances	1,234.80	1,234.80
11/26/25	0086363	Shamani Shikwambi	5201	Travel Expenses	791.63	791.63
11/06/25	0086010	Sherwin Williams Company	5238	Maint. & Cust. Supp	4.38	4.38
11/13/25	0086154	Sid Harvey Industries Inc	5230	Classroom & Lab Supp	775.47	775.47
11/13/25	0086155	Signature Graphics Inc	5243	Other Supplies	505.89	505.89
11/06/25	0085994	Smart Interpreting Services	5355	Other Contracted Serv.	3,017.50	3,017.50
11/13/25	0086143	Smart Interpreting Services	5355	Other Contracted Serv.	1,261.32	1,261.32
11/06/25	0086011	Snap-On Industrial	5243	Other Supplies	778.54	778.54
11/06/25	0086012	Sony Electronics Inc	5674	Technical Operations	37,620.00	37,620.00
11/13/25	0086157	Spanish Journal Inc	5830	Imprvmnts/Remdling	200.00	200.00
11/26/25	0395769	Staff Electric Co Inc	5840	Equipment	19,156.26	19,156.26
11/06/25	0086013	Staples Business Advantage	5230	Classroom & Lab Supp	362.04	9,426.17
11/06/25	0086013	Staples Business Advantage	5241	Office Supplies	6,753.69	9,426.17
11/06/25	0086013	Staples Business Advantage	5243	Other Supplies	2,179.86	9,426.17
11/06/25	0086013	Staples Business Advantage	5260	Printing & Duplicating	130.58	9,426.17
11/20/25	0086269	State Industrial Products	5238	Maint. & Cust. Supp	310.16	310.16
11/06/25	0086014	State Painting Company	3411	Resd for Encumbrances	48,689.38	48,689.38
11/26/25	0086364	St Francis Auto Wreckers Inc	5230	Classroom & Lab Supp	55.00	55.00
11/06/25	0086015	Stone Creek Coffee Roasters	5704	Groceries-Resale	869.00	869.00
11/13/25	0086158	Stone Creek Coffee Roasters	5704	Groceries-Resale	1,538.90	1,538.90
11/20/25	0086270	Stone Creek Coffee Roasters	5704	Groceries-Resale	902.00	902.00
11/26/25	0086365	Stone Creek Coffee Roasters	5704	Groceries-Resale	501.60	501.60
11/06/25	0391044	Strang Inc	3411	Resd for Encumbrances	89,000.00	102,948.00
11/06/25	0391044	Strang Inc	5830	Imprvmnts/Remdling	13,948.00	102,948.00
11/13/25	0395465	Strang Inc	3411	Resd for Encumbrances	6,000.00	6,000.00
11/20/25	0395639	Strang Inc	3411	Resd for Encumbrances	3,000.00	3,000.00
11/13/25	0086159	Sugar Leaf Coffee Roasterie LLC	5704	Groceries-Resale	123.68	123.68
11/26/25	0086366	Superior Chemical Corporation	5238	Maint. & Cust. Supp	101.22	101.22
11/26/25	0395770	Superior Vision Insurance Plan of W	5680	Health Exp - Claims	14,213.45	14,213.45
11/13/25	0086080	Suzanna L. Considine	5201	Travel Expenses	212.66	212.66
11/06/25	0086016	Swank Motion Pictures Inc	5220	Membership & Subscript	100.00	100.00
11/06/25	0086017	Sweetbush	5355	Other Contracted Serv.	87.00	87.00
11/20/25	0086272	Synergistic Transformations Llc	5357	Professional & Consult	6,750.00	6,750.00
11/06/25	0086008	Talaya J. Scott	5201	Travel Expenses	141.40	141.40
11/06/25	0086019	Tallman Equipment Co Inc	5230	Classroom & Lab Supp	164.59	164.59
11/13/25	0086161	Tallman Equipment Co Inc	5230	Classroom & Lab Supp	2,904.41	2,904.41
11/20/25	0086271	Tallman Equipment Co Inc	5230	Classroom & Lab Supp	1,110.62	1,110.62
11/06/25	0391010	Tanisha K. Williams	5201	Travel Expenses	203.29	203.29
11/13/25	0086162	Taylor Shore	5201	Travel Expenses	1,040.80	1,040.80
11/20/25	0395640	T&b Electric Inc	3411	Resd for Encumbrances	10,700.00	10,700.00
11/06/25	0086018	T E Interiors Inc	5840	Equipment	5,870.00	5,870.00
11/26/25	0086367	Tekton Inc	5230	Classroom & Lab Supp	210.60	210.60
11/06/25	0391045	Tennant	5355	Other Contracted Serv.	468.82	468.82
11/26/25	0086368	Terra LLC	5355	Other Contracted Serv.	99.00	99.00
11/20/25	0395607	Tessa M. James	5201	Travel Expenses	596.22	596.22
11/13/25	0395466	The Boelter Companies Inc	5714	Classroom & Lab Supplies	335.17	335.17
11/06/25	0085954	The Happy Chef Inc	5714	Classroom & Lab Supplies	19.95	19.95
11/06/25	0086024	The Mosaica Group LLC	5244	Production Supplies	113.49	113.49
11/13/25	0086176	Timothy P. Wood	5363	Officials	100.00	100.00
11/13/25	0086163	Togetherall Inc	5355	Other Contracted Serv.	12,700.00	12,700.00

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Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
11/20/25	0086273	Tosamillers Inc	5355	Other Contracted Serv.	2,811.49	2,811.49
11/26/25	0086369	Total Mechanical Inc	5246	Software	895.00	895.00
11/13/25	0395421	Tracy M. Ruska	5201	Travel Expenses	112.00	112.00
11/06/25	0086020	TriMark Marlinn LLC	5714	Classroom & Lab Supplies	714.36	714.36
11/13/25	0086164	TriMark Marlinn LLC	5714	Classroom & Lab Supplies	671.85	671.85
11/20/25	0086274	TriMark Marlinn LLC	5714	Classroom & Lab Supplies	650.43	650.43
11/26/25	0086370	TriMark Marlinn LLC	5714	Classroom & Lab Supplies	650.62	650.62
11/06/25	0086021	Truck Fleet Services LLC	5281	Classroom/Lab Eq. Rep.	2,800.56	4,694.89
11/06/25	0086021	Truck Fleet Services LLC	5355	Other Contracted Serv.	1,894.33	4,694.89
11/13/25	0086165	Truck Fleet Services LLC	5281	Classroom/Lab Eq. Rep.	1,440.23	2,827.72
11/13/25	0086165	Truck Fleet Services LLC	5355	Other Contracted Serv.	1,387.49	2,827.72
11/20/25	0086275	Truck Fleet Services LLC	5281	Classroom/Lab Eq. Rep.	2,847.23	6,104.51
11/20/25	0086275	Truck Fleet Services LLC	5355	Other Contracted Serv.	3,257.28	6,104.51
11/26/25	0086371	Truck Fleet Services LLC	5281	Classroom/Lab Eq. Rep.	876.06	1,591.37
11/26/25	0086371	Truck Fleet Services LLC	5355	Other Contracted Serv.	715.31	1,591.37
11/06/25	0086022	Trugreen Limited Processing Cntr	5355	Other Contracted Serv.	1,592.86	1,592.86
11/26/25	0086372	Trugreen Limited Processing Cntr	5355	Other Contracted Serv.	391.18	391.18
11/20/25	0086276	Uline	5840	Equipment	689.95	689.95
11/06/25	0086025	Uline, Inc	5243	Other Supplies	124.64	124.64
11/13/25	0086166	Uline, Inc	5243	Other Supplies	212.21	2,384.17
11/13/25	0086166	Uline, Inc	5840	Equipment	2,171.96	2,384.17
11/26/25	0086373	Uline, Inc	5238	Maint. & Cust. Supp	1,621.48	1,621.48
11/06/25	0086026	Unist Inc	5230	Classroom & Lab Supp	115.84	115.84
11/26/25	0395771	UnitedHealthCare Ins Co	2227	Payable to OPEB Trust	387,062.96	387,062.96
11/13/25	0086167	University of Wi-Milwaukee	5211	Seminars & Workshops	220.00	220.00
11/06/25	0086027	UPS	5259	Postage	30.60	30.60
11/13/25	0086168	UPS	5259	Postage	210.89	210.89
11/20/25	0086277	UPS	5230	Classroom & Lab Supp	24.01	253.02
11/20/25	0086277	UPS	5259	Postage	229.01	253.02
11/26/25	0086374	UPS	5259	Postage	30.60	30.60
11/20/25	0395641	Uptown Society LLC	5247	Special Occasions	600.00	600.00
11/20/25	0086278	Urban Myst Alternatives	5840	Equipment	2,466.34	2,466.34
11/06/25	0391046	US Foods, Inc	5704	Groceries-Resale	23,053.96	24,854.21
11/06/25	0391046	US Foods, Inc	5714	Classroom & Lab Supplies	1,800.25	24,854.21
11/20/25	0086279	US Postmaster	5259	Postage	170.14	170.14
11/06/25	0086028	Valley Bakers Cooperative Assn	5704	Groceries-Resale	14.39	359.70
11/06/25	0086028	Valley Bakers Cooperative Assn	5714	Classroom & Lab Supplies	345.31	359.70
11/06/25	0391047	Vanguard Computers Inc	5840	Equipment	47,160.00	47,160.00
11/13/25	0395467	Vanguard Computers Inc	5840	Equipment	157,200.00	157,200.00
11/20/25	0395642	Vanguard Computers Inc	5243	Other Supplies	55.00	55.00
11/26/25	0395772	Vanguard Computers Inc	5840	Equipment	1,706.99	1,706.99
11/06/25	0086029	Veritiv Operating Company	5238	Maint. & Cust. Supp	15,615.05	15,615.05
11/13/25	0086172	Veritiv Operating Company	5238	Maint. & Cust. Supp	1,980.39	1,980.39
11/20/25	0086280	Veritiv Operating Company	5238	Maint. & Cust. Supp	10,888.06	10,888.06
11/26/25	0086375	Veritiv Operating Company	5238	Maint. & Cust. Supp	4,024.52	4,024.52
11/06/25	0086030	Verizon Wireless	5243	Other Supplies	160.14	160.14
11/06/25	0391048	VWR International Llc	5230	Classroom & Lab Supp	894.44	7,307.96
11/06/25	0391048	VWR International Llc	5840	Equipment	6,413.52	7,307.96
11/13/25	0395468	VWR International Llc	5230	Classroom & Lab Supp	715.71	1,053.37
11/13/25	0395468	VWR International Llc	5840	Equipment	337.66	1,053.37
11/20/25	0395643	VWR International Llc	5230	Classroom & Lab Supp	419.21	4,448.65
11/20/25	0395643	VWR International Llc	5840	Equipment	4,029.44	4,448.65
11/06/25	0391049	Waukesha County Area	5355	Other Contracted Serv.	6,945.70	6,945.70
11/06/25	0086031	WDJT TV Limited Partnership	5247	Special Occasions	3,200.00	3,200.00
11/06/25	0086032	Welders Supply Company	5230	Classroom & Lab Supp	10.60	10.60
11/26/25	0395773	West Quarter West LLC	5418	Room Rental	16,475.19	16,475.19
11/13/25	0086173	Wiedenbeck Inc	5230	Classroom & Lab Supp	5,563.80	5,563.80
11/20/25	0086281	Wisconsin Electric Power Co	5450	Gas	1,376.59	1,488.42
11/20/25	0086281	Wisconsin Electric Power Co	5452	Electricity	111.83	1,488.42
11/26/25	0086376	Wisconsin Electric Power Co	5450	Gas	41.07	41.07
11/26/25	0086377	Wisconsin Library Services Inc	5840	Equipment	53,890.00	53,890.00
11/20/25	0086282	Wisconsin Newspaper Association	5355	Other Contracted Serv.	125.00	125.00
11/26/25	0086378	Wisconsin Technical College	5290	Teacher Certification	36,723.80	36,723.80
11/20/25	0086283	Wisconsin Vision Inc	5238	Maint. & Cust. Supp	150.00	300.00
11/20/25	0086283	Wisconsin Vision Inc	5243	Other Supplies	150.00	300.00

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Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
11/13/25	0086175	Witmer Public Safety Group Inc	5230	Classroom & Lab Supp	609.17	609.17
11/20/25	0086284	Woodcraft 506	5248	Classrm/Lab Equip.	399.00	399.00
11/06/25	0086033	WUWM Milwaukee Public Radio	5270	Advertising	1,404.00	1,404.00
11/13/25	0395444	W. W. Grainger, Inc	5230	Classroom & Lab Supp	1,482.83	8,847.31
11/13/25	0395444	W. W. Grainger, Inc	5238	Maint. & Cust. Supp	928.92	8,847.31
11/13/25	0395444	W. W. Grainger, Inc	5673	Studio Equipment Rep.	1,485.49	8,847.31
11/13/25	0395444	W. W. Grainger, Inc	5840	Equipment	4,950.07	8,847.31
11/20/25	0395622	W. W. Grainger, Inc	5230	Classroom & Lab Supp	1,056.04	5,580.49
11/20/25	0395622	W. W. Grainger, Inc	5238	Maint. & Cust. Supp	(8,303.61)	5,580.49
11/20/25	0395622	W. W. Grainger, Inc	5840	Equipment	12,828.06	5,580.49
11/26/25	0395750	W. W. Grainger, Inc	5230	Classroom & Lab Supp	1,284.33	15,235.98
11/26/25	0395750	W. W. Grainger, Inc	5238	Maint. & Cust. Supp	8,990.20	15,235.98
11/26/25	0395750	W. W. Grainger, Inc	5243	Other Supplies	366.85	15,235.98
11/26/25	0395750	W. W. Grainger, Inc	5840	Equipment	4,594.60	15,235.98
11/20/25	0086285	XPPEN Technology Co	5840	Equipment	3,762.00	3,762.00
11/20/25	0086286	YuJa Inc.	5840	Equipment	155,675.98	155,675.98
11/06/25	0086034	Zorn Compressor & Equipment	5355	Other Contracted Serv.	606.20	606.20
					5,180,796.90	

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Check Date	Check Number	Vendor Name	Classification Description	Object Amount	Check Amount
11/26/25	0395771	UnitedHealthCare Ins Co	2227 Payable to OPEB Trust	387,062.96	387,062.96
11/20/25	0086237	Level Up Construction	3411 Resd for Encumbrances	328,700.00	328,700.00
11/06/25	0391011	Absolute Construction Enterprises I	3411 Resd for Encumbrances	323,260.72	323,260.72
11/20/25	0395627	JS 1962 Master Tenant LLC	5355 Other Contracted Serv.	236,018.20	236,018.20
11/20/25	0395621	Forward Space LLC	3411 Resd for Encumbrances	188,177.62	188,177.62
11/13/25	0395467	Vanguard Computers Inc	5840 Equipment	157,200.00	157,200.00
11/20/25	0086286	YuJa Inc.	5840 Equipment	155,675.98	155,675.98
11/13/25	0395455	Michael Best & Friedrich LLP	5361 Legal Services	134,497.22	134,497.22
11/20/25	0395638	Charter Communications Holdings LLC	5282 Off. General Eq. Rep.	126,630.00	128,725.62
11/20/25	0395638	Charter Communications Holdings LLC	5454 Telephone	2,095.62	128,725.62
11/06/25	0391014	Building Service Inc	5840 Equipment	121,810.00	121,810.00
11/06/25	0391044	Strang Inc	3411 Resd for Encumbrances	89,000.00	102,948.00
11/06/25	0391044	Strang Inc	5830 Imprvmnts/Remdling	13,948.00	102,948.00
11/13/25	0395439	Creative Constructors LLC	5830 Imprvmnts/Remdling	99,750.00	99,750.00
11/26/25	0395761	Madison National Life	2224 Life Insurance Pay	42,584.44	82,972.69
11/26/25	0395761	Madison National Life	2227 Payable to OPEB Trust	38,840.81	82,972.69
11/26/25	0395761	Madison National Life	5104 Life Insurance	1,547.44	82,972.69
11/26/25	0086334	Level Up Construction	5830 Imprvmnts/Remdling	77,900.00	77,900.00
11/26/25	0395739	AV Design Group Inc	3411 Resd for Encumbrances	61,672.00	61,672.00
11/26/25	0086377	Wisconsin Library Services Inc	5840 Equipment	53,890.00	53,890.00
11/13/25	0395440	Deer District LLC	5501 Student Activities	48,750.00	48,750.00
11/06/25	0086014	State Painting Company	3411 Resd for Encumbrances	48,689.38	48,689.38
11/06/25	0391047	Vanguard Computers Inc	5840 Equipment	47,160.00	47,160.00
11/20/25	0086255	Orlandini Flooring Inc	5840 Equipment	46,755.00	46,755.00
11/13/25	0086058	AT&T	5840 Equipment	45,984.46	45,984.46
11/06/25	0391022	Grunau Co Inc	3411 Resd for Encumbrances	26,914.55	42,386.15
11/06/25	0391022	Grunau Co Inc	5830 Imprvmnts/Remdling	15,471.60	42,386.15
11/06/25	0391013	Baker Tilly Virchow Krause LLP	5357 Professional & Consult	40,943.00	40,943.00
11/06/25	0086012	Sony Electronics Inc	5674 Technical Operations	37,620.00	37,620.00
11/26/25	0086378	Wisconsin Technical College	5290 Teacher Certification	36,723.80	36,723.80
11/20/25	0086213	Deere & Company	5840 Equipment	35,373.51	35,373.51
11/20/25	0086234	Knupp & Watson & Wallman Inc	5270 Advertising	33,862.83	33,862.83
11/06/25	0391042	Selzer-Ornst Company	3411 Resd for Encumbrances	4,725.00	33,655.00
11/06/25	0391042	Selzer-Ornst Company	5830 Imprvmnts/Remdling	28,930.00	33,655.00
11/13/25	0086071	Campusworks Inc.	5357 Professional & Consult	33,107.00	33,107.00
11/26/25	0395746	Ellucian Company LLC	5840 Equipment	32,796.00	32,796.00
11/13/25	0086151	Robert Ferrilli LLC	5840 Equipment	29,600.00	29,600.00
11/26/25	0086359	Robert Ferrilli LLC	5840 Equipment	29,600.00	29,600.00
11/13/25	0086098	Hale Outdoor Products LLC	5840 Equipment	26,783.88	26,783.88
11/06/25	0391025	Industrial Roofing Svcs Inc	3411 Resd for Encumbrances	25,500.00	25,500.00
11/20/25	0086204	Carl Bloom Associates Inc	5259 Postage	6,046.25	25,365.89
11/20/25	0086204	Carl Bloom Associates Inc	5260 Printing & Duplicating	19,319.64	25,365.89
11/06/25	0085987	Pepsi Beverages Company	5704 Groceries-Resale	25,284.27	25,284.27
11/26/25	0086303	Campusworks Inc.	5357 Professional & Consult	25,098.00	25,098.00
11/06/25	0391046	US Foods, Inc	5704 Groceries-Resale	23,053.96	24,854.21
11/06/25	0391046	US Foods, Inc	5714 Classroom & Lab Supplies	1,800.25	24,854.21
11/06/25	0085975	Milwaukee Water Works	5455 Water	24,768.61	24,768.61
11/06/25	0085981	One Source Staffing Inc	5351 Cleaning Services	20,732.73	24,453.37
11/06/25	0085981	One Source Staffing Inc	5352 Contracted Employment	3,720.64	24,453.37
11/13/25	0395434	CDW Government Inc	3411 Resd for Encumbrances	22,092.50	23,677.25
11/13/25	0395434	CDW Government Inc	5282 Off. General Eq. Rep.	1,584.75	23,677.25
11/13/25	0086133	One Source Staffing Inc	5351 Cleaning Services	19,081.59	23,506.01
11/13/25	0086133	One Source Staffing Inc	5352 Contracted Employment	4,424.42	23,506.01
11/20/25	0086210	Computing Technology Industry Assoc	5707 New Book-Resale	23,200.00	23,200.00
11/06/25	0391019	Duet Resource Group	3411 Resd for Encumbrances	22,028.60	22,028.60
11/06/25	0391043	Charter Communications Holdings LLC	5282 Off. General Eq. Rep.	10,305.48	22,005.48
11/06/25	0391043	Charter Communications Holdings LLC	5840 Equipment	11,700.00	22,005.48
11/20/25	0086215	Duet Resource Group	5840 Equipment	21,490.08	21,490.08
11/20/25	0086188	American Association of	5220 Membership & Subscript	21,080.00	21,080.00
11/06/25	0085911	At&t Mobility	5454 Telephone	20,585.32	20,585.32
11/26/25	0086297	Axon Enterprises Inc	3411 Resd for Encumbrances	20,278.08	20,278.08
11/20/25	0086254	One Source Staffing Inc	5351 Cleaning Services	15,320.75	20,031.47
11/20/25	0086254	One Source Staffing Inc	5352 Contracted Employment	4,710.72	20,031.47
11/13/25	0395453	Johnson Controls Building Solutions	5355 Other Contracted Serv.	19,383.00	19,383.00

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Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
11/13/25	0086064	Bear Construction Company	3411	Resd for Encumbrances	19,212.22	19,212.22
11/26/25	0395769	Staff Electric Co Inc	5840	Equipment	19,156.26	19,156.26
11/13/25	0086149	Recycled Office Environments Inc	5830	Imprvmnts/Remdling	18,857.75	18,857.75
11/26/25	0395749	Gardner Builders Milwaukee Llc	5830	Imprvmnts/Remdling	17,659.35	17,659.35
11/26/25	0086353	One Source Staffing Inc	5351	Cleaning Services	17,137.15	17,137.15
11/13/25	0086054	Anthology Inc	5355	Other Contracted Serv.	16,499.00	16,499.00
11/26/25	0395773	West Quarter West LLC	5418	Room Rental	16,475.19	16,475.19
11/13/25	0395437	Consilience Group LLC	5355	Other Contracted Serv.	4,160.00	16,243.33
11/13/25	0395437	Consilience Group LLC	5357	Professional & Consult	12,083.33	16,243.33
11/26/25	0395743	CDW Government Inc	5454	Telephone	7,212.80	16,075.84
11/26/25	0395743	CDW Government Inc	5840	Equipment	8,863.04	16,075.84
11/26/25	0086358	Riteway Bus Service Inc	5204	Transportation	15,625.00	15,625.00
11/06/25	0086029	Veritiv Operating Company	5238	Maint. & Cust. Supp	15,615.05	15,615.05
11/20/25	0086197	Bettermynd Inc	5355	Other Contracted Serv.	15,435.50	15,435.50
11/06/25	0085988	Pioneer Manufacturing Co	5840	Equipment	15,264.22	15,264.22
11/26/25	0395750	W. W. Grainger, Inc	5230	Classroom & Lab Supp	1,284.33	15,235.98
11/26/25	0395750	W. W. Grainger, Inc	5238	Maint. & Cust. Supp	8,990.20	15,235.98
11/26/25	0395750	W. W. Grainger, Inc	5243	Other Supplies	366.85	15,235.98
11/26/25	0395750	W. W. Grainger, Inc	5840	Equipment	4,594.60	15,235.98
11/13/25	0086128	NCS Pearson Inc	5840	Equipment	14,470.00	14,470.00
11/13/25	0086152	Screening One, Inc	5355	Other Contracted Serv.	14,327.35	14,327.35
11/26/25	0395770	Superior Vision Insurance Plan of W	5680	Health Exp - Claims	14,213.45	14,213.45
11/26/25	0395762	Minnesota Elevator Inc	5353	Elevator P.M.	13,112.21	14,168.65
11/26/25	0395762	Minnesota Elevator Inc	5355	Other Contracted Serv.	1,056.44	14,168.65
11/26/25	0395751	Grunau Co Inc	5355	Other Contracted Serv.	11,353.52	13,697.32
11/26/25	0395751	Grunau Co Inc	5830	Imprvmnts/Remdling	2,343.80	13,697.32
11/13/25	0086052	American Time & Signal Co	5840	Equipment	13,422.65	13,422.65
11/13/25	0086110	Level Up Construction	5830	Imprvmnts/Remdling	13,300.00	13,300.00
11/20/25	0395619	Duet Resource Group	5840	Equipment	13,091.10	13,091.10
11/20/25	0086265	Baird, Robert W & Co	5970	Admin Exp-Debt Service	13,000.00	13,000.00
11/13/25	0086163	Togetherall Inc	5355	Other Contracted Serv.	12,700.00	12,700.00
11/26/25	0395755	Interstate Parking	5419	Building Rental	12,500.00	12,500.00
11/26/25	0086330	Herff Jones	5242	Operating Supplies	11,863.50	11,863.50
11/13/25	0086122	Metropolitan Milwaukee	5248	Classrm/Lab Equip.	11,462.97	11,462.97
11/20/25	0395637	Selzer-Ornst Company	5830	Imprvmnts/Remdling	11,421.90	11,421.90
11/26/25	0086360	Royle Printing Co	5260	Printing & Duplicating	11,418.95	11,418.95
11/20/25	0395629	LHH Recruitment Solutions Inc	5352	Contracted Employment	3,690.18	11,227.71
11/20/25	0395629	LHH Recruitment Solutions Inc	5355	Other Contracted Serv.	647.13	11,227.71
11/20/25	0395629	LHH Recruitment Solutions Inc	5357	Professional & Consult	6,890.40	11,227.71
11/20/25	0086280	Veritiv Operating Company	5238	Maint. & Cust. Supp	10,888.06	10,888.06
11/20/25	0395640	T&b Electric Inc	3411	Resd for Encumbrances	10,700.00	10,700.00
11/13/25	0086102	Henry Schein Dental	5243	Other Supplies	10,696.06	10,696.06
11/13/25	0395461	Ricoh USA Inc	5282	Off. General Eq. Rep.	10,597.18	10,597.18
11/13/25	0395438	Cotter Consulting Inc	3411	Resd for Encumbrances	5,726.00	10,316.00
11/13/25	0395438	Cotter Consulting Inc	5830	Imprvmnts/Remdling	4,590.00	10,316.00
11/26/25	0086320	Fisher Scientific Company LLC	5230	Classroom & Lab Supp	402.78	10,181.35
11/26/25	0086320	Fisher Scientific Company LLC	5248	Classrm/Lab Equip.	9,778.57	10,181.35
11/20/25	0086193	BankMobile Technologies Inc	5355	Other Contracted Serv.	9,965.00	9,965.00
11/20/25	0086216	Elsevier	5714	Classroom & Lab Supplies	544.00	9,890.50
11/20/25	0086216	Elsevier	5840	Equipment	9,346.50	9,890.50
11/13/25	0395431	Boer Architects Inc	3411	Resd for Encumbrances	9,763.00	9,763.00
11/20/25	0395625	Hatch Staffing Services Inc	5355	Other Contracted Serv.	1,114.40	9,754.40
11/20/25	0395625	Hatch Staffing Services Inc	5840	Equipment	8,640.00	9,754.40
11/26/25	0086301	Buckingham Manufacturing Co Inc	5840	Equipment	9,508.45	9,508.45
11/13/25	0086046	Achieving the Dream Inc	5220	Membership & Subscript	9,500.00	9,500.00
11/06/25	0086013	Staples Business Advantage	5230	Classroom & Lab Supp	362.04	9,426.17
11/06/25	0086013	Staples Business Advantage	5241	Office Supplies	6,753.69	9,426.17
11/06/25	0086013	Staples Business Advantage	5243	Other Supplies	2,179.86	9,426.17
11/06/25	0086013	Staples Business Advantage	5260	Printing & Duplicating	130.58	9,426.17
11/06/25	0391028	Key Code Media	3411	Resd for Encumbrances	9,350.00	9,350.00
11/13/25	0086082	D2G Group LLC	5238	Maint. & Cust. Supp	589.73	9,327.22
11/13/25	0086082	D2G Group LLC	5840	Equipment	8,737.49	9,327.22
11/06/25	0085945	Fortune International, LLC	5704	Groceries-Resale	9,176.62	9,176.62
11/13/25	0395436	Concord Consulting Group of IL Inc	3411	Resd for Encumbrances	4,500.00	9,000.00
11/13/25	0395436	Concord Consulting Group of IL Inc	5830	Imprvmnts/Remdling	4,500.00	9,000.00

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11/13/25	0395452	JenFryTalks LLC	5357	Professional & Consult	9,000.00	9,000.00
11/13/25	0395444	W. W. Grainger, Inc	5230	Classroom & Lab Supp	1,482.83	8,847.31
11/13/25	0395444	W. W. Grainger, Inc	5238	Maint. & Cust. Supp	928.92	8,847.31
11/13/25	0395444	W. W. Grainger, Inc	5673	Studio Equipment Rep.	1,485.49	8,847.31
11/13/25	0395444	W. W. Grainger, Inc	5840	Equipment	4,950.07	8,847.31
11/20/25	0086241	M&M Office Interiors LLC	5840	Equipment	8,785.00	8,785.00
11/13/25	0395446	Grunau Co Inc	5355	Other Contracted Serv.	8,670.83	8,670.83
11/13/25	0395428	American Public Television	5665	Network Prog Service	1,989.00	8,621.00
11/13/25	0395428	American Public Television	5840	Equipment	6,632.00	8,621.00
11/26/25	0395738	Allegiance Fundraising Group, LLC	5259	Postage	8,474.00	8,474.00
11/06/25	0391032	Marchese Inc., V	5704	Groceries-Resale	8,459.12	8,459.12
11/26/25	0086342	Mueller Communications LLC	5357	Professional & Consult	8,310.29	8,310.29
11/20/25	0086220	Fire by Design Inc	5830	Imprvmnts/Remdling	8,300.00	8,300.00
11/13/25	0395442	Engberg Anderson Inc	3411	Resd for Encumbrances	8,292.50	8,292.50
11/06/25	0085909	Anthology Inc	5355	Other Contracted Serv.	8,000.00	8,000.00
11/13/25	0086057	ASW Machinery Inc	5840	Equipment	7,888.60	7,888.60
11/06/25	0085951	GFL Solid Waste Midwest LLC	5359	Waste Disposal	7,877.53	7,877.53
11/20/25	0086226	Henricksen Co	5840	Equipment	7,770.97	7,770.97
11/20/25	0086239	LT Kamps LLC	5352	Contracted Employment	7,622.00	7,622.00
11/20/25	0086203	Butters Fetting Co Inc	3411	Resd for Encumbrances	7,590.00	7,590.00
11/13/25	0086069	Butters Fetting Co Inc	5280	Building Repairs	7,335.36	7,335.36
11/06/25	0391048	VWR International Llc	5230	Classroom & Lab Supp	894.44	7,307.96
11/06/25	0391048	VWR International Llc	5840	Equipment	6,413.52	7,307.96
11/20/25	0395636	Seek Incorporated	5351	Cleaning Services	5,992.13	7,299.33
11/20/25	0395636	Seek Incorporated	5352	Contracted Employment	1,307.20	7,299.33
11/06/25	0391029	Lake Chevrolet Inc	5282	Off. General Eq. Rep.	3,844.05	7,194.30
11/06/25	0391029	Lake Chevrolet Inc	5355	Other Contracted Serv.	3,350.25	7,194.30
11/06/25	0391030	LHH Recruitment Solutions Inc	5352	Contracted Employment	3,556.80	7,002.00
11/06/25	0391030	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20	7,002.00
11/06/25	0391049	Waukesha County Area	5355	Other Contracted Serv.	6,945.70	6,945.70
11/06/25	0085943	Fire by Design Inc	5830	Imprvmnts/Remdling	6,925.00	6,925.00
11/13/25	0086072	Chefs Warehouse Midwest Llc Chefs W	5704	Groceries-Resale	6,924.12	6,924.12
11/06/25	0391023	GTM HR Consulting Inc	5357	Professional & Consult	6,840.00	6,840.00
11/13/25	0086041	AAA Acme Lock Co Inc	3411	Resd for Encumbrances	6,825.17	6,825.17
11/20/25	0086272	Synergistic Transformations Llc	5357	Professional & Consult	6,750.00	6,750.00
11/06/25	0391040	San-A-Care Inc	5238	Maint. & Cust. Supp	6,739.25	6,739.25
11/20/25	0086230	Jackson Maccudden Inc	5830	Imprvmnts/Remdling	6,565.00	6,565.00
11/13/25	0086146	Public Television Major	5660	Affiliation/Mbps	6,556.00	6,556.00
11/13/25	0086060	B&h Photo Video	5840	Equipment	6,202.50	6,202.50
11/20/25	0086275	Truck Fleet Services LLC	5281	Classroom/Lab Eq. Rep.	2,847.23	6,104.51
11/20/25	0086275	Truck Fleet Services LLC	5355	Other Contracted Serv.	3,257.28	6,104.51
11/13/25	0086059	Atlas Copco Compressor LLC	5355	Other Contracted Serv.	6,003.91	6,003.91
11/13/25	0395465	Strang Inc	3411	Resd for Encumbrances	6,000.00	6,000.00
11/06/25	0391015	CDW Government Inc	5243	Other Supplies	3,892.00	5,933.75
11/06/25	0391015	CDW Government Inc	5674	Technical Operations	2,041.75	5,933.75
11/06/25	0086018	T E Interiors Inc	5840	Equipment	5,870.00	5,870.00
11/20/25	0395617	CDW Government Inc	5246	Software	5,780.00	5,780.00
11/06/25	0085947	Gallup Inc	5355	Other Contracted Serv.	5,775.00	5,775.00
11/13/25	0395441	EE Consultants LLC	5352	Contracted Employment	5,721.00	5,721.00
11/26/25	0086310	Coolsys Commercial & Industrial Sol	5281	Classroom/Lab Eq. Rep.	5,656.96	5,656.96
11/20/25	0395622	W. W. Grainger, Inc	5230	Classroom & Lab Supp	1,056.04	5,580.49
11/20/25	0395622	W. W. Grainger, Inc	5238	Maint. & Cust. Supp	(8,303.61)	5,580.49
11/20/25	0395622	W. W. Grainger, Inc	5840	Equipment	12,828.06	5,580.49
11/13/25	0086173	Wiedenbeck Inc	5230	Classroom & Lab Supp	5,563.80	5,563.80
11/06/25	0391016	Chyronhego Corporation	5673	Studio Equipment Rep.	5,512.84	5,512.84
11/26/25	0086309	Exelon Corporation	5450	Gas	5,331.17	5,331.17
11/20/25	0086240	M & M Tree Service	5355	Other Contracted Serv.	5,320.00	5,320.00
11/13/25	0395460	Quorum Architects Inc	3411	Resd for Encumbrances	5,296.50	5,296.50
11/26/25	0395764	Personnel Specialists LLC	5352	Contracted Employment	5,285.00	5,285.00
11/26/25	0395754	Heartland Video Systems Inc	5674	Technical Operations	5,173.00	5,173.00
11/20/25	0086191	Anchor Printing Inc	5260	Printing & Duplicating	5,141.35	5,141.35
11/13/25	0395447	Hammel Green & Abrahamson Inc	3411	Resd for Encumbrances	4,849.51	4,849.51
11/06/25	0391037	Personnel Specialists LLC	5352	Contracted Employment	4,844.60	4,844.60
11/06/25	0085918	Butters Fetting Co Inc	5355	Other Contracted Serv.	4,794.54	4,794.54
11/13/25	0086092	First Out Rescue Equipment LLC	5840	Equipment	4,790.00	4,790.00

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11/13/25	0086135	Orlandini Flooring Inc	5830 Imprvmnts/Remdling	4,775.00	4,775.00
11/13/25	0086101	Hastings Air Energy Control	5830 Imprvmnts/Remdling	4,736.88	4,736.88
11/20/25	0086264	Reliant Fire Apparatus Inc	5355 Other Contracted Serv.	4,703.33	4,703.33
11/06/25	0086021	Truck Fleet Services LLC	5281 Classroom/Lab Eq. Rep.	2,800.56	4,694.89
11/06/25	0086021	Truck Fleet Services LLC	5355 Other Contracted Serv.	1,894.33	4,694.89
11/06/25	0391020	Engberg Anderson Inc	3411 Resd for Encumbrances	4,690.00	4,690.00
11/26/25	0086355	QTI Consulting Inc	5357 Professional & Consult	4,620.00	4,620.00
11/06/25	0085952	Global Equipment Company Inc	3411 Resd for Encumbrances	1,013.59	4,553.88
11/06/25	0085952	Global Equipment Company Inc	5238 Maint. & Cust. Supp	219.91	4,553.88
11/06/25	0085952	Global Equipment Company Inc	5840 Equipment	3,320.38	4,553.88
11/26/25	0395744	Concord Consulting Group of IL Inc	5830 Imprvmnts/Remdling	4,500.00	4,500.00
11/13/25	0086044	Accreditation Commission for	5220 Membership & Subscript	4,480.00	4,480.00
11/20/25	0086214	Development Cubed Software Inc	5501 Student Activities	4,455.00	4,455.00
11/20/25	0395643	VWR International Llc	5230 Classroom & Lab Supp	419.21	4,448.65
11/20/25	0395643	VWR International Llc	5840 Equipment	4,029.44	4,448.65
11/06/25	0085974	Midwest Thermal Services Inc	5830 Imprvmnts/Remdling	4,249.00	4,249.00
11/20/25	0086218	Feeding America Eastern Wi, Inc	5243 Other Supplies	4,226.84	4,226.84
11/06/25	0391024	Hatch Staffing Services Inc	5355 Other Contracted Serv.	891.52	4,131.52
11/06/25	0391024	Hatch Staffing Services Inc	5840 Equipment	3,240.00	4,131.52
11/06/25	0085927	City of Mequon	5455 Water	4,089.47	4,089.47
11/06/25	0086000	Ranger Industries LLC	5243 Other Supplies	4,075.00	4,075.00
11/26/25	0086375	Veritiv Operating Company	5238 Maint. & Cust. Supp	4,024.52	4,024.52
11/26/25	0086343	Nakisha G Adams	5352 Contracted Employment	4,003.50	4,003.50
11/06/25	0085996	Quadient Inc Dept 3689	5259 Postage	4,000.00	4,000.00
11/26/25	0086306	Cognia Inc.	5220 Membership & Subscript	4,000.00	4,000.00
11/13/25	0086107	Kendall Hunt Publishing Company	5707 New Book-Resale	3,945.74	3,945.74
11/06/25	0085970	Medical Shipment LLC	5230 Classroom & Lab Supp	3,936.10	3,936.10
11/06/25	0085913	Automatic Entrances of	5238 Maint. & Cust. Supp	3,589.22	3,840.27
11/06/25	0085913	Automatic Entrances of	5280 Building Repairs	251.05	3,840.27
11/20/25	0086209	Commission on Accreditation for	5220 Membership & Subscript	3,800.00	3,800.00
11/20/25	0086285	XPEN Technology Co	5840 Equipment	3,762.00	3,762.00
11/13/25	0086104	Hubbard Wilson & Zelenkova LLC	5357 Professional & Consult	3,750.00	3,750.00
11/13/25	0395432	Brinks Incorporated	5355 Other Contracted Serv.	3,725.76	3,725.76
11/13/25	0395443	Evertz USA Inc	3411 Resd for Encumbrances	3,670.00	3,670.00
11/20/25	0395630	N Schmidt - Reward Strategies, Llc	5357 Professional & Consult	3,655.00	3,655.00
11/20/25	0395623	Grunau Co Inc	5355 Other Contracted Serv.	3,573.88	3,573.88
11/13/25	0086124	Macmillan Publishing Service MPS	5707 New Book-Resale	3,539.27	3,539.27
11/13/25	0086049	Pitman Company Agfa	5244 Production Supplies	3,525.00	3,525.00
11/06/25	0085983	Oxygen Service Company Inc	5711 Supplies-Resale	3,510.12	3,510.12
11/20/25	0395612	ACD Direct	5355 Other Contracted Serv.	3,458.13	3,458.13
11/13/25	0395454	Lake Chevrolet Inc	5355 Other Contracted Serv.	3,368.45	3,368.45
11/06/25	0086006	ROC Software Systems, Inc	5246 Software	3,354.00	3,354.00
11/13/25	0086130	ACNielsen Corporation	5661 Audience Research	3,324.00	3,324.00
11/06/25	0391036	Papas Bakery Inc	5704 Groceries-Resale	3,283.07	3,283.07
11/06/25	0085979	National Safety Apparel LLC	5230 Classroom & Lab Supp	3,211.65	3,211.65
11/06/25	0086031	WDJT TV Limited Partnership	5247 Special Occasions	3,200.00	3,200.00
11/06/25	0085953	Graybar Electric Inc	5840 Equipment	3,133.46	3,133.46
11/13/25	0086079	Commission on Accreditation	5220 Membership & Subscript	3,075.00	3,075.00
11/06/25	0391041	Seek Incorporated	5351 Cleaning Services	3,054.84	3,054.84
11/06/25	0085910	AT&T	5454 Telephone	3,051.37	3,051.37
11/13/25	0086068	Bound Tree Medical	5230 Classroom & Lab Supp	3,042.35	3,042.35
11/20/25	0086201	Box INC	5246 Software	3,026.30	3,026.30
11/06/25	0085994	Smart Interpreting Services	5355 Other Contracted Serv.	3,017.50	3,017.50
11/20/25	0395639	Strang Inc	3411 Resd for Encumbrances	3,000.00	3,000.00
11/13/25	0086161	Tallman Equipment Co Inc	5230 Classroom & Lab Supp	2,904.41	2,904.41
11/13/25	0086148	Quick Fuel	5230 Classroom & Lab Supp	2,890.27	2,890.27
11/26/25	0086341	MSC Industrial Supply Co Inc	5230 Classroom & Lab Supp	2,850.18	2,850.18
11/13/25	0086165	Truck Fleet Services LLC	5281 Classroom/Lab Eq. Rep.	1,440.23	2,827.72
11/13/25	0086165	Truck Fleet Services LLC	5355 Other Contracted Serv.	1,387.49	2,827.72
11/20/25	0395631	Packerland Rent-A-Mat Inc	5355 Other Contracted Serv.	2,822.18	2,822.18
11/20/25	0086273	Tosamillers Inc	5355 Other Contracted Serv.	2,811.49	2,811.49
11/13/25	0395445	Gray Miller Persh LLP	5361 Legal Services	2,747.00	2,747.00
11/13/25	0086136	Oxygen Service Company Inc	5230 Classroom & Lab Supp	558.50	2,707.04
11/13/25	0086136	Oxygen Service Company Inc	5235 Instructional Material	648.54	2,707.04
11/13/25	0086136	Oxygen Service Company Inc	5243 Other Supplies	1,500.00	2,707.04

Board Bill List Over \$2,500 by Check Amt - Checks Issued in November 2025

Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
11/06/25	0391018	Creative Business Interiors Inc	5840	Equipment	2,683.32	2,683.32
11/20/25	0086232	Joint Review Committee on	5220	Membership & Subscript	2,650.00	2,650.00
11/13/25	0395430	Balestrieri Environmental & Develop	5830	Imprvmnts/Remdling	2,625.00	2,625.00
11/13/25	0395464	Seek Incorporated	5352	Contracted Employment	2,614.40	2,614.40
11/26/25	0086333	Colt LaChance	5281	Classroom/Lab Eq. Rep.	1,216.71	2,610.26
11/26/25	0086333	Colt LaChance	5355	Other Contracted Serv.	1,393.55	2,610.26
11/06/25	0085937	DeLuca and Hartman Construction Inc	5355	Other Contracted Serv.	2,580.00	2,580.00
11/20/25	0395632	Personnel Specialists LLC	5352	Contracted Employment	2,529.00	2,529.00
11/06/25	0085938	Douglas Stewart Co Inc	5711	Supplies-Resale	2,519.11	2,519.11
11/20/25	0086199	Boehm Madisen Lumber Co Inc	5230	Classroom & Lab Supp	2,510.92	2,510.92
					<u>4,896,879.87</u>	

Check Date	Check Number	Vendor Name	Classification Description	Object Amount	Check Amount
11/06/25	0085902	A/E Graphics Inc	3411 Resd for Encumbrances	307.31	1,618.82
11/06/25	0085902	A/E Graphics Inc	5830 Imprvmnts/Remdling	1,311.51	1,618.82
11/06/25	0085903	AAA Acme Lock Co Inc	5238 Maint. & Cust. Supp	13.00	183.50
11/06/25	0085903	AAA Acme Lock Co Inc	5830 Imprvmnts/Remdling	170.50	183.50
11/06/25	0085904	Hajoca Corporation	5238 Maint. & Cust. Supp	985.66	985.66
11/06/25	0085905	Advanced Welding Supply Co Inc	5230 Classroom & Lab Supp	444.70	444.70
11/06/25	0085906	AHLEI	5707 New Book-Resale	282.30	282.30
11/06/25	0085907	Aircraft Spruce & Specialty Co	5230 Classroom & Lab Supp	31.01	31.01
11/06/25	0085908	Alternative Machine Repair Inc	5281 Classroom/Lab Eq. Rep.	2,370.68	2,370.68
11/06/25	0085909	Anthology Inc	5355 Other Contracted Serv.	8,000.00	8,000.00
11/06/25	0085910	AT&T	5454 Telephone	3,051.37	3,051.37
11/06/25	0085911	At&t Mobility	5454 Telephone	20,585.32	20,585.32
11/06/25	0085912	Auto Paint & Supply Co Inc	5230 Classroom & Lab Supp	1,067.79	1,067.79
11/06/25	0085913	Automatic Entrances of	5238 Maint. & Cust. Supp	3,589.22	3,840.27
11/06/25	0085913	Automatic Entrances of	5280 Building Repairs	251.05	3,840.27
11/06/25	0085914	Badger Thermal Unlimited LLC	5238 Maint. & Cust. Supp	71.80	71.80
11/06/25	0085915	Baked MKE - Rachel Schmidbauer	5704 Groceries-Resale	1,115.50	1,115.50
11/06/25	0085916	Best Buy Biz Gov & Educational Sale	5248 Classrm/Lab Equip.	892.31	892.31
11/06/25	0085917	Bliffert Lumber & Fuel Co	5238 Maint. & Cust. Supp	102.45	102.45
11/06/25	0085918	Butters Fetting Co Inc	5355 Other Contracted Serv.	4,794.54	4,794.54
11/06/25	0085919	Cams Inc	5238 Maint. & Cust. Supp	300.00	300.00
11/06/25	0085920	Evonne B. Carter	5243 Other Supplies	32.00	32.00
11/06/25	0085921	Nicole R. Caselius	5201 Travel Expenses	178.12	178.12
11/06/25	0085922	Randall T. Casey	5203 Meals	800.00	800.00
11/06/25	0085923	Randall T. Casey	5203 Meals	1,500.00	1,500.00
11/06/25	0085924	Randall T. Casey	5203 Meals	600.00	600.00
11/06/25	0085925	Cintas	5355 Other Contracted Serv.	1,349.66	1,349.66
11/06/25	0085926	Cintas Corporation Floor Matts	5355 Other Contracted Serv.	233.16	233.16
11/06/25	0085927	City of Mequon	5455 Water	4,089.47	4,089.47
11/06/25	0085928	City of Oak Creek	5355 Other Contracted Serv.	81.30	81.30
11/06/25	0085929	Compost Crusader LLC	5359 Waste Disposal	328.00	328.00
11/06/25	0085930	Cook Specialty Co Inc	5714 Classroom & Lab Supplies	98.33	98.33
11/06/25	0085931	Ms. Beverly A. Cooley	5201 Travel Expenses	120.46	120.46
11/06/25	0085932	County of Milwaukee	5243 Other Supplies	309.95	309.95
11/06/25	0085933	Cozzini Bros Inc	5714 Classroom & Lab Supplies	93.65	93.65
11/06/25	0085934	Crescent Electric Supply Co	5238 Maint. & Cust. Supp	212.66	212.66
11/06/25	0085935	D Stafford & Associates	3411 Resd for Encumbrances	450.00	450.00
11/06/25	0085936	Ms. Gretchen A. Davidson	5201 Travel Expenses	199.00	199.00
11/06/25	0085937	DeLuca and Hartman Construction Inc	5355 Other Contracted Serv.	2,580.00	2,580.00
11/06/25	0085938	Douglas Stewart Co Inc	5711 Supplies-Resale	2,519.11	2,519.11
11/06/25	0085939	Engelhardt Dairy of Wisconsin LLC	5704 Groceries-Resale	1,001.12	1,001.12
11/06/25	0085940	FairWave Holdings	5704 Groceries-Resale	307.95	307.95
11/06/25	0085941	Fastenal Company	5238 Maint. & Cust. Supp	55.50	55.50
11/06/25	0085942	Federal Express Corp	5675 Traffic	27.58	288.64
11/06/25	0085942	Federal Express Corp	5707 New Book-Resale	261.06	288.64
11/06/25	0085943	Fire by Design Inc	5830 Imprvmnts/Remdling	6,925.00	6,925.00
11/06/25	0085944	Fisher Scientific Company LLC	5230 Classroom & Lab Supp	163.45	163.45
11/06/25	0085945	Fortune International, LLC	5704 Groceries-Resale	9,176.62	9,176.62
11/06/25	0085946	Galls Parent Holdings LLC	5243 Other Supplies	18.24	18.24
11/06/25	0085947	Gallup Inc	5355 Other Contracted Serv.	5,775.00	5,775.00
11/06/25	0085948	Deja Garner	5201 Travel Expenses	136.27	136.27
11/06/25	0085949	General Communications Inc	5355 Other Contracted Serv.	968.72	968.72
11/06/25	0085950	Getinge USA Sales LLC	5281 Classroom/Lab Eq. Rep.	781.61	781.61
11/06/25	0085951	GFL Solid Waste Midwest LLC	5359 Waste Disposal	7,877.53	7,877.53
11/06/25	0085952	Global Equipment Company Inc	3411 Resd for Encumbrances	1,013.59	4,553.88
11/06/25	0085952	Global Equipment Company Inc	5238 Maint. & Cust. Supp	219.91	4,553.88
11/06/25	0085952	Global Equipment Company Inc	5840 Equipment	3,320.38	4,553.88
11/06/25	0085953	Graybar Electric Inc	5840 Equipment	3,133.46	3,133.46
11/06/25	0085954	The Happy Chef Inc	5714 Classroom & Lab Supplies	19.95	19.95
11/06/25	0085955	Heidelberg USA Inc	5282 Off. General Eq. Rep.	1,002.20	1,002.20
11/06/25	0085956	Hein Electric Supply Co	5840 Equipment	1,162.28	1,162.28
11/06/25	0085957	Holiday Wholesale Inc.	5704 Groceries-Resale	711.25	711.25
11/06/25	0085958	Ingram Book Group LLC	5707 New Book-Resale	104.97	104.97
11/06/25	0085959	Insight Direct USA, Inc	5282 Off. General Eq. Rep.	1,616.00	1,616.00

Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
11/06/25	0085960	Integrity Environmental Services Inc	3411	Resd for Encumbrances	2,150.00	2,150.00
11/06/25	0085961	Johnson's Nursery Inc	5242	Operating Supplies	535.00	535.00
11/06/25	0085962	Jones & Bartlett Publishers	5707	New Book-Resale	786.53	786.53
11/06/25	0085963	Elkhorn Bus Service	5201	Travel Expenses	1,100.00	1,100.00
11/06/25	0085964	Mr. Jordan Jung	5201	Travel Expenses	135.47	135.47
11/06/25	0085965	Lincoln Electric Company	5230	Classroom & Lab Supp	196.10	196.10
11/06/25	0085966	Rosy A. Lopez	5201	Travel Expenses	121.93	121.93
11/06/25	0085967	Matheson Tri-Gas, Inc #3028	5230	Classroom & Lab Supp	412.58	412.58
11/06/25	0085968	Glenn A. Mathews	5201	Travel Expenses	122.48	122.48
11/06/25	0085969	Scribe Opco Inc	5711	Supplies-Resale	305.73	305.73
11/06/25	0085970	Medical Shipment LLC	5230	Classroom & Lab Supp	3,936.10	3,936.10
11/06/25	0085971	Menards Inc	5230	Classroom & Lab Supp	74.18	232.57
11/06/25	0085971	Menards Inc	5238	Maint. & Cust. Supp	158.39	232.57
11/06/25	0085972	Menards Inc	5238	Maint. & Cust. Supp	303.37	303.37
11/06/25	0085973	Midland Paper Company	5244	Production Supplies	1,370.16	1,370.16
11/06/25	0085974	Midwest Thermal Services Inc	5830	Imprvmnts/Remdling	4,249.00	4,249.00
11/06/25	0085975	Milwaukee Water Works	5455	Water	24,768.61	24,768.61
11/06/25	0085976	MSC Industrial Supply Co Inc	5230	Classroom & Lab Supp	15.45	15.45
11/06/25	0085977	MV Corp Inc	5711	Supplies-Resale	1,348.53	1,348.53
11/06/25	0085978	National Association of Dental Labo	5220	Membership & Subscript	400.00	400.00
11/06/25	0085979	National Safety Apparel LLC	5230	Classroom & Lab Supp	3,211.65	3,211.65
11/06/25	0085980	New Carbon Company LLC	5704	Groceries-Resale	438.86	438.86
11/06/25	0085981	One Source Staffing Inc	5351	Cleaning Services	20,732.73	24,453.37
11/06/25	0085981	One Source Staffing Inc	5352	Contracted Employment	3,720.64	24,453.37
11/06/25	0085982	Organization Development Consultant	5355	Other Contracted Serv.	1,600.00	1,600.00
11/06/25	0085983	Oxygen Service Company Inc	5711	Supplies-Resale	3,510.12	3,510.12
11/06/25	0085984	Patterson Dental Supply Inc	5230	Classroom & Lab Supp	(18.68)	997.54
11/06/25	0085984	Patterson Dental Supply Inc	5281	Classroom/Lab Eq. Rep.	18.68	997.54
11/06/25	0085984	Patterson Dental Supply Inc	5355	Other Contracted Serv.	997.54	997.54
11/06/25	0085985	Ms. Joyce J. Payne	5243	Other Supplies	42.24	42.24
11/06/25	0085986	Pearson Higher Education	5707	New Book-Resale	2,452.30	2,452.30
11/06/25	0085987	Pepsi Beverages Company	5704	Groceries-Resale	25,284.27	25,284.27
11/06/25	0085988	Pioneer Manufacturing Co	5840	Equipment	15,264.22	15,264.22
11/06/25	0085989	Pittsburgh Paints Co	5238	Maint. & Cust. Supp	57.24	57.24
11/06/25	0085990	Port A John	5355	Other Contracted Serv.	440.00	440.00
11/06/25	0085991	Positive Polarity LLC	5355	Other Contracted Serv.	1,000.00	1,000.00
11/06/25	0085992	Postmaster	5259	Postage	1,734.29	1,734.29
11/06/25	0085993	Pritzlaff Wholesale	5704	Groceries-Resale	656.35	656.35
11/06/25	0085994	Smart Interpreting Services	5355	Other Contracted Serv.	3,017.50	3,017.50
11/06/25	0085995	PTSolutions	5230	Classroom & Lab Supp	2,352.21	2,352.21
11/06/25	0085996	Quadient Inc Dept 3689	5259	Postage	4,000.00	4,000.00
11/06/25	0085997	Quadient Inc Dept 3689	5412	Rental of Equipment	472.07	472.07
11/06/25	0085998	Quick Fuel	5230	Classroom & Lab Supp	574.60	574.60
11/06/25	0085999	Rams Contracting Ltd	5830	Imprvmnts/Remdling	650.00	650.00
11/06/25	0086000	Ranger Industries LLC	5243	Other Supplies	4,075.00	4,075.00
11/06/25	0086001	Recycle Technologies Inc	5359	Waste Disposal	807.24	807.24
11/06/25	0086002	Recycled Office Environments Inc	5830	Imprvmnts/Remdling	341.00	341.00
11/06/25	0086003	Corey J. Redmond	5201	Travel Expenses	122.05	122.05
11/06/25	0086004	Remy Battery Co Inc	5238	Maint. & Cust. Supp	73.20	73.20
11/06/25	0086005	Mr. Erik D. Riley	5201	Travel Expenses	134.40	134.40
11/06/25	0086006	ROC Software Systems, Inc	5246	Software	3,354.00	3,354.00
11/06/25	0086007	Russell Metals	5230	Classroom & Lab Supp	135.00	135.00
11/06/25	0086008	Talaya J. Scott	5201	Travel Expenses	141.40	141.40
11/06/25	0086009	Seek Professionals Llc	5352	Contracted Employment	579.60	579.60
11/06/25	0086010	Sherwin Williams Company	5238	Maint. & Cust. Supp	4.38	4.38
11/06/25	0086011	Snap-On Industrial	5243	Other Supplies	778.54	778.54
11/06/25	0086012	Sony Electronics Inc	5674	Technical Operations	37,620.00	37,620.00
11/06/25	0086013	Staples Business Advantage	5230	Classroom & Lab Supp	362.04	9,426.17
11/06/25	0086013	Staples Business Advantage	5241	Office Supplies	6,753.69	9,426.17
11/06/25	0086013	Staples Business Advantage	5243	Other Supplies	2,179.86	9,426.17
11/06/25	0086013	Staples Business Advantage	5260	Printing & Duplicating	130.58	9,426.17
11/06/25	0086014	State Painting Company	3411	Resd for Encumbrances	48,689.38	48,689.38
11/06/25	0086015	Stone Creek Coffee Roasters	5704	Groceries-Resale	869.00	869.00
11/06/25	0086016	Swank Motion Pictures Inc	5220	Membership & Subscript	100.00	100.00
11/06/25	0086017	Sweetbush	5355	Other Contracted Serv.	87.00	87.00

Board Bill List by Check No. - Checks Issued in November 2025

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Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
11/06/25	0086018	T E Interiors Inc	5840	Equipment	5,870.00	5,870.00
11/06/25	0086019	Tallman Equipment Co Inc	5230	Classroom & Lab Supp	164.59	164.59
11/06/25	0086020	TriMark Marlinn LLC	5714	Classroom & Lab Supplies	714.36	714.36
11/06/25	0086021	Truck Fleet Services LLC	5281	Classroom/Lab Eq. Rep.	2,800.56	4,694.89
11/06/25	0086021	Truck Fleet Services LLC	5355	Other Contracted Serv.	1,894.33	4,694.89
11/06/25	0086022	Trugreen Limited Processing Cntr	5355	Other Contracted Serv.	1,592.86	1,592.86
11/06/25	0086023	Mr. Joseph M. Tuttle	5201	Travel Expenses	135.80	135.80
11/06/25	0086024	The Mosaica Group LLC	5244	Production Supplies	113.49	113.49
11/06/25	0086025	Uline, Inc	5243	Other Supplies	124.64	124.64
11/06/25	0086026	Unist Inc	5230	Classroom & Lab Supp	115.84	115.84
11/06/25	0086027	UPS	5259	Postage	30.60	30.60
11/06/25	0086028	Valley Bakers Cooperative Assn	5704	Groceries-Resale	14.39	359.70
11/06/25	0086028	Valley Bakers Cooperative Assn	5714	Classroom & Lab Supplies	345.31	359.70
11/06/25	0086029	Veritiv Operating Company	5238	Maint. & Cust. Supp	15,615.05	15,615.05
11/06/25	0086030	Verizon Wireless	5243	Other Supplies	160.14	160.14
11/06/25	0086031	WDJT TV Limited Partnership	5247	Special Occasions	3,200.00	3,200.00
11/06/25	0086032	Welders Supply Company	5230	Classroom & Lab Supp	10.60	10.60
11/06/25	0086033	WUWM Milwaukee Public Radio	5270	Advertising	1,404.00	1,404.00
11/06/25	0086034	Zorn Compressor & Equipment	5355	Other Contracted Serv.	606.20	606.20
11/13/25	0086039	4IMPRINT	5243	Other Supplies	752.34	752.34
11/13/25	0086040	A/E Graphics Inc	5830	Imprvmnts/Remdling	540.81	540.81
11/13/25	0086041	AAA Acme Lock Co Inc	3411	Resd for Encumbrances	6,825.17	6,825.17
11/13/25	0086042	Hajoca Corporation	5238	Maint. & Cust. Supp	256.96	256.96
11/13/25	0086043	Secure Information Destruction LLC	5359	Waste Disposal	1,050.00	1,050.00
11/13/25	0086044	Accreditation Commission for	5220	Membership & Subscript	4,480.00	4,480.00
11/13/25	0086045	Accuweather Inc	5674	Technical Operations	650.00	650.00
11/13/25	0086046	Achieving the Dream Inc	5220	Membership & Subscript	9,500.00	9,500.00
11/13/25	0086047	Active Foam Products Inc	5230	Classroom & Lab Supp	272.94	272.94
11/13/25	0086048	Advanced Welding Supply Co Inc	5230	Classroom & Lab Supp	443.65	443.65
11/13/25	0086049	Pitman Company Agfa	5244	Production Supplies	3,525.00	3,525.00
11/13/25	0086050	Amazon Web Services, Inc.	5674	Technical Operations	24.16	24.16
11/13/25	0086051	American Dental Accessories	5243	Other Supplies	125.55	125.55
11/13/25	0086052	American Time & Signal Co	5840	Equipment	13,422.65	13,422.65
11/13/25	0086053	American Welding Society	5220	Membership & Subscript	273.00	273.00
11/13/25	0086054	Anthology Inc	5355	Other Contracted Serv.	16,499.00	16,499.00
11/13/25	0086055	Jasmine Y. Arabyiat	5201	Travel Expenses	12.60	12.60
11/13/25	0086056	ASC1 Inc	5281	Classroom/Lab Eq. Rep.	2,242.27	2,242.27
11/13/25	0086057	ASW Machinery Inc	5840	Equipment	7,888.60	7,888.60
11/13/25	0086058	AT&T	5840	Equipment	45,984.46	45,984.46
11/13/25	0086059	Atlas Copco Compressor LLC	5355	Other Contracted Serv.	6,003.91	6,003.91
11/13/25	0086060	B&h Photo Video	5840	Equipment	6,202.50	6,202.50
11/13/25	0086061	BankMobile Technologies Inc	5355	Other Contracted Serv.	2,185.00	2,185.00
11/13/25	0086062	BarCharts Inc	5711	Supplies-Resale	2,316.12	2,316.12
11/13/25	0086063	Batzner Pest Management Inc	5355	Other Contracted Serv.	441.24	441.24
11/13/25	0086064	Bear Construction Company	3411	Resd for Encumbrances	19,212.22	19,212.22
11/13/25	0086065	Bearings Incorporated South	5238	Maint. & Cust. Supp	234.30	234.30
11/13/25	0086066	Bliffert Lumber & Fuel Co	5238	Maint. & Cust. Supp	67.59	67.59
11/13/25	0086067	Bosch Automotive Service Solutions	5243	Other Supplies	1,109.31	1,109.31
11/13/25	0086068	Bound Tree Medical	5230	Classroom & Lab Supp	3,042.35	3,042.35
11/13/25	0086069	Butters Fetting Co Inc	5280	Building Repairs	7,335.36	7,335.36
11/13/25	0086070	Buy Right Auto Inc	5711	Supplies-Resale	393.61	393.61
11/13/25	0086071	Campusworks Inc.	5357	Professional & Consult	33,107.00	33,107.00
11/13/25	0086072	Chefs Warehouse Midwest Lic Chefs W	5704	Groceries-Resale	6,924.12	6,924.12
11/13/25	0086073	Cintas	5355	Other Contracted Serv.	1,349.66	1,349.66
11/13/25	0086074	Cintas Corporation	5355	Other Contracted Serv.	1,123.19	1,123.19
11/13/25	0086075	Cintas Corporation	5355	Other Contracted Serv.	58.87	58.87
11/13/25	0086076	Cintas Corporation Floor Matts	5355	Other Contracted Serv.	131.80	131.80
11/13/25	0086077	City of West Allis	5243	Other Supplies	95.99	95.99
11/13/25	0086078	Cohere Beauty Omaha Inc	5230	Classroom & Lab Supp	2,293.96	2,293.96
11/13/25	0086079	Commission on Accreditation	5220	Membership & Subscript	3,075.00	3,075.00
11/13/25	0086080	Suzanna L. Considine	5201	Travel Expenses	212.66	212.66
11/13/25	0086081	Cook Specialty Co Inc	5714	Classroom & Lab Supplies	14.20	14.20
11/13/25	0086082	D2G Group LLC	5238	Maint. & Cust. Supp	589.73	9,327.22
11/13/25	0086082	D2G Group LLC	5840	Equipment	8,737.49	9,327.22
11/13/25	0086083	Darby Dental Supply LLC	5230	Classroom & Lab Supp	464.10	464.10

Check Date	Check Number	Vendor Name		Classification Description	Object Amount	Check Amount
11/13/25	0086084	Ms. Christine Denny	5363	Officials	210.00	210.00
11/13/25	0086085	Department of Health Services	5220	Membership & Subscript	1,250.00	1,250.00
11/13/25	0086086	Dimensions Educational Research Fou	5220	Membership & Subscript	600.00	600.00
11/13/25	0086087	Disc Cloners Plus Inc	5243	Other Supplies	560.00	560.00
11/13/25	0086088	Mr. David A. Douglas	5363	Officials	300.00	300.00
11/13/25	0086089	Douglas Stewart Co Inc	5711	Supplies-Resale	90.60	90.60
11/13/25	0086090	FairWave Holdings	5704	Groceries-Resale	1,130.10	1,130.10
11/13/25	0086091	Federal Express Corp	5707	New Book-Resale	267.82	267.82
11/13/25	0086092	First Out Rescue Equipment LLC	5840	Equipment	4,790.00	4,790.00
11/13/25	0086093	Fisher Scientific Company LLC	5230	Classroom & Lab Supp	67.24	67.24
11/13/25	0086094	Global Water Technology, Inc	5238	Maint. & Cust. Supp	369.05	369.05
11/13/25	0086095	Grafton Ace Hardware	5230	Classroom & Lab Supp	35.52	35.52
11/13/25	0086096	Grimco Inc	5244	Production Supplies	474.38	474.38
11/13/25	0086097	Juan D. Guzman	5247	Special Occasions	600.00	600.00
11/13/25	0086098	Hale Outdoor Products LLC	5840	Equipment	26,783.88	26,783.88
11/13/25	0086099	Kathryn Handel	5363	Officials	210.00	210.00
11/13/25	0086100	Hardware Distributors LTD	5230	Classroom & Lab Supp	991.23	991.23
11/13/25	0086101	Hastings Air Energy Control	5830	Imprvmnts/Remdling	4,736.88	4,736.88
11/13/25	0086102	Henry Schein Dental	5243	Other Supplies	10,696.06	10,696.06
11/13/25	0086103	Holiday Wholesale Inc.	5704	Groceries-Resale	1,709.70	1,709.70
11/13/25	0086104	Hubbard Wilson & Zelenkova LLC	5357	Professional & Consult	3,750.00	3,750.00
11/13/25	0086105	Ingram Book Group LLC	5707	New Book-Resale	136.96	136.96
11/13/25	0086106	International Institute of Wisconsin	5355	Other Contracted Serv.	823.23	823.23
11/13/25	0086107	Kendall Hunt Publishing Company	5707	New Book-Resale	3,945.74	3,945.74
11/13/25	0086108	Keystone Automotive Industries	5230	Classroom & Lab Supp	279.82	279.82
11/13/25	0086109	KL Jack & Co	3411	Resd for Encumbrances	565.44	565.44
11/13/25	0086110	Level Up Construction	5830	Imprvmnts/Remdling	13,300.00	13,300.00
11/13/25	0086111	Lincoln Electric Company	5230	Classroom & Lab Supp	218.00	218.00
11/13/25	0086112	Roberto D. Lopez	5363	Officials	140.00	140.00
11/13/25	0086113	Jean M. Lyons	5363	Officials	405.00	405.00
11/13/25	0086114	Mr. John S. Masloroff	5363	Officials	300.00	300.00
11/13/25	0086115	Matheson Tri-Gas	5230	Classroom & Lab Supp	284.51	284.51
11/13/25	0086116	Matheson Tri-Gas, Inc #3028	5230	Classroom & Lab Supp	738.45	738.45
11/13/25	0086117	Mr. Rex M. Mc Kanry	5201	Travel Expenses	568.40	568.40
11/13/25	0086118	James McNamara	5363	Officials	160.00	160.00
11/13/25	0086119	Medical Shipment LLC	5230	Classroom & Lab Supp	194.91	194.91
11/13/25	0086120	Menards Inc	5230	Classroom & Lab Supp	360.45	360.45
11/13/25	0086121	Menards Inc	5244	Production Supplies	1,304.67	1,304.67
11/13/25	0086122	Metropolitan Milwaukee	5248	Classrm/Lab Equip.	11,462.97	11,462.97
11/13/25	0086123	James K. Momsen	5363	Officials	330.00	330.00
11/13/25	0086124	Macmillan Publishing Service MPS	5707	New Book-Resale	3,539.27	3,539.27
11/13/25	0086125	Napa Auto Parts	5230	Classroom & Lab Supp	254.10	254.10
11/13/25	0086126	Nassco Inc	5238	Maint. & Cust. Supp	402.22	402.22
11/13/25	0086127	National Educational Telecommunicat	5220	Membership & Subscript	300.00	300.00
11/13/25	0086128	NCS Pearson Inc	5840	Equipment	14,470.00	14,470.00
11/13/25	0086129	Neu's Building Center Inc	5230	Classroom & Lab Supp	814.33	1,172.31
11/13/25	0086129	Neu's Building Center Inc	5238	Maint. & Cust. Supp	357.98	1,172.31
11/13/25	0086130	ACNielsen Corporation	5661	Audience Research	3,324.00	3,324.00
11/13/25	0086131	Nowak Dental Supplies, Inc.	5711	Supplies-Resale	1,845.99	1,845.99
11/13/25	0086132	Kayla Oberstadt	5363	Officials	210.00	210.00
11/13/25	0086133	One Source Staffing Inc	5351	Cleaning Services	19,081.59	23,506.01
11/13/25	0086133	One Source Staffing Inc	5352	Contracted Employment	4,424.42	23,506.01
11/13/25	0086134	Orkin Commercial Services	5355	Other Contracted Serv.	166.69	166.69
11/13/25	0086135	Orlandini Flooring Inc	5830	Imprvmnts/Remdling	4,775.00	4,775.00
11/13/25	0086136	Oxygen Service Company Inc	5230	Classroom & Lab Supp	558.50	2,707.04
11/13/25	0086136	Oxygen Service Company Inc	5235	Instructional Material	648.54	2,707.04
11/13/25	0086136	Oxygen Service Company Inc	5243	Other Supplies	1,500.00	2,707.04
11/13/25	0086137	Pbbs Equipment Corporation	5281	Classroom/Lab Eq. Rep.	425.00	425.00
11/13/25	0086138	Pittsburgh Paints Co	5238	Maint. & Cust. Supp	688.32	688.32
11/13/25	0086139	Platinum Educational Group	5220	Membership & Subscript	475.00	475.00
11/13/25	0086140	Plunkett Raysich Architects LLP	3411	Resd for Encumbrances	2,220.25	2,220.25
11/13/25	0086141	Pocket Nurse Medical Supplies	5230	Classroom & Lab Supp	1,051.01	1,051.01
11/13/25	0086142	Primex Wireless	5238	Maint. & Cust. Supp	1,490.83	1,490.83
11/13/25	0086143	Smart Interpreting Services	5355	Other Contracted Serv.	1,261.32	1,261.32
11/13/25	0086144	Proforma Albrecht Inc	5714	Classroom & Lab Supplies	524.64	524.64

Check Date	Check Number	Vendor Name	Classification Description	Object Amount	Check Amount
11/13/25	0086145	Protocall Services Inc	5355 Other Contracted Serv.	1,800.00	1,800.00
11/13/25	0086146	Public Television Major	5660 Affiliation/Mbps	6,556.00	6,556.00
11/13/25	0086147	Quadient Inc Dept 3689	5259 Postage	292.50	292.50
11/13/25	0086148	Quick Fuel	5230 Classroom & Lab Supp	2,890.27	2,890.27
11/13/25	0086149	Recycled Office Environments Inc	5830 Imprvmnts/Remdling	18,857.75	18,857.75
11/13/25	0086150	Fernando A. Riveros	5363 Officials	240.00	240.00
11/13/25	0086151	Robert Ferrilli LLC	5840 Equipment	29,600.00	29,600.00
11/13/25	0086152	Screening One, Inc	5355 Other Contracted Serv.	14,327.35	14,327.35
11/13/25	0086153	Seek Professionals Llc	5352 Contracted Employment	724.50	724.50
11/13/25	0086154	Sid Harvey Industries Inc	5230 Classroom & Lab Supp	775.47	775.47
11/13/25	0086155	Signature Graphics Inc	5243 Other Supplies	505.89	505.89
11/13/25	0086156	Re'nesa B. Smith	5201 Travel Expenses	32.76	32.76
11/13/25	0086157	Spanish Journal Inc	5830 Imprvmnts/Remdling	200.00	200.00
11/13/25	0086158	Stone Creek Coffee Roasters	5704 Groceries-Resale	1,538.90	1,538.90
11/13/25	0086159	Sugar Leaf Coffee Roasterie LLC	5704 Groceries-Resale	123.68	123.68
11/13/25	0086160	Matthew E. Sumner	5363 Officials	360.00	360.00
11/13/25	0086161	Tallman Equipment Co Inc	5230 Classroom & Lab Supp	2,904.41	2,904.41
11/13/25	0086162	Taylor Shore	5201 Travel Expenses	1,040.80	1,040.80
11/13/25	0086163	Togetherall Inc	5355 Other Contracted Serv.	12,700.00	12,700.00
11/13/25	0086164	TriMark Marlinn LLC	5714 Classroom & Lab Supplies	671.85	671.85
11/13/25	0086165	Truck Fleet Services LLC	5281 Classroom/Lab Eq. Rep.	1,440.23	2,827.72
11/13/25	0086165	Truck Fleet Services LLC	5355 Other Contracted Serv.	1,387.49	2,827.72
11/13/25	0086166	Uline, Inc	5243 Other Supplies	212.21	2,384.17
11/13/25	0086166	Uline, Inc	5840 Equipment	2,171.96	2,384.17
11/13/25	0086167	University of Wi-Milwaukee	5211 Seminars & Workshops	220.00	220.00
11/13/25	0086168	UPS	5259 Postage	210.89	210.89
11/13/25	0086170	Luis E. Veloz	5363 Officials	140.00	140.00
11/13/25	0086171	Haley Venne	5363 Officials	160.00	160.00
11/13/25	0086172	Veritiv Operating Company	5238 Maint. & Cust. Supp	1,980.39	1,980.39
11/13/25	0086173	Wiedenbeck Inc	5230 Classroom & Lab Supp	5,563.80	5,563.80
11/13/25	0086174	Adam L. Wissmueller	5201 Travel Expenses	79.80	79.80
11/13/25	0086175	Witmer Public Safety Group Inc	5230 Classroom & Lab Supp	609.17	609.17
11/13/25	0086176	Timothy P. Wood	5363 Officials	100.00	100.00
11/20/25	0086181	5 Corners Dodge Inc	5230 Classroom & Lab Supp	317.28	317.28
11/20/25	0086182	Hajoca Corporation	5238 Maint. & Cust. Supp	196.23	196.23
11/20/25	0086183	AHLEI	5707 New Book-Resale	56.54	56.54
11/20/25	0086184	Saadia Ahmad	5355 Other Contracted Serv.	1,080.00	1,080.00
11/20/25	0086185	Air One Equipment Inc	5355 Other Contracted Serv.	386.10	386.10
11/20/25	0086186	Alternative Machine Repair Inc	5281 Classroom/Lab Eq. Rep.	1,610.50	1,610.50
11/20/25	0086187	American Association of	5714 Classroom & Lab Supplies	375.00	375.00
11/20/25	0086188	American Association of	5220 Membership & Subscript	21,080.00	21,080.00
11/20/25	0086189	American Medical Technologists	5714 Classroom & Lab Supplies	600.00	600.00
11/20/25	0086190	American Society for Clinical Patho	5220 Membership & Subscript	175.00	175.00
11/20/25	0086191	Anchor Printing Inc	5260 Printing & Duplicating	5,141.35	5,141.35
11/20/25	0086192	B&h Photo Video	5673 Studio Equipment Rep.	2,045.24	2,045.24
11/20/25	0086193	BankMobile Technologies Inc	5355 Other Contracted Serv.	9,965.00	9,965.00
11/20/25	0086194	Sarah E. Bateman	5357 Professional & Consult	37.00	37.00
11/20/25	0086195	Batzner Pest Management Inc	5355 Other Contracted Serv.	149.40	149.40
11/20/25	0086196	Bearings Incorporated South	5238 Maint. & Cust. Supp	36.00	36.00
11/20/25	0086197	Bettermynd Inc	5355 Other Contracted Serv.	15,435.50	15,435.50
11/20/25	0086198	Bliffert Lumber & Fuel Co	5238 Maint. & Cust. Supp	32.58	32.58
11/20/25	0086199	Boehm Madisen Lumber Co Inc	5230 Classroom & Lab Supp	2,510.92	2,510.92
11/20/25	0086200	Bosch Automotive Service Solutions	5243 Other Supplies	159.54	159.54
11/20/25	0086201	Box INC	5246 Software	3,026.30	3,026.30
11/20/25	0086202	Building Controls & Solutions LLC	5238 Maint. & Cust. Supp	2,078.39	2,078.39
11/20/25	0086203	Butters Fetting Co Inc	3411 Resd for Encumbrances	7,590.00	7,590.00
11/20/25	0086204	Carl Bloom Associates Inc	5259 Postage	6,046.25	25,365.89
11/20/25	0086204	Carl Bloom Associates Inc	5260 Printing & Duplicating	19,319.64	25,365.89
11/20/25	0086205	Randall T. Casey	5203 Meals	300.00	300.00
11/20/25	0086206	Randall T. Casey	5203 Meals	500.00	500.00
11/20/25	0086207	Cintas	5355 Other Contracted Serv.	1,349.66	1,349.66
11/20/25	0086208	Cintas Corporation Floor Matts	5355 Other Contracted Serv.	131.80	131.80
11/20/25	0086209	Commission on Accreditation for	5220 Membership & Subscript	3,800.00	3,800.00
11/20/25	0086210	Computing Technology Industry Assoc	5707 New Book-Resale	23,200.00	23,200.00
11/20/25	0086211	Condor Aviation Inc	5230 Classroom & Lab Supp	155.00	155.00

Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
11/20/25	0086212	Alea B. Cross	5201	Travel Expenses	214.11	214.11
11/20/25	0086213	Deere & Company	5840	Equipment	35,373.51	35,373.51
11/20/25	0086214	Development Cubed Software Inc	5501	Student Activities	4,455.00	4,455.00
11/20/25	0086215	Duet Resource Group	5840	Equipment	21,490.08	21,490.08
11/20/25	0086216	Elsevier	5714	Classroom & Lab Supplies	544.00	9,890.50
11/20/25	0086216	Elsevier	5840	Equipment	9,346.50	9,890.50
11/20/25	0086217	Federal Express Corp	5707	New Book-Resale	116.69	116.69
11/20/25	0086218	Feeding America Eastern Wi, Inc	5243	Other Supplies	4,226.84	4,226.84
11/20/25	0086219	Filtration Concepts Inc	5238	Maint. & Cust. Supp	181.24	181.24
11/20/25	0086220	Fire by Design Inc	5830	Imprvmnts/Remdling	8,300.00	8,300.00
11/20/25	0086221	Galls Parent Holdings LLC	5243	Other Supplies	117.66	117.66
11/20/25	0086222	Global Equipment Company Inc	3411	Resd for Encumbrances	734.12	734.12
11/20/25	0086223	GM Supplies	5243	Other Supplies	558.00	558.00
11/20/25	0086224	Goodheart-Willcox Publisher	5707	New Book-Resale	533.07	533.07
11/20/25	0086225	Graybar Electric Inc	5238	Maint. & Cust. Supp	241.52	241.52
11/20/25	0086226	Henricksen Co	5840	Equipment	7,770.97	7,770.97
11/20/25	0086227	Henry Schein Dental	5711	Supplies-Resale	561.60	561.60
11/20/25	0086228	Holiday Wholesale Inc.	5704	Groceries-Resale	2,370.40	2,370.40
11/20/25	0086229	J.L. Matthews Company Inc	5840	Equipment	2,286.39	2,286.39
11/20/25	0086230	Jackson Maccudden Inc	5830	Imprvmnts/Remdling	6,565.00	6,565.00
11/20/25	0086231	John Wiley & Sons Inc	5707	New Book-Resale	352.92	352.92
11/20/25	0086232	Joint Review Committee on	5220	Membership & Subscript	2,650.00	2,650.00
11/20/25	0086233	Keystone Automotive Industries	5230	Classroom & Lab Supp	1,203.30	1,203.30
11/20/25	0086234	Knupp & Watson & Wallman Inc	5270	Advertising	33,862.83	33,862.83
11/20/25	0086235	Colt LaChance	5281	Classroom/Lab Eq. Rep.	2,470.57	2,470.57
11/20/25	0086236	LaMacchia Holdings LLC	5357	Professional & Consult	2,200.00	2,200.00
11/20/25	0086237	Level Up Construction	3411	Resd for Encumbrances	328,700.00	328,700.00
11/20/25	0086238	Lincoln Electric Company	5230	Classroom & Lab Supp	2,326.96	2,326.96
11/20/25	0086239	LT Kamps LLC	5352	Contracted Employment	7,622.00	7,622.00
11/20/25	0086240	M & M Tree Service	5355	Other Contracted Serv.	5,320.00	5,320.00
11/20/25	0086241	M&M Office Interiors LLC	5840	Equipment	8,785.00	8,785.00
11/20/25	0086242	Matheson Tri-Gas	5230	Classroom & Lab Supp	91.97	91.97
11/20/25	0086243	Matheson Tri-Gas, Inc #3028	5230	Classroom & Lab Supp	945.77	982.27
11/20/25	0086243	Matheson Tri-Gas, Inc #3028	5501	Student Activities	36.50	982.27
11/20/25	0086244	Medinger Co Inc., J H	5355	Other Contracted Serv.	27.69	27.69
11/20/25	0086245	Medline Industries	5230	Classroom & Lab Supp	476.11	476.11
11/20/25	0086246	Menards Inc	5230	Classroom & Lab Supp	1,172.29	1,172.29
11/20/25	0086247	Menards Inc	5238	Maint. & Cust. Supp	1,887.29	1,887.29
11/20/25	0086248	Midland Paper Company	5244	Production Supplies	1,971.83	1,971.83
11/20/25	0086249	Macmillan Publishing Service MPS	5707	New Book-Resale	308.78	308.78
11/20/25	0086250	MSC Industrial Supply Co Inc	5230	Classroom & Lab Supp	50.76	50.76
11/20/25	0086251	Napa Auto Parts	5230	Classroom & Lab Supp	701.88	701.88
11/20/25	0086252	Napa Auto Parts	5230	Classroom & Napa Supp	249.83	249.83
11/20/25	0086253	Nowak Dental Supplies, Inc.	5711	Supplies-Resale	253.89	253.89
11/20/25	0086254	One Source Staffing Inc	5351	Cleaning Services	15,320.75	20,031.47
11/20/25	0086254	One Source Staffing Inc	5352	Contracted Employment	4,710.72	20,031.47
11/20/25	0086255	Orlandini Flooring Inc	5840	Equipment	46,755.00	46,755.00
11/20/25	0086256	Oxygen Service Company Inc	5230	Classroom & Lab Supp	711.26	711.26
11/20/25	0086257	Pitney Bowes Global Financial Services	5355	Other Contracted Serv.	1,406.94	1,406.94
11/20/25	0086258	Pitney Bowes/Presort Service	5259	Postage	2,426.83	2,426.83
11/20/25	0086259	Plunkett Raysich Architects LLP	3411	Resd for Encumbrances	320.00	320.00
11/20/25	0086260	Prairie State College	5419	Building Rental	363.00	363.00
11/20/25	0086261	Proforma	5711	Supplies-Resale	81.36	81.36
11/20/25	0086262	Quick Fuel	5230	Classroom & Lab Supp	1,520.02	1,520.02
11/20/25	0086263	Rams Contracting Ltd	5830	Imprvmnts/Remdling	650.00	650.00
11/20/25	0086264	Reliant Fire Apparatus Inc	5355	Other Contracted Serv.	4,703.33	4,703.33
11/20/25	0086265	Baird, Robert W & Co	5970	Admin Exp-Debt Service	13,000.00	13,000.00
11/20/25	0086266	Rote Oil Ltd	5242	Operating Supplies	1,229.56	1,229.56
11/20/25	0086267	Russell Metals	5230	Classroom & Lab Supp	1,424.00	1,424.00
11/20/25	0086268	Seek Professionals Lic	5352	Contracted Employment	724.50	724.50
11/20/25	0086269	State Industrial Products	5238	Maint. & Cust. Supp	310.16	310.16
11/20/25	0086270	Stone Creek Coffee Roasters	5704	Groceries-Resale	902.00	902.00
11/20/25	0086271	Tallman Equipment Co Inc	5230	Classroom & Lab Supp	1,110.62	1,110.62
11/20/25	0086272	Synergistic Transformations Llc	5357	Professional & Consult	6,750.00	6,750.00
11/20/25	0086273	Tosamillers Inc	5355	Other Contracted Serv.	2,811.49	2,811.49

Board Bill List by Check No. - Checks Issued in November 2025

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Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
11/20/25	0086274	TriMark Marlinn LLC	5714	Classroom & Lab Supplies	650.43	650.43
11/20/25	0086275	Truck Fleet Services LLC	5281	Classroom/Lab Eq. Rep.	2,847.23	6,104.51
11/20/25	0086275	Truck Fleet Services LLC	5355	Other Contracted Serv.	3,257.28	6,104.51
11/20/25	0086276	Uline	5840	Equipment	689.95	689.95
11/20/25	0086277	UPS	5230	Classroom & Lab Supp	24.01	253.02
11/20/25	0086277	UPS	5259	Postage	229.01	253.02
11/20/25	0086278	Urban Myst Alternatives	5840	Equipment	2,466.34	2,466.34
11/20/25	0086279	US Postmaster	5259	Postage	170.14	170.14
11/20/25	0086280	Veritiv Operating Company	5238	Maint. & Cust. Supp	10,888.06	10,888.06
11/20/25	0086281	Wisconsin Electric Power Co	5450	Gas	1,376.59	1,488.42
11/20/25	0086281	Wisconsin Electric Power Co	5452	Electricity	111.83	1,488.42
11/20/25	0086282	Wisconsin Newspaper Association	5355	Other Contracted Serv.	125.00	125.00
11/20/25	0086283	Wisconsin Vision Inc	5238	Maint. & Cust. Supp	150.00	300.00
11/20/25	0086283	Wisconsin Vision Inc	5243	Other Supplies	150.00	300.00
11/20/25	0086284	Woodcraft 506	5248	Classrm/Lab Equip.	399.00	399.00
11/20/25	0086285	XPPEN Technology Co	5840	Equipment	3,762.00	3,762.00
11/20/25	0086286	YuJa Inc.	5840	Equipment	155,675.98	155,675.98
11/26/25	0086291	Hajoca Corporation	5238	Maint. & Cust. Supp	113.28	113.28
11/26/25	0086292	Secure Information Destruction LLC	5355	Other Contracted Serv.	115.50	1,176.00
11/26/25	0086292	Secure Information Destruction LLC	5359	Waste Disposal	1,060.50	1,176.00
11/26/25	0086293	Pitman Company Agfa	5244	Production Supplies	202.74	202.74
11/26/25	0086294	Aircraft Spruce & Specialty Co	5230	Classroom & Lab Supp	436.17	436.17
11/26/25	0086295	Allium Holdco Llc	5233	Books	2,475.00	2,475.00
11/26/25	0086296	Automatic Entrances of	5238	Maint. & Cust. Supp	569.10	569.10
11/26/25	0086297	Axon Enterprises Inc	3411	Resd for Encumbrances	20,278.08	20,278.08
11/26/25	0086298	Batzner Pest Management Inc	5355	Other Contracted Serv.	202.33	202.33
11/26/25	0086299	Bearings Incorporated South	5238	Maint. & Cust. Supp	212.78	212.78
11/26/25	0086300	Blair Fire Protection LLC	5355	Other Contracted Serv.	226.00	226.00
11/26/25	0086301	Buckingham Manufacturing Co Inc	5840	Equipment	9,508.45	9,508.45
11/26/25	0086302	Buy Right Auto Inc	5230	Classroom & Lab Supp	211.34	369.17
11/26/25	0086302	Buy Right Auto Inc	5711	Supplies-Resale	157.83	369.17
11/26/25	0086303	Campusworks Inc.	5357	Professional & Consult	25,098.00	25,098.00
11/26/25	0086304	DISA Global Solutions Inc Castle Br	5355	Other Contracted Serv.	39.00	39.00
11/26/25	0086305	Cintas Corporation Floor Mats	5355	Other Contracted Serv.	320.78	320.78
11/26/25	0086306	Cognia Inc.	5220	Membership & Subscript	4,000.00	4,000.00
11/26/25	0086307	Cohere Beauty Omaha Inc	5711	Supplies-Resale	261.45	261.45
11/26/25	0086308	Constellation Energy Corporation	3411	Resd for Encumbrances	333.20	333.20
11/26/25	0086309	Exelon Corporation	5450	Gas	5,331.17	5,331.17
11/26/25	0086310	Coolsys Commercial & Industrial Sol	5281	Classroom/Lab Eq. Rep.	5,656.96	5,656.96
11/26/25	0086311	Cozzini Bros Inc	5714	Classroom & Lab Supplies	93.65	93.65
11/26/25	0086312	Darby Dental Supply LLC	5230	Classroom & Lab Supp	388.70	388.70
11/26/25	0086313	DeLuca and Hartman Construction Inc	5355	Other Contracted Serv.	600.00	600.00
11/26/25	0086314	Digicopy Inc	5260	Printing & Duplicating	79.00	79.00
11/26/25	0086315	Docuseek LLC	5220	Membership & Subscript	150.00	150.00
11/26/25	0086316	Douglas Stewart Co Inc	5711	Supplies-Resale	1,314.04	1,314.04
11/26/25	0086317	EPU Personal Self Defense System LL	5355	Other Contracted Serv.	600.00	600.00
11/26/25	0086318	ESCO Institute LTD	5714	Classroom & Lab Supplies	2,474.00	2,474.00
11/26/25	0086319	Federal Express Corp	5707	New Book-Resale	375.92	375.92
11/26/25	0086320	Fisher Scientific Company LLC	5230	Classroom & Lab Supp	402.78	10,181.35
11/26/25	0086320	Fisher Scientific Company LLC	5248	Classrm/Lab Equip.	9,778.57	10,181.35
11/26/25	0086321	Fujifilm Graphic Systems	5244	Production Supplies	1,960.35	1,960.35
11/26/25	0086322	Galls Parent Holdings LLC	5243	Other Supplies	99.42	99.42
11/26/25	0086323	General Mitchell Int'l Airport	5355	Other Contracted Serv.	1.00	1.00
11/26/25	0086324	Global Water Technology, Inc	5238	Maint. & Cust. Supp	1,494.20	1,494.20
11/26/25	0086325	Gloria Kay Uniforms Inc	5711	Supplies-Resale	285.00	285.00
11/26/25	0086327	Graybar Electric Inc	5238	Maint. & Cust. Supp	322.08	322.08
11/26/25	0086328	Grimco Inc	5244	Production Supplies	1,027.44	1,027.44
11/26/25	0086329	GuruSquad LLC	5840	Equipment	2,000.00	2,000.00
11/26/25	0086330	Herff Jones	5242	Operating Supplies	11,863.50	11,863.50
11/26/25	0086331	Honors Graduation LLC	5243	Other Supplies	1,279.00	1,279.00
11/26/25	0086332	Kwik Trip Inc & Subsidiaries	5230	Classroom & Lab Supp	265.83	265.83
11/26/25	0086333	Colt LaChance	5281	Classroom/Lab Eq. Rep.	1,216.71	2,610.26
11/26/25	0086333	Colt LaChance	5355	Other Contracted Serv.	1,393.55	2,610.26
11/26/25	0086334	Level Up Construction	5830	Imprvmnts/Remdling	77,900.00	77,900.00
11/26/25	0086335	Lincoln Electric Company	5230	Classroom & Lab Supp	1,912.15	1,912.15

Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
11/26/25	0086336	Matheson Tri-Gas, Inc #3028	5230	Classroom & Lab Supp	295.87	295.87
11/26/25	0086337	McKesson HBOC	5230	Classroom & Lab Supp	2,443.48	2,443.48
11/26/25	0086338	Menards Inc	5230	Classroom & Lab Supp	1,133.46	1,379.47
11/26/25	0086338	Menards Inc	5238	Maint. & Cust. Supp	246.01	1,379.47
11/26/25	0086339	Menards Inc	5238	Maint. & Cust. Supp	173.47	686.84
11/26/25	0086339	Menards Inc	5244	Production Supplies	513.37	686.84
11/26/25	0086340	Midland Paper Company	5244	Production Supplies	1,238.62	1,238.62
11/26/25	0086341	MSC Industrial Supply Co Inc	5230	Classroom & Lab Supp	2,850.18	2,850.18
11/26/25	0086342	Mueller Communications LLC	5357	Professional & Consult	8,310.29	8,310.29
11/26/25	0086343	Nakisha G Adams	5352	Contracted Employment	4,003.50	4,003.50
11/26/25	0086344	Napa Auto Parts	5230	Classroom & Lab Supp	1,002.20	1,002.20
11/26/25	0086345	Napa Auto Parts	5230	Classroom & Lab Supp	151.86	151.86
11/26/25	0086346	Nasco Healthcare Inc.	5230	Classroom & Lab Supp	475.38	475.38
11/26/25	0086347	National Testing Network	5355	Other Contracted Serv.	65.00	65.00
11/26/25	0086348	Neher Electric Supply Inc	5238	Maint. & Cust. Supp	153.00	153.00
11/26/25	0086349	Neu's Building Center Inc	5238	Maint. & Cust. Supp	954.01	954.01
11/26/25	0086350	New Readers Press	5233	Books	2,075.00	2,075.00
11/26/25	0086351	Nowak Dental Supplies, Inc.	5711	Supplies-Resale	177.30	177.30
11/26/25	0086352	Ohio Valley Construction Education	5714	Classroom & Lab Supplies	130.00	130.00
11/26/25	0086353	One Source Staffing Inc	5351	Cleaning Services	17,137.15	17,137.15
11/26/25	0086354	Platinum ASC LLC	5211	Seminars & Workshops	550.00	950.00
11/26/25	0086354	Platinum ASC LLC	5246	Software	400.00	950.00
11/26/25	0086355	QTI Consulting Inc	5357	Professional & Consult	4,620.00	4,620.00
11/26/25	0086356	Quadient Inc Dept 3689	5412	Rental of Equipment	485.61	485.61
11/26/25	0086357	Quick Fuel	5230	Classroom & Lab Supp	868.67	868.67
11/26/25	0086358	Riteway Bus Service Inc	5204	Transportation	15,625.00	15,625.00
11/26/25	0086359	Robert Ferrilli LLC	5840	Equipment	29,600.00	29,600.00
11/26/25	0086360	Royle Printing Co	5260	Printing & Duplicating	11,418.95	11,418.95
11/26/25	0086361	Russell Metals	5230	Classroom & Lab Supp	499.40	499.40
11/26/25	0086362	SalonCentric Inc	5230	Classroom & Lab Supp	636.18	1,378.00
11/26/25	0086362	SalonCentric Inc	5711	Supplies-Resale	741.82	1,378.00
11/26/25	0086363	Shamani Shikwambi	5201	Travel Expenses	791.63	791.63
11/26/25	0086364	St Francis Auto Wreckers Inc	5230	Classroom & Lab Supp	55.00	55.00
11/26/25	0086365	Stone Creek Coffee Roasters	5704	Groceries-Resale	501.60	501.60
11/26/25	0086366	Superior Chemical Corporation	5238	Maint. & Cust. Supp	101.22	101.22
11/26/25	0086367	Tekton Inc	5230	Classroom & Lab Supp	210.60	210.60
11/26/25	0086368	Terra LLC	5355	Other Contracted Serv.	99.00	99.00
11/26/25	0086369	Total Mechanical Inc	5246	Software	895.00	895.00
11/26/25	0086370	TriMark Mariinn LLC	5714	Classroom & Lab Supplies	650.62	650.62
11/26/25	0086371	Truck Fleet Services LLC	5281	Classroom/Lab Eq. Rep.	876.06	1,591.37
11/26/25	0086371	Truck Fleet Services LLC	5355	Other Contracted Serv.	715.31	1,591.37
11/26/25	0086372	Trugreen Limited Processing Cntr	5355	Other Contracted Serv.	391.18	391.18
11/26/25	0086373	Uline, Inc	5238	Maint. & Cust. Supp	1,621.48	1,621.48
11/26/25	0086374	UPS	5259	Postage	30.60	30.60
11/26/25	0086375	Veritiv Operating Company	5238	Maint. & Cust. Supp	4,024.52	4,024.52
11/26/25	0086376	Wisconsin Electric Power Co	5450	Gas	41.07	41.07
11/26/25	0086377	Wisconsin Library Services Inc	5840	Equipment	53,890.00	53,890.00
11/26/25	0086378	Wisconsin Technical College	5290	Teacher Certification	36,723.80	36,723.80
11/26/25	0086379	Moett D. Woods	5242	Operating Supplies	37.75	37.75
11/06/25	0391000	Janay S. Alston-Burnett	5201	Travel Expenses	292.80	292.80
11/06/25	0391001	Ms. Sonia M. Harps	5243	Other Supplies	24.32	24.32
11/06/25	0391002	Mr. Dean F. Le Blanc	5201	Travel Expenses	187.60	187.60
11/06/25	0391003	Emily S. Lehnen	5201	Travel Expenses	102.20	227.20
11/06/25	0391003	Emily S. Lehnen	5211	Seminars & Workshops	125.00	227.20
11/06/25	0391004	Marla McKenna	5355	Other Contracted Serv.	243.75	243.75
11/06/25	0391005	Ms. Nadirah S. Muhammad	5201	Travel Expenses	135.80	135.80
11/06/25	0391006	Sawsan K. Rizeq	5201	Travel Expenses	336.26	336.26
11/06/25	0391007	Lois J. Socol	5201	Travel Expenses	266.15	266.15
11/06/25	0391008	Ms. Kelsey R. Uuskallio	5355	Other Contracted Serv.	500.00	500.00
11/06/25	0391009	Ms. Laurie L. Van Wieringen	5201	Travel Expenses	314.73	314.73
11/06/25	0391010	Tanisha K. Williams	5201	Travel Expenses	203.29	203.29
11/06/25	0391011	Absolute Construction Enterprises I	3411	Resd for Encumbrances	323,260.72	323,260.72
11/06/25	0391012	AE Business Solutions	5246	Software	879.00	879.00
11/06/25	0391013	Baker Tilly Virchow Krause LLP	5357	Professional & Consult	40,943.00	40,943.00
11/06/25	0391014	Building Service Inc	5840	Equipment	121,810.00	121,810.00

Check Date	Check Number	Vendor Name		Classification Description	Object Amount	Check Amount
11/06/25	0391015	CDW Government Inc	5243	Other Supplies	3,892.00	5,933.75
11/06/25	0391015	CDW Government Inc	5674	Technical Operations	2,041.75	5,933.75
11/06/25	0391016	Chyronhego Corporation	5673	Studio Equipment Rep.	5,512.84	5,512.84
11/06/25	0391017	Clothes Clinic Inc	5714	Classroom & Lab Supplies	1,456.99	1,456.99
11/06/25	0391018	Creative Business Interiors Inc	5840	Equipment	2,683.32	2,683.32
11/06/25	0391019	Duet Resource Group	3411	Resd for Encumbrances	22,028.60	22,028.60
11/06/25	0391020	Engberg Anderson Inc	3411	Resd for Encumbrances	4,690.00	4,690.00
11/06/25	0391021	Equalingua LLC	5668	Program Production	450.00	450.00
11/06/25	0391022	Grunau Co Inc	3411	Resd for Encumbrances	26,914.55	42,386.15
11/06/25	0391022	Grunau Co Inc	5830	Imprvmnts/Remdling	15,471.60	42,386.15
11/06/25	0391023	GTM HR Consulting Inc	5357	Professional & Consult	6,840.00	6,840.00
11/06/25	0391024	Hatch Staffing Services Inc	5355	Other Contracted Serv.	891.52	4,131.52
11/06/25	0391024	Hatch Staffing Services Inc	5840	Equipment	3,240.00	4,131.52
11/06/25	0391025	Industrial Roofing Svcs Inc	3411	Resd for Encumbrances	25,500.00	25,500.00
11/06/25	0391026	Interiorscapes, Inc	5355	Other Contracted Serv.	1,059.58	1,059.58
11/06/25	0391027	Interstate Parking	5243	Other Supplies	138.00	241.00
11/06/25	0391027	Interstate Parking	5419	Building Rental	103.00	241.00
11/06/25	0391028	Key Code Media	3411	Resd for Encumbrances	9,350.00	9,350.00
11/06/25	0391029	Lake Chevrolet Inc	5282	Off. General Eq. Rep.	3,844.05	7,194.30
11/06/25	0391029	Lake Chevrolet Inc	5355	Other Contracted Serv.	3,350.25	7,194.30
11/06/25	0391030	LHH Recruitment Solutions Inc	5352	Contracted Employment	3,556.80	7,002.00
11/06/25	0391030	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20	7,002.00
11/06/25	0391031	Lurie Glass Companies Inc	5355	Other Contracted Serv.	694.00	694.00
11/06/25	0391032	Marchese Inc., V	5704	Groceries-Resale	8,459.12	8,459.12
11/06/25	0391033	Medical Assisting Education Review	5220	Membership & Subscript	1,700.00	1,700.00
11/06/25	0391034	Midpoint Consulting Inc	5355	Other Contracted Serv.	2,000.00	2,000.00
11/06/25	0391035	Neo Soul Productions	5273	Publicity	2,290.00	2,290.00
11/06/25	0391036	Papas Bakery Inc	5704	Groceries-Resale	3,283.07	3,283.07
11/06/25	0391037	Personnel Specialists LLC	5352	Contracted Employment	4,844.60	4,844.60
11/06/25	0391038	Rev.com Inc	5674	Technical Operations	1,879.31	1,879.31
11/06/25	0391039	Rinderle Door Co	5355	Other Contracted Serv.	455.85	455.85
11/06/25	0391040	San-A-Care Inc	5238	Maint. & Cust. Supp	6,739.25	6,739.25
11/06/25	0391041	Seek Incorporated	5351	Cleaning Services	3,054.84	3,054.84
11/06/25	0391042	Selzer-Ornst Company	3411	Resd for Encumbrances	4,725.00	33,655.00
11/06/25	0391042	Selzer-Ornst Company	5830	Imprvmnts/Remdling	28,930.00	33,655.00
11/06/25	0391043	Charter Communications Holdings LLC	5282	Off. General Eq. Rep.	10,305.48	22,005.48
11/06/25	0391043	Charter Communications Holdings LLC	5840	Equipment	11,700.00	22,005.48
11/06/25	0391044	Strang Inc	3411	Resd for Encumbrances	89,000.00	102,948.00
11/06/25	0391044	Strang Inc	5830	Imprvmnts/Remdling	13,948.00	102,948.00
11/06/25	0391045	Tennant	5355	Other Contracted Serv.	468.82	468.82
11/06/25	0391046	US Foods, Inc	5704	Groceries-Resale	23,053.96	24,854.21
11/06/25	0391046	US Foods, Inc	5714	Classroom & Lab Supplies	1,800.25	24,854.21
11/06/25	0391047	Vanguard Computers Inc	5840	Equipment	47,160.00	47,160.00
11/06/25	0391048	VWR International Llc	5230	Classroom & Lab Supp	894.44	7,307.96
11/06/25	0391048	VWR International Llc	5840	Equipment	6,413.52	7,307.96
11/06/25	0391049	Waukesha County Area	5355	Other Contracted Serv.	6,945.70	6,945.70
11/13/25	0395411	Lauren C. Baker	5201	Travel Expenses	1,289.53	1,289.53
11/13/25	0395412	Jane M. Beyer	5201	Travel Expenses	98.00	98.00
11/13/25	0395413	Martha E. Chavarria	5201	Travel Expenses	277.76	277.76
11/13/25	0395414	Mr. Chris A. Chomicki	5201	Travel Expenses	18.76	18.76
11/13/25	0395415	Ms. Corinne A. Guerin	5201	Travel Expenses	134.40	134.40
11/13/25	0395416	Dennis J. Heltemes	5363	Officials	330.00	330.00
11/13/25	0395417	Phillip J. King	5201	Travel Expenses	126.70	126.70
11/13/25	0395418	Jack B. Lynch	5363	Officials	210.00	210.00
11/13/25	0395419	Daniel E Pfeifer	5363	Officials	210.00	210.00
11/13/25	0395420	David M. Rowe	5201	Travel Expenses	178.50	178.50
11/13/25	0395421	Tracy M. Ruska	5201	Travel Expenses	112.00	112.00
11/13/25	0395422	Mr. Scott A. Schlipp	5243	Other Supplies	179.73	179.73
11/13/25	0395423	Emily Summers	5201	Travel Expenses	213.36	213.36
11/13/25	0395424	Ms. Kelsey R. Uuskallio	5355	Other Contracted Serv.	500.00	500.00
11/13/25	0395425	AE Business Solutions	5840	Equipment	295.00	295.00
11/13/25	0395426	Airgas Inc	5230	Classroom & Lab Supp	56.98	56.98
11/13/25	0395427	Alro Steel Corporation	5230	Classroom & Lab Supp	915.80	915.80
11/13/25	0395428	American Public Television	5665	Network Prog Service	1,989.00	8,621.00
11/13/25	0395428	American Public Television	5840	Equipment	6,632.00	8,621.00

Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
11/13/25	0395429	Aurora Medical Group Inc	5355	Other Contracted Serv.	1,350.00	1,350.00
11/13/25	0395430	Balestrieri Environmental & Develop	5830	Imprvmnts/Remdling	2,625.00	2,625.00
11/13/25	0395431	Boer Architects Inc	3411	Resd for Encumbrances	9,763.00	9,763.00
11/13/25	0395432	Brinks Incorporated	5355	Other Contracted Serv.	3,725.76	3,725.76
11/13/25	0395433	Carolina Biological Supply Co	5230	Classroom & Lab Supp	193.59	193.59
11/13/25	0395434	CDW Government Inc	3411	Resd for Encumbrances	22,092.50	23,677.25
11/13/25	0395434	CDW Government Inc	5282	Off. General Eq. Rep.	1,584.75	23,677.25
11/13/25	0395435	Cengage Learning	5707	New Book-Resale	1,137.36	1,137.36
11/13/25	0395436	Concord Consulting Group of IL Inc	3411	Resd for Encumbrances	4,500.00	9,000.00
11/13/25	0395436	Concord Consulting Group of IL Inc	5830	Imprvmnts/Remdling	4,500.00	9,000.00
11/13/25	0395437	Consilience Group LLC	5355	Other Contracted Serv.	4,160.00	16,243.33
11/13/25	0395437	Consilience Group LLC	5357	Professional & Consult	12,083.33	16,243.33
11/13/25	0395438	Cotter Consulting Inc	3411	Resd for Encumbrances	5,726.00	10,316.00
11/13/25	0395438	Cotter Consulting Inc	5830	Imprvmnts/Remdling	4,590.00	10,316.00
11/13/25	0395439	Creative Constructors LLC	5830	Imprvmnts/Remdling	99,750.00	99,750.00
11/13/25	0395440	Deer District LLC	5501	Student Activities	48,750.00	48,750.00
11/13/25	0395441	EE Consultants LLC	5352	Contracted Employment	5,721.00	5,721.00
11/13/25	0395442	Engberg Anderson Inc	3411	Resd for Encumbrances	8,292.50	8,292.50
11/13/25	0395443	Evertz USA Inc	3411	Resd for Encumbrances	3,670.00	3,670.00
11/13/25	0395444	W. W. Grainger, Inc	5230	Classroom & Lab Supp	1,482.83	8,847.31
11/13/25	0395444	W. W. Grainger, Inc	5238	Maint. & Cust. Supp	928.92	8,847.31
11/13/25	0395444	W. W. Grainger, Inc	5673	Studio Equipment Rep.	1,485.49	8,847.31
11/13/25	0395444	W. W. Grainger, Inc	5840	Equipment	4,950.07	8,847.31
11/13/25	0395445	Gray Miller Persh LLP	5361	Legal Services	2,747.00	2,747.00
11/13/25	0395446	Grunau Co Inc	5355	Other Contracted Serv.	8,670.83	8,670.83
11/13/25	0395447	Hammel Green & Abrahamson Inc	3411	Resd for Encumbrances	4,849.51	4,849.51
11/13/25	0395448	Hatch Staffing Services Inc	5355	Other Contracted Serv.	1,072.61	1,072.61
11/13/25	0395449	Hurt Electric Inc	5840	Equipment	2,200.00	2,200.00
11/13/25	0395450	Interiorscapes, Inc	5243	Other Supplies	43.55	43.55
11/13/25	0395451	Itu Absorb Tech Inc	5282	Off. General Eq. Rep.	104.43	231.77
11/13/25	0395451	Itu Absorb Tech Inc	5355	Other Contracted Serv.	127.34	231.77
11/13/25	0395452	JenFryTalks LLC	5357	Professional & Consult	9,000.00	9,000.00
11/13/25	0395453	Johnson Controls Building Solutions	5355	Other Contracted Serv.	19,383.00	19,383.00
11/13/25	0395454	Lake Chevrolet Inc	5355	Other Contracted Serv.	3,368.45	3,368.45
11/13/25	0395455	Michael Best & Friedrich LLP	5361	Legal Services	134,497.22	134,497.22
11/13/25	0395456	Michael McLoone Photography	5363	Officials	255.00	255.00
11/13/25	0395457	Minnesota Elevator Inc	5353	Elevator P.M.	528.22	528.22
11/13/25	0395458	Occupational Health Centers	5355	Other Contracted Serv.	168.00	168.00
11/13/25	0395459	Personnel Specialists LLC	5352	Contracted Employment	2,419.80	2,419.80
11/13/25	0395460	Quorum Architects Inc	3411	Resd for Encumbrances	5,296.50	5,296.50
11/13/25	0395461	Ricoh USA Inc	5282	Off. General Eq. Rep.	10,597.18	10,597.18
11/13/25	0395462	Safeway Pest Management Co Inc	5355	Other Contracted Serv.	170.00	170.00
11/13/25	0395463	San-A-Care Inc	5238	Maint. & Cust. Supp	48.28	48.28
11/13/25	0395464	Seek Incorporated	5352	Contracted Employment	2,614.40	2,614.40
11/13/25	0395465	Strang Inc	3411	Resd for Encumbrances	6,000.00	6,000.00
11/13/25	0395466	The Boelter Companies Inc	5714	Classroom & Lab Supplies	335.17	335.17
11/13/25	0395467	Vanguard Computers Inc	5840	Equipment	157,200.00	157,200.00
11/13/25	0395468	VWR International Llc	5230	Classroom & Lab Supp	715.71	1,053.37
11/13/25	0395468	VWR International Llc	5840	Equipment	337.66	1,053.37
11/20/25	0395605	Lauren C. Baker	5201	Travel Expenses	80.25	80.25
11/20/25	0395606	Mr. Patrick S. Hanson	5243	Other Supplies	150.00	150.00
11/20/25	0395607	Tessa M. James	5201	Travel Expenses	596.22	596.22
11/20/25	0395608	Phillip J. King	5201	Travel Expenses	156.99	156.99
11/20/25	0395609	Michael Lozano	5201	Travel Expenses	290.92	290.92
11/20/25	0395610	Jacqueline C. Malmstadt	5201	Travel Expenses	46.20	46.20
11/20/25	0395611	Ms. Lia Maxwell	5201	Travel Expenses	6.86	6.86
11/20/25	0395612	ACD Direct	5355	Other Contracted Serv.	3,458.13	3,458.13
11/20/25	0395613	Airgas Inc	5230	Classroom & Lab Supp	361.17	377.10
11/20/25	0395613	Airgas Inc	5678	Wmvs Transmitter Rep.	15.93	377.10
11/20/25	0395614	Allegiance Fundraising Group, LLC	5355	Other Contracted Serv.	825.00	825.00
11/20/25	0395615	Alro Steel Corporation	5230	Classroom & Lab Supp	330.51	330.51
11/20/25	0395616	AV Design Group Inc	5840	Equipment	807.50	807.50
11/20/25	0395617	CDW Government Inc	5246	Software	5,780.00	5,780.00
11/20/25	0395618	Cengage Learning	5707	New Book-Resale	2,405.97	2,405.97
11/20/25	0395619	Duet Resource Group	5840	Equipment	13,091.10	13,091.10

Check Date	Check Number	Vendor Name		Classification Description	Object Amount	Check Amount
11/20/25	0395620	Flinn Scientific Inc	5840	Equipment	527.86	527.86
11/20/25	0395621	Forward Space LLC	3411	Resd for Encumbrances	188,177.62	188,177.62
11/20/25	0395622	W. W. Grainger, Inc	5230	Classroom & Lab Supp	1,056.04	5,580.49
11/20/25	0395622	W. W. Grainger, Inc	5238	Maint. & Cust. Supp	(8,303.61)	5,580.49
11/20/25	0395622	W. W. Grainger, Inc	5840	Equipment	12,828.06	5,580.49
11/20/25	0395623	Grunau Co Inc	5355	Other Contracted Serv.	3,573.88	3,573.88
11/20/25	0395624	Hammel Green & Abrahamson Inc	3411	Resd for Encumbrances	450.00	450.00
11/20/25	0395625	Hatch Staffing Services Inc	5355	Other Contracted Serv.	1,114.40	9,754.40
11/20/25	0395625	Hatch Staffing Services Inc	5840	Equipment	8,640.00	9,754.40
11/20/25	0395626	Hy Test Safety Shoe Service	5238	Maint. & Cust. Supp	100.00	100.00
11/20/25	0395627	JS 1962 Master Tenant LLC	5355	Other Contracted Serv.	236,018.20	236,018.20
11/20/25	0395628	Key Code Media	5674	Technical Operations	2,110.50	2,110.50
11/20/25	0395629	LHH Recruitment Solutions Inc	5352	Contracted Employment	3,690.18	11,227.71
11/20/25	0395629	LHH Recruitment Solutions Inc	5355	Other Contracted Serv.	647.13	11,227.71
11/20/25	0395629	LHH Recruitment Solutions Inc	5357	Professional & Consult	6,890.40	11,227.71
11/20/25	0395630	N Schmidt - Reward Strategies, Llc	5357	Professional & Consult	3,655.00	3,655.00
11/20/25	0395631	Packerland Rent-A-Mat Inc	5355	Other Contracted Serv.	2,822.18	2,822.18
11/20/25	0395632	Personnel Specialists LLC	5352	Contracted Employment	2,529.00	2,529.00
11/20/25	0395633	Pierce Engineers, Inc.	3411	Resd for Encumbrances	612.50	612.50
11/20/25	0395634	Safeway Pest Management Co Inc	5355	Other Contracted Serv.	170.00	170.00
11/20/25	0395635	San-A-Care Inc	5238	Maint. & Cust. Supp	1,169.52	1,169.52
11/20/25	0395636	Seek Incorporated	5351	Cleaning Services	5,992.13	7,299.33
11/20/25	0395636	Seek Incorporated	5352	Contracted Employment	1,307.20	7,299.33
11/20/25	0395637	Selzer-Ornst Company	5830	Imprvmnts/Remdling	11,421.90	11,421.90
11/20/25	0395638	Charter Communications Holdings LLC	5282	Off. General Eq. Rep.	126,630.00	128,725.62
11/20/25	0395638	Charter Communications Holdings LLC	5454	Telephone	2,095.62	128,725.62
11/20/25	0395639	Strang Inc	3411	Resd for Encumbrances	3,000.00	3,000.00
11/20/25	0395640	T&b Electric Inc	3411	Resd for Encumbrances	10,700.00	10,700.00
11/20/25	0395641	Uptown Society LLC	5247	Special Occasions	600.00	600.00
11/20/25	0395642	Vanguard Computers Inc	5243	Other Supplies	55.00	55.00
11/20/25	0395643	VWR International Llc	5230	Classroom & Lab Supp	419.21	4,448.65
11/20/25	0395643	VWR International Llc	5840	Equipment	4,029.44	4,448.65
11/26/25	0395736	AE Business Solutions	5840	Equipment	1,375.00	1,375.00
11/26/25	0395737	Airgas Inc	5230	Classroom & Lab Supp	488.89	488.89
11/26/25	0395738	Allegiance Fundraising Group, LLC	5259	Postage	8,474.00	8,474.00
11/26/25	0395739	AV Design Group Inc	3411	Resd for Encumbrances	61,672.00	61,672.00
11/26/25	0395740	Bachus and Son Inc	5230	Classroom & Lab Supp	256.75	256.75
11/26/25	0395741	Batteries Plus LLC	5238	Maint. & Cust. Supp	67.83	67.83
11/26/25	0395742	Bronzeville Kitchen and Lounge LLC	5243	Other Supplies	342.12	342.12
11/26/25	0395743	CDW Government Inc	5454	Telephone	7,212.80	16,075.84
11/26/25	0395743	CDW Government Inc	5840	Equipment	8,863.04	16,075.84
11/26/25	0395744	Concord Consulting Group of IL Inc	5830	Imprvmnts/Remdling	4,500.00	4,500.00
11/26/25	0395745	DENT Instruments Inc	5248	Classrm/Lab Equip.	2,107.00	2,107.00
11/26/25	0395746	Ellucian Company LLC	5840	Equipment	32,796.00	32,796.00
11/26/25	0395747	Engberg Anderson Inc	3411	Resd for Encumbrances	720.00	720.00
11/26/25	0395748	Forest Incentives Ltd	5243	Other Supplies	1,022.95	1,320.48
11/26/25	0395748	Forest Incentives Ltd	5259	Postage	297.53	1,320.48
11/26/25	0395749	Gardner Builders Milwaukee Llc	5830	Imprvmnts/Remdling	17,659.35	17,659.35
11/26/25	0395750	W. W. Grainger, Inc	5230	Classroom & Lab Supp	1,284.33	15,235.98
11/26/25	0395750	W. W. Grainger, Inc	5238	Maint. & Cust. Supp	8,990.20	15,235.98
11/26/25	0395750	W. W. Grainger, Inc	5243	Other Supplies	366.85	15,235.98
11/26/25	0395750	W. W. Grainger, Inc	5840	Equipment	4,594.60	15,235.98
11/26/25	0395751	Grunau Co Inc	5355	Other Contracted Serv.	11,353.52	13,697.32
11/26/25	0395751	Grunau Co Inc	5830	Imprvmnts/Remdling	2,343.80	13,697.32
11/26/25	0395752	GTM HR Consulting Inc	5357	Professional & Consult	10.00	10.00
11/26/25	0395753	Hatch Staffing Services Inc	5355	Other Contracted Serv.	1,058.68	1,058.68
11/26/25	0395754	Heartland Video Systems Inc	5674	Technical Operations	5,173.00	5,173.00
11/26/25	0395755	Interstate Parking	5419	Building Rental	12,500.00	12,500.00
11/26/25	0395756	Itu Absorb Tech Inc	5282	Off. General Eq. Rep.	104.43	279.06
11/26/25	0395756	Itu Absorb Tech Inc	5355	Other Contracted Serv.	174.63	279.06
11/26/25	0395757	Johnson Controls Building Solutions	3411	Resd for Encumbrances	1,682.50	1,292.50
11/26/25	0395757	Johnson Controls Building Solutions	5355	Other Contracted Serv.	(1,823.00)	1,292.50
11/26/25	0395757	Johnson Controls Building Solutions	5840	Equipment	1,433.00	1,292.50
11/26/25	0395758	Lake and Pond Solutions LLC	5355	Other Contracted Serv.	455.00	455.00
11/26/25	0395759	LHH Recruitment Solutions Inc	5355	Other Contracted Serv.	125.25	125.25

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11/26/25	0395760	Lurie Glass Companies Inc	5355	Other Contracted Serv.	2,209.00	2,209.00
11/26/25	0395761	Madison National Life	2224	Life Insurance Pay	42,584.44	82,972.69
11/26/25	0395761	Madison National Life	2227	Payable to OPEB Trust	38,840.81	82,972.69
11/26/25	0395761	Madison National Life	5104	Life Insurance	1,547.44	82,972.69
11/26/25	0395762	Minnesota Elevator Inc	5353	Elevator P.M.	13,112.21	14,168.65
11/26/25	0395762	Minnesota Elevator Inc	5355	Other Contracted Serv.	1,056.44	14,168.65
11/26/25	0395763	Newark Corp	5230	Classroom & Lab Supp	23.40	23.40
11/26/25	0395764	Personnel Specialists LLC	5352	Contracted Employment	5,285.00	5,285.00
11/26/25	0395765	Rinderle Door Co	5355	Other Contracted Serv.	976.15	976.15
11/26/25	0395766	Safeway Pest Management Co Inc	5355	Other Contracted Serv.	170.00	170.00
11/26/25	0395767	San-A-Care Inc	5238	Maint. & Cust. Supp	2,355.98	2,355.98
11/26/25	0395768	Selzer-Ornst Company	3411	Resd for Encumbrances	1,234.80	1,234.80
11/26/25	0395769	Staff Electric Co Inc	5840	Equipment	19,156.26	19,156.26
11/26/25	0395770	Superior Vision Insurance Plan of W	5680	Health Exp - Claims	14,213.45	14,213.45
11/26/25	0395771	UnitedHealthCare Ins Co	2227	Payable to OPEB Trust	387,062.96	387,062.96
11/26/25	0395772	Vanguard Computers Inc	5840	Equipment	1,706.99	1,706.99
11/26/25	0395773	West Quarter West LLC	5418	Room Rental	16,475.19	16,475.19
					5,180,796.90	

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Check Date	Check Number	Vendor Name	Classification Description	Object Amount	Check Amount
11/06/25	0085909	Anthology Inc	5355 Other Contracted Serv.	8,000.00	8,000.00
11/06/25	0085910	AT&T	5454 Telephone	3,051.37	3,051.37
11/06/25	0085911	At&t Mobility	5454 Telephone	20,585.32	20,585.32
11/06/25	0085913	Automatic Entrances of	5238 Maint. & Cust. Supp	3,589.22	3,840.27
11/06/25	0085913	Automatic Entrances of	5280 Building Repairs	251.05	3,840.27
11/06/25	0085918	Butters Fetting Co Inc	5355 Other Contracted Serv.	4,794.54	4,794.54
11/06/25	0085927	City of Mequon	5455 Water	4,089.47	4,089.47
11/06/25	0085937	DeLuca and Hartman Construction Inc	5355 Other Contracted Serv.	2,580.00	2,580.00
11/06/25	0085938	Douglas Stewart Co Inc	5711 Supplies-Resale	2,519.11	2,519.11
11/06/25	0085943	Fire by Design Inc	5830 Imprvmnts/Remdng	6,925.00	6,925.00
11/06/25	0085945	Fortune International, LLC	5704 Groceries-Resale	9,176.62	9,176.62
11/06/25	0085947	Gallup Inc	5355 Other Contracted Serv.	5,775.00	5,775.00
11/06/25	0085951	GFL Solid Waste Midwest LLC	5359 Waste Disposal	7,877.53	7,877.53
11/06/25	0085952	Global Equipment Company Inc	3411 Resd for Encumbrances	1,013.59	4,553.88
11/06/25	0085952	Global Equipment Company Inc	5238 Maint. & Cust. Supp	219.91	4,553.88
11/06/25	0085952	Global Equipment Company Inc	5840 Equipment	3,320.38	4,553.88
11/06/25	0085953	Graybar Electric Inc	5840 Equipment	3,133.46	3,133.46
11/06/25	0085970	Medical Shipment LLC	5230 Classroom & Lab Supp	3,936.10	3,936.10
11/06/25	0085974	Midwest Thermal Services Inc	5830 Imprvmnts/Remdng	4,249.00	4,249.00
11/06/25	0085975	Milwaukee Water Works	5455 Water	24,768.61	24,768.61
11/06/25	0085979	National Safety Apparel LLC	5230 Classroom & Lab Supp	3,211.65	3,211.65
11/06/25	0085981	One Source Staffing Inc	5351 Cleaning Services	20,732.73	24,453.37
11/06/25	0085981	One Source Staffing Inc	5352 Contracted Employment	3,720.64	24,453.37
11/06/25	0085983	Oxygen Service Company Inc	5711 Supplies-Resale	3,510.12	3,510.12
11/06/25	0085987	Pepsi Beverages Company	5704 Groceries-Resale	25,284.27	25,284.27
11/06/25	0085988	Pioneer Manufacturing Co	5840 Equipment	15,264.22	15,264.22
11/06/25	0085994	Smart Interpreting Services	5355 Other Contracted Serv.	3,017.50	3,017.50
11/06/25	0085996	Quadient Inc Dept 3689	5259 Postage	4,000.00	4,000.00
11/06/25	0086000	Ranger Industries LLC	5243 Other Supplies	4,075.00	4,075.00
11/06/25	0086006	ROC Software Systems, Inc	5246 Software	3,354.00	3,354.00
11/06/25	0086012	Sony Electronics Inc	5674 Technical Operations	37,620.00	37,620.00
11/06/25	0086013	Staples Business Advantage	5230 Classroom & Lab Supp	362.04	9,426.17
11/06/25	0086013	Staples Business Advantage	5241 Office Supplies	6,753.69	9,426.17
11/06/25	0086013	Staples Business Advantage	5243 Other Supplies	2,179.86	9,426.17
11/06/25	0086013	Staples Business Advantage	5260 Printing & Duplicating	130.58	9,426.17
11/06/25	0086014	State Painting Company	3411 Resd for Encumbrances	48,689.38	48,689.38
11/06/25	0086018	T E Interiors Inc	5840 Equipment	5,870.00	5,870.00
11/06/25	0086021	Truck Fleet Services LLC	5281 Classroom/Lab Eq. Rep.	2,800.56	4,694.89
11/06/25	0086021	Truck Fleet Services LLC	5355 Other Contracted Serv.	1,894.33	4,694.89
11/06/25	0086029	Veritiv Operating Company	5238 Maint. & Cust. Supp	15,615.05	15,615.05
11/06/25	0086031	WDJT TV Limited Partnership	5247 Special Occasions	3,200.00	3,200.00
11/13/25	0086041	AAA Acme Lock Co Inc	3411 Resd for Encumbrances	6,825.17	6,825.17
11/13/25	0086044	Accreditation Commission for	5220 Membership & Subscript	4,480.00	4,480.00
11/13/25	0086046	Achieving the Dream Inc	5220 Membership & Subscript	9,500.00	9,500.00
11/13/25	0086049	Pitman Company Agfa	5244 Production Supplies	3,525.00	3,525.00
11/13/25	0086052	American Time & Signal Co	5840 Equipment	13,422.65	13,422.65
11/13/25	0086054	Anthology Inc	5355 Other Contracted Serv.	16,499.00	16,499.00
11/13/25	0086057	ASW Machinery Inc	5840 Equipment	7,888.60	7,888.60
11/13/25	0086058	AT&T	5840 Equipment	45,984.46	45,984.46
11/13/25	0086059	Atlas Copco Compressor LLC	5355 Other Contracted Serv.	6,003.91	6,003.91
11/13/25	0086060	B&h Photo Video	5840 Equipment	6,202.50	6,202.50
11/13/25	0086064	Bear Construction Company	3411 Resd for Encumbrances	19,212.22	19,212.22
11/13/25	0086068	Bound Tree Medical	5230 Classroom & Lab Supp	3,042.35	3,042.35
11/13/25	0086069	Butters Fetting Co Inc	5280 Building Repairs	7,335.36	7,335.36
11/13/25	0086071	Campusworks Inc.	5357 Professional & Consult	33,107.00	33,107.00
11/13/25	0086072	Chefs Warehouse Midwest Llc Chefs W	5704 Groceries-Resale	6,924.12	6,924.12
11/13/25	0086079	Commission on Accreditation	5220 Membership & Subscript	3,075.00	3,075.00
11/13/25	0086082	D2G Group LLC	5238 Maint. & Cust. Supp	589.73	9,327.22
11/13/25	0086082	D2G Group LLC	5840 Equipment	8,737.49	9,327.22
11/13/25	0086092	First Out Rescue Equipment LLC	5840 Equipment	4,790.00	4,790.00
11/13/25	0086098	Hale Outdoor Products LLC	5840 Equipment	26,783.88	26,783.88
11/13/25	0086101	Hastings Air Energy Control	5830 Imprvmnts/Remdng	4,736.88	4,736.88
11/13/25	0086102	Henry Schein Dental	5243 Other Supplies	10,696.06	10,696.06
11/13/25	0086104	Hubbard Wilson & Zelenkova LLC	5357 Professional & Consult	3,750.00	3,750.00

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Check Date	Check Number	Vendor Name	Classification Description	Object Amount	Check Amount
11/13/25	0086107	Kendall Hunt Publishing Company	5707 New Book-Resale	3,945.74	3,945.74
11/13/25	0086110	Level Up Construction	5830 Imprvmnts/Remdling	13,300.00	13,300.00
11/13/25	0086122	Metropolitan Milwaukee	5248 Classrm/Lab Equip.	11,462.97	11,462.97
11/13/25	0086124	Macmillan Publishing Service MPS	5707 New Book-Resale	3,539.27	3,539.27
11/13/25	0086128	NCS Pearson Inc	5840 Equipment	14,470.00	14,470.00
11/13/25	0086130	ACNielsen Corporation	5661 Audience Research	3,324.00	3,324.00
11/13/25	0086133	One Source Staffing Inc	5351 Cleaning Services	19,081.59	23,506.01
11/13/25	0086133	One Source Staffing Inc	5352 Contracted Employment	4,424.42	23,506.01
11/13/25	0086135	Orlandini Flooring Inc	5830 Imprvmnts/Remdling	4,775.00	4,775.00
11/13/25	0086136	Oxygen Service Company Inc	5230 Classroom & Lab Supp	558.50	2,707.04
11/13/25	0086136	Oxygen Service Company Inc	5235 Instructional Material	648.54	2,707.04
11/13/25	0086136	Oxygen Service Company Inc	5243 Other Supplies	1,500.00	2,707.04
11/13/25	0086146	Public Television Major	5660 Affiliation/Mbps	6,556.00	6,556.00
11/13/25	0086148	Quick Fuel	5230 Classroom & Lab Supp	2,890.27	2,890.27
11/13/25	0086149	Recycled Office Environments Inc	5830 Imprvmnts/Remdling	18,857.75	18,857.75
11/13/25	0086151	Robert Ferrilli LLC	5840 Equipment	29,600.00	29,600.00
11/13/25	0086152	Screening One, Inc	5355 Other Contracted Serv.	14,327.35	14,327.35
11/13/25	0086161	Tallman Equipment Co Inc	5230 Classroom & Lab Supp	2,904.41	2,904.41
11/13/25	0086163	Togetherall Inc	5355 Other Contracted Serv.	12,700.00	12,700.00
11/13/25	0086165	Truck Fleet Services LLC	5281 Classroom/Lab Eq. Rep.	1,440.23	2,827.72
11/13/25	0086165	Truck Fleet Services LLC	5355 Other Contracted Serv.	1,387.49	2,827.72
11/13/25	0086173	Wiedenbeck Inc	5230 Classroom & Lab Supp	5,563.80	5,563.80
11/20/25	0086188	American Association of	5220 Membership & Subscript	21,080.00	21,080.00
11/20/25	0086191	Anchor Printing Inc	5260 Printing & Duplicating	5,141.35	5,141.35
11/20/25	0086193	BankMobile Technologies Inc	5355 Other Contracted Serv.	9,965.00	9,965.00
11/20/25	0086197	Bettermynd Inc	5355 Other Contracted Serv.	15,435.50	15,435.50
11/20/25	0086199	Boehm Madisen Lumber Co Inc	5230 Classroom & Lab Supp	2,510.92	2,510.92
11/20/25	0086201	Box INC	5246 Software	3,026.30	3,026.30
11/20/25	0086203	Butters Fetting Co Inc	3411 Resd for Encumbrances	7,590.00	7,590.00
11/20/25	0086204	Carl Bloom Associates Inc	5259 Postage	6,046.25	25,365.89
11/20/25	0086204	Carl Bloom Associates Inc	5260 Printing & Duplicating	19,319.64	25,365.89
11/20/25	0086209	Commission on Accreditation for	5220 Membership & Subscript	3,800.00	3,800.00
11/20/25	0086210	Computing Technology Industry Assoc	5707 New Book-Resale	23,200.00	23,200.00
11/20/25	0086213	Deere & Company	5840 Equipment	35,373.51	35,373.51
11/20/25	0086214	Development Cubed Software Inc	5501 Student Activities	4,455.00	4,455.00
11/20/25	0086215	Duet Resource Group	5840 Equipment	21,490.08	21,490.08
11/20/25	0086216	Elsevier	5714 Classroom & Lab Supplies	544.00	9,890.50
11/20/25	0086216	Elsevier	5840 Equipment	9,346.50	9,890.50
11/20/25	0086218	Feeding America Eastern Wi, Inc	5243 Other Supplies	4,226.84	4,226.84
11/20/25	0086220	Fire by Design Inc	5830 Imprvmnts/Remdling	8,300.00	8,300.00
11/20/25	0086226	Henricksen Co	5840 Equipment	7,770.97	7,770.97
11/20/25	0086230	Jackson Maccudden Inc	5830 Imprvmnts/Remdling	6,565.00	6,565.00
11/20/25	0086232	Joint Review Committee on	5220 Membership & Subscript	2,650.00	2,650.00
11/20/25	0086234	Knupp & Watson & Wallman Inc	5270 Advertising	33,862.83	33,862.83
11/20/25	0086237	Level Up Construction	3411 Resd for Encumbrances	328,700.00	328,700.00
11/20/25	0086239	LT Kamps LLC	5352 Contracted Employment	7,622.00	7,622.00
11/20/25	0086240	M & M Tree Service	5355 Other Contracted Serv.	5,320.00	5,320.00
11/20/25	0086241	M&M Office Interiors LLC	5840 Equipment	8,785.00	8,785.00
11/20/25	0086254	One Source Staffing Inc	5351 Cleaning Services	15,320.75	20,031.47
11/20/25	0086254	One Source Staffing Inc	5352 Contracted Employment	4,710.72	20,031.47
11/20/25	0086255	Orlandini Flooring Inc	5840 Equipment	46,755.00	46,755.00
11/20/25	0086264	Reliant Fire Apparatus Inc	5355 Other Contracted Serv.	4,703.33	4,703.33
11/20/25	0086265	Baird, Robert W & Co	5970 Admin Exp-Debt Service	13,000.00	13,000.00
11/20/25	0086272	Synergistic Transformations Llc	5357 Professional & Consult	6,750.00	6,750.00
11/20/25	0086273	Tosamillers Inc	5355 Other Contracted Serv.	2,811.49	2,811.49
11/20/25	0086275	Truck Fleet Services LLC	5281 Classroom/Lab Eq. Rep.	2,847.23	6,104.51
11/20/25	0086275	Truck Fleet Services LLC	5355 Other Contracted Serv.	3,257.28	6,104.51
11/20/25	0086280	Veritiv Operating Company	5238 Maint. & Cust. Supp	10,888.06	10,888.06
11/20/25	0086285	XPEN Technology Co	5840 Equipment	3,762.00	3,762.00
11/20/25	0086286	YuJa Inc.	5840 Equipment	155,675.98	155,675.98
11/26/25	0086297	Axon Enterprises Inc	3411 Resd for Encumbrances	20,278.08	20,278.08
11/26/25	0086301	Buckingham Manufacturing Co Inc	5840 Equipment	9,508.45	9,508.45
11/26/25	0086303	Campusworks Inc.	5357 Professional & Consult	25,098.00	25,098.00
11/26/25	0086306	Cognia Inc.	5220 Membership & Subscript	4,000.00	4,000.00
11/26/25	0086309	Exelon Corporation	5450 Gas	5,331.17	5,331.17

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Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
11/26/25	0086310	Coolsys Commercial & Industrial Sol	5281	Classroom/Lab Eq. Rep.	5,656.96	5,656.96
11/26/25	0086320	Fisher Scientific Company LLC	5230	Classroom & Lab Supp	402.78	10,181.35
11/26/25	0086320	Fisher Scientific Company LLC	5248	Classrm/Lab Equip.	9,778.57	10,181.35
11/26/25	0086330	Herff Jones	5242	Operating Supplies	11,863.50	11,863.50
11/26/25	0086333	Colt LaChance	5281	Classroom/Lab Eq. Rep.	1,216.71	2,610.26
11/26/25	0086333	Colt LaChance	5355	Other Contracted Serv.	1,393.55	2,610.26
11/26/25	0086334	Level Up Construction	5830	Imprvmnts/Remdling	77,900.00	77,900.00
11/26/25	0086341	MSC Industrial Supply Co Inc	5230	Classroom & Lab Supp	2,850.18	2,850.18
11/26/25	0086342	Mueller Communications LLC	5357	Professional & Consult	8,310.29	8,310.29
11/26/25	0086343	Nakisha G Adams	5352	Contracted Employment	4,003.50	4,003.50
11/26/25	0086353	One Source Staffing Inc	5351	Cleaning Services	17,137.15	17,137.15
11/26/25	0086355	QTI Consulting Inc	5357	Professional & Consult	4,620.00	4,620.00
11/26/25	0086358	Riteway Bus Service Inc	5204	Transportation	15,625.00	15,625.00
11/26/25	0086359	Robert Ferrilli LLC	5840	Equipment	29,600.00	29,600.00
11/26/25	0086360	Royle Printing Co	5260	Printing & Duplicating	11,418.95	11,418.95
11/26/25	0086375	Veritiv Operating Company	5238	Maint. & Cust. Supp	4,024.52	4,024.52
11/26/25	0086377	Wisconsin Library Services Inc	5840	Equipment	53,890.00	53,890.00
11/26/25	0086378	Wisconsin Technical College	5290	Teacher Certification	36,723.80	36,723.80
11/06/25	0391011	Absolute Construction Enterprises I	3411	Resd for Encumbrances	323,260.72	323,260.72
11/06/25	0391013	Baker Tilly Virchow Krause LLP	5357	Professional & Consult	40,943.00	40,943.00
11/06/25	0391014	Building Service Inc	5840	Equipment	121,810.00	121,810.00
11/06/25	0391015	CDW Government Inc	5243	Other Supplies	3,892.00	5,933.75
11/06/25	0391015	CDW Government Inc	5674	Technical Operations	2,041.75	5,933.75
11/06/25	0391016	Chyronhego Corporation	5673	Studio Equipment Rep.	5,512.84	5,512.84
11/06/25	0391018	Creative Business Interiors Inc	5840	Equipment	2,683.32	2,683.32
11/06/25	0391019	Duet Resource Group	3411	Resd for Encumbrances	22,028.60	22,028.60
11/06/25	0391020	Engberg Anderson Inc	3411	Resd for Encumbrances	4,690.00	4,690.00
11/06/25	0391022	Grunau Co Inc	3411	Resd for Encumbrances	26,914.55	42,386.15
11/06/25	0391022	Grunau Co Inc	5830	Imprvmnts/Remdling	15,471.60	42,386.15
11/06/25	0391023	GTM HR Consulting Inc	5357	Professional & Consult	6,840.00	6,840.00
11/06/25	0391024	Hatch Staffing Services Inc	5355	Other Contracted Serv.	891.52	4,131.52
11/06/25	0391024	Hatch Staffing Services Inc	5840	Equipment	3,240.00	4,131.52
11/06/25	0391025	Industrial Roofing Svcs Inc	3411	Resd for Encumbrances	25,500.00	25,500.00
11/06/25	0391028	Key Code Media	3411	Resd for Encumbrances	9,350.00	9,350.00
11/06/25	0391029	Lake Chevrolet Inc	5282	Off. General Eq. Rep.	3,844.05	7,194.30
11/06/25	0391029	Lake Chevrolet Inc	5355	Other Contracted Serv.	3,350.25	7,194.30
11/06/25	0391030	LHH Recruitment Solutions Inc	5352	Contracted Employment	3,556.80	7,002.00
11/06/25	0391030	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20	7,002.00
11/06/25	0391032	Marchese Inc., V	5704	Groceries-Resale	8,459.12	8,459.12
11/06/25	0391036	Papas Bakery Inc	5704	Groceries-Resale	3,283.07	3,283.07
11/06/25	0391037	Personnel Specialists LLC	5352	Contracted Employment	4,844.60	4,844.60
11/06/25	0391040	San-A-Care Inc	5238	Maint. & Cust. Supp	6,739.25	6,739.25
11/06/25	0391041	Seek Incorporated	5351	Cleaning Services	3,054.84	3,054.84
11/06/25	0391042	Selzer-Ornst Company	3411	Resd for Encumbrances	4,725.00	33,655.00
11/06/25	0391042	Selzer-Ornst Company	5830	Imprvmnts/Remdling	28,930.00	33,655.00
11/06/25	0391043	Charter Communications Holdings LLC	5282	Off. General Eq. Rep.	10,305.48	22,005.48
11/06/25	0391043	Charter Communications Holdings LLC	5840	Equipment	11,700.00	22,005.48
11/06/25	0391044	Strang Inc	3411	Resd for Encumbrances	89,000.00	102,948.00
11/06/25	0391044	Strang Inc	5830	Imprvmnts/Remdling	13,948.00	102,948.00
11/06/25	0391046	US Foods, Inc	5704	Groceries-Resale	23,053.96	24,854.21
11/06/25	0391046	US Foods, Inc	5714	Classroom & Lab Supplies	1,800.25	24,854.21
11/06/25	0391047	Vanguard Computers Inc	5840	Equipment	47,160.00	47,160.00
11/06/25	0391048	VWR International Llc	5230	Classroom & Lab Supp	894.44	7,307.96
11/06/25	0391048	VWR International Llc	5840	Equipment	6,413.52	7,307.96
11/06/25	0391049	Waukesha County Area	5355	Other Contracted Serv.	6,945.70	6,945.70
11/13/25	0395428	American Public Television	5665	Network Prog Service	1,989.00	8,621.00
11/13/25	0395428	American Public Television	5840	Equipment	6,632.00	8,621.00
11/13/25	0395430	Balestrieri Environmental & Develop	5830	Imprvmnts/Remdling	2,625.00	2,625.00
11/13/25	0395431	Boer Architects Inc	3411	Resd for Encumbrances	9,763.00	9,763.00
11/13/25	0395432	Brinks Incorporated	5355	Other Contracted Serv.	3,725.76	3,725.76
11/13/25	0395434	CDW Government Inc	3411	Resd for Encumbrances	22,092.50	23,677.25
11/13/25	0395434	CDW Government Inc	5282	Off. General Eq. Rep.	1,584.75	23,677.25
11/13/25	0395436	Concord Consulting Group of IL Inc	3411	Resd for Encumbrances	4,500.00	9,000.00
11/13/25	0395436	Concord Consulting Group of IL Inc	5830	Imprvmnts/Remdling	4,500.00	9,000.00
11/13/25	0395437	Consilience Group LLC	5355	Other Contracted Serv.	4,160.00	16,243.33

Board Bill List Over \$2,500 by Check No. - Checks Issued in November 2025

Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
11/13/25	0395437	Consilience Group LLC	5357	Professional & Consult	12,083.33	16,243.33
11/13/25	0395438	Cotter Consulting Inc	3411	Resd for Encumbrances	5,726.00	10,316.00
11/13/25	0395438	Cotter Consulting Inc	5830	Imprvmnts/Remdling	4,590.00	10,316.00
11/13/25	0395439	Creative Constructors LLC	5830	Imprvmnts/Remdling	99,750.00	99,750.00
11/13/25	0395440	Deer District LLC	5501	Student Activities	48,750.00	48,750.00
11/13/25	0395441	EE Consultants LLC	5352	Contracted Employment	5,721.00	5,721.00
11/13/25	0395442	Engberg Anderson Inc	3411	Resd for Encumbrances	8,292.50	8,292.50
11/13/25	0395443	Evertz USA Inc	3411	Resd for Encumbrances	3,670.00	3,670.00
11/13/25	0395444	W. W. Grainger, Inc	5230	Classroom & Lab Supp	1,482.83	8,847.31
11/13/25	0395444	W. W. Grainger, Inc	5238	Maint. & Cust. Supp	928.92	8,847.31
11/13/25	0395444	W. W. Grainger, Inc	5673	Studio Equipment Rep.	1,485.49	8,847.31
11/13/25	0395444	W. W. Grainger, Inc	5840	Equipment	4,950.07	8,847.31
11/13/25	0395445	Gray Miller Persh LLP	5361	Legal Services	2,747.00	2,747.00
11/13/25	0395446	Grunau Co Inc	5355	Other Contracted Serv.	8,670.83	8,670.83
11/13/25	0395447	Hammel Green & Abrahamson Inc	3411	Resd for Encumbrances	4,849.51	4,849.51
11/13/25	0395452	JenFryTalks LLC	5357	Professional & Consult	9,000.00	9,000.00
11/13/25	0395453	Johnson Controls Building Solutions	5355	Other Contracted Serv.	19,383.00	19,383.00
11/13/25	0395454	Lake Chevrolet Inc	5355	Other Contracted Serv.	3,368.45	3,368.45
11/13/25	0395455	Michael Best & Friedrich LLP	5361	Legal Services	134,497.22	134,497.22
11/13/25	0395460	Quorum Architects Inc	3411	Resd for Encumbrances	5,296.50	5,296.50
11/13/25	0395461	Ricoh USA Inc	5282	Off. General Eq. Rep.	10,597.18	10,597.18
11/13/25	0395464	Seek Incorporated	5352	Contracted Employment	2,614.40	2,614.40
11/13/25	0395465	Strang Inc	3411	Resd for Encumbrances	6,000.00	6,000.00
11/13/25	0395467	Vanguard Computers Inc	5840	Equipment	157,200.00	157,200.00
11/20/25	0395612	ACD Direct	5355	Other Contracted Serv.	3,458.13	3,458.13
11/20/25	0395617	CDW Government Inc	5246	Software	5,780.00	5,780.00
11/20/25	0395619	Duet Resource Group	5840	Equipment	13,091.10	13,091.10
11/20/25	0395621	Forward Space LLC	3411	Resd for Encumbrances	188,177.62	188,177.62
11/20/25	0395622	W. W. Grainger, Inc	5230	Classroom & Lab Supp	1,056.04	5,580.49
11/20/25	0395622	W. W. Grainger, Inc	5238	Maint. & Cust. Supp	(8,303.61)	5,580.49
11/20/25	0395622	W. W. Grainger, Inc	5840	Equipment	12,828.06	5,580.49
11/20/25	0395623	Grunau Co Inc	5355	Other Contracted Serv.	3,573.88	3,573.88
11/20/25	0395625	Hatch Staffing Services Inc	5355	Other Contracted Serv.	1,114.40	9,754.40
11/20/25	0395625	Hatch Staffing Services Inc	5840	Equipment	8,640.00	9,754.40
11/20/25	0395627	JS 1962 Master Tenant LLC	5355	Other Contracted Serv.	236,018.20	236,018.20
11/20/25	0395629	LHH Recruitment Solutions Inc	5352	Contracted Employment	3,690.18	11,227.71
11/20/25	0395629	LHH Recruitment Solutions Inc	5355	Other Contracted Serv.	647.13	11,227.71
11/20/25	0395629	LHH Recruitment Solutions Inc	5357	Professional & Consult	6,890.40	11,227.71
11/20/25	0395630	N Schmidt - Reward Strategies, Llc	5357	Professional & Consult	3,655.00	3,655.00
11/20/25	0395631	Packerland Rent-A-Mat Inc	5355	Other Contracted Serv.	2,822.18	2,822.18
11/20/25	0395632	Personnel Specialists LLC	5352	Contracted Employment	2,529.00	2,529.00
11/20/25	0395636	Seek Incorporated	5351	Cleaning Services	5,992.13	7,299.33
11/20/25	0395636	Seek Incorporated	5352	Contracted Employment	1,307.20	7,299.33
11/20/25	0395637	Selzer-Ornst Company	5830	Imprvmnts/Remdling	11,421.90	11,421.90
11/20/25	0395638	Charter Communications Holdings LLC	5282	Off. General Eq. Rep.	126,630.00	128,725.62
11/20/25	0395638	Charter Communications Holdings LLC	5454	Telephone	2,095.62	128,725.62
11/20/25	0395639	Strang Inc	3411	Resd for Encumbrances	3,000.00	3,000.00
11/20/25	0395640	T&b Electric Inc	3411	Resd for Encumbrances	10,700.00	10,700.00
11/20/25	0395643	VWR International Llc	5230	Classroom & Lab Supp	419.21	4,448.65
11/20/25	0395643	VWR International Llc	5840	Equipment	4,029.44	4,448.65
11/26/25	0395738	Allegiance Fundraising Group, LLC	5259	Postage	8,474.00	8,474.00
11/26/25	0395739	AV Design Group Inc	3411	Resd for Encumbrances	61,672.00	61,672.00
11/26/25	0395743	CDW Government Inc	5454	Telephone	7,212.80	16,075.84
11/26/25	0395743	CDW Government Inc	5840	Equipment	8,863.04	16,075.84
11/26/25	0395744	Concord Consulting Group of IL Inc	5830	Imprvmnts/Remdling	4,500.00	4,500.00
11/26/25	0395746	Ellucian Company LLC	5840	Equipment	32,796.00	32,796.00
11/26/25	0395749	Gardner Builders Milwaukee Llc	5830	Imprvmnts/Remdling	17,659.35	17,659.35
11/26/25	0395750	W. W. Grainger, Inc	5230	Classroom & Lab Supp	1,284.33	15,235.98
11/26/25	0395750	W. W. Grainger, Inc	5238	Maint. & Cust. Supp	8,990.20	15,235.98
11/26/25	0395750	W. W. Grainger, Inc	5243	Other Supplies	366.85	15,235.98
11/26/25	0395750	W. W. Grainger, Inc	5840	Equipment	4,594.60	15,235.98
11/26/25	0395751	Grunau Co Inc	5355	Other Contracted Serv.	11,353.52	13,697.32
11/26/25	0395751	Grunau Co Inc	5830	Imprvmnts/Remdling	2,343.80	13,697.32
11/26/25	0395754	Heartland Video Systems Inc	5674	Technical Operations	5,173.00	5,173.00
11/26/25	0395755	Interstate Parking	5419	Building Rental	12,500.00	12,500.00

Board Bill List Over \$2,500 by Check No. - Checks Issued in November 2025

Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
11/26/25	0395761	Madison National Life	2224	Life Insurance Pay	42,584.44	82,972.69
11/26/25	0395761	Madison National Life	2227	Payable to OPEB Trust	38,840.81	82,972.69
11/26/25	0395761	Madison National Life	5104	Life Insurance	1,547.44	82,972.69
11/26/25	0395762	Minnesota Elevator Inc	5353	Elevator P.M.	13,112.21	14,168.65
11/26/25	0395762	Minnesota Elevator Inc	5355	Other Contracted Serv.	1,056.44	14,168.65
11/26/25	0395764	Personnel Specialists LLC	5352	Contracted Employment	5,285.00	5,285.00
11/26/25	0395769	Staff Electric Co Inc	5840	Equipment	19,156.26	19,156.26
11/26/25	0395770	Superior Vision Insurance Plan of W	5680	Health Exp - Claims	14,213.45	14,213.45
11/26/25	0395771	UnitedHealthCare Ins Co	2227	Payable to OPEB Trust	387,062.96	387,062.96
11/26/25	0395773	West Quarter West LLC	5418	Room Rental	16,475.19	16,475.19
					<u>4,896,879.87</u>	

Board Bill List TV Fund by Check No. - Checks Issued in November 2025

Check Date	Check Number	Vendor Name	Classification	Description	Object Amount
11/06/25	0085942	Federal Express Corp	5675	Traffic	27.58
11/06/25	0086012	Sony Electronics Inc	5674	Technical Operations	37,620.00
11/06/25	0086013	Staples Business Advantage	5241	Office Supplies	526.47
11/06/25	0086033	WUWM Milwaukee Public Radio	5270	Advertising	1,404.00
11/13/25	0086045	Accuweather Inc	5674	Technical Operations	650.00
11/13/25	0086050	Amazon Web Services, Inc.	5674	Technical Operations	24.16
11/13/25	0086060	B&h Photo Video	5840	Equipment	6,202.50
11/13/25	0086087	Disc Cloners Plus Inc	5243	Other Supplies	560.00
11/13/25	0086127	National Educational Telecommunicat	5220	Membership & Subscript	300.00
11/13/25	0086130	ACNielsen Corporation	5661	Audience Research	3,324.00
11/13/25	0086146	Public Television Major	5660	Affiliation/Mbpsps	6,556.00
11/20/25	0086191	Anchor Printing Inc	5260	Printing & Duplicating	5,141.35
11/20/25	0086192	B&h Photo Video	5673	Studio Equipment Rep.	2,045.24
11/20/25	0086204	Carl Bloom Associates Inc	5259	Postage	6,046.25
11/20/25	0086204	Carl Bloom Associates Inc	5260	Printing & Duplicating	19,319.64
11/20/25	0086257	Pitney Bowes Global Financial Services	5355	Other Contracted Serv.	1,406.94
11/20/25	0086258	Pitney Bowes/Presort Service	5259	Postage	2,426.83
11/20/25	0086279	US Postmaster	5259	Postage	170.14
11/26/25	0086360	Royle Printing Co	5260	Printing & Duplicating	11,418.95
11/06/25	0391015	CDW Government Inc	5674	Technical Operations	2,041.75
11/06/25	0391016	Chyronhego Corporation	5673	Studio Equipment Rep.	5,512.84
11/06/25	0391021	Equalingua LLC	5668	Program Production	450.00
11/06/25	0391028	Key Code Media	3411	Resd for Encumbrances	9,350.00
11/06/25	0391030	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20
11/06/25	0391038	Rev.com Inc	5674	Technical Operations	1,879.31
11/13/25	0395428	American Public Television	5665	Network Prog Service	1,989.00
11/13/25	0395428	American Public Television	5840	Equipment	6,632.00
11/13/25	0395443	Evertz USA Inc	3411	Resd for Encumbrances	3,670.00
11/13/25	0395444	W. W. Grainger, Inc	5673	Studio Equipment Rep.	1,485.49
11/13/25	0395445	Gray Miller Persh LLP	5361	Legal Services	2,747.00
11/20/25	0395612	ACD Direct	5355	Other Contracted Serv.	3,458.13
11/20/25	0395613	Airgas Inc	5678	Wmvs Transmitter Rep.	15.93
11/20/25	0395614	Allegiance Fundraising Group, LLC	5355	Other Contracted Serv.	825.00
11/20/25	0395628	Key Code Media	5674	Technical Operations	2,110.50
11/20/25	0395629	LHH Recruitment Solutions Inc	5357	Professional & Consult	6,890.40
11/26/25	0395738	Allegiance Fundraising Group, LLC	5259	Postage	8,474.00
11/26/25	0395748	Forest Incentives Ltd	5243	Other Supplies	1,022.95
11/26/25	0395748	Forest Incentives Ltd	5259	Postage	297.53
11/26/25	0395754	Heartland Video Systems Inc	5674	Technical Operations	5,173.00
					172,640.08

Board Bill List Over \$2,500 for Channels 10/36 - Checks Issued in November 2025

Check Date	Check Number	Vendor Name	Classification	Description	Object Amount
11/06/25	0086012	Sony Electronics Inc	5674	Technical Operations	37,620.00
11/13/25	0086060	B&h Photo Video	5840	Equipment	6,202.50
11/13/25	0086130	ACNielsen Corporation	5661	Audience Research	3,324.00
11/13/25	0086146	Public Television Major	5660	Affiliation/Mbps	6,556.00
11/20/25	0086191	Anchor Printing Inc	5260	Printing & Duplicating	5,141.35
11/20/25	0086204	Carl Bloom Associates Inc	5259	Postage	6,046.25
11/20/25	0086204	Carl Bloom Associates Inc	5260	Printing & Duplicating	19,319.64
11/26/25	0086360	Royle Printing Co	5260	Printing & Duplicating	11,418.95
11/06/25	0391016	Chyronhego Corporation	5673	Studio Equipment Rep.	5,512.84
11/06/25	0391028	Key Code Media	3411	Resd for Encumbrances	9,350.00
11/06/25	0391030	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20
11/13/25	0395428	American Public Television	5840	Equipment	6,632.00
11/13/25	0395443	Evertz USA Inc	3411	Resd for Encumbrances	3,670.00
11/13/25	0395445	Gray Miller Persh LLP	5361	Legal Services	2,747.00
11/20/25	0395612	ACD Direct	5355	Other Contracted Serv.	3,458.13
11/20/25	0395629	LHH Recruitment Solutions Inc	5357	Professional & Consult	6,890.40
11/26/25	0395738	Allegiance Fundraising Group, LLC	5259	Postage	8,474.00
11/26/25	0395754	Heartland Video Systems Inc	5674	Technical Operations	5,173.00
					150,981.26

BOARD BILLS LIST

The following bills are to be presented for approval at the meeting of the Milwaukee Area Technical College District Board, State of Wisconsin, to be held on 1-27-26.

**Bank Transfer Payments
December 2025**

Delta Dental Insurance Claims	<u>\$ 99,602.17</u>
We- energies	<u>\$ 223,131.77</u>
UMR Health Insurance Claims	<u>\$ 34,293.01</u>
WTCS Health Care Consortium	<u>\$ 2,697,886.51</u>
Bank Service Charges	<u>\$ 1,767.81</u>
Merchant Service Credit Card Fees	<u>\$ 15,600.17</u>
Wisconsin Retirement System	<u>\$ 1,561,048.03</u>
OPEB Trust Transfers	<u>\$ -</u>
Federal Payroll Tax	<u>\$ 3,084,490.77</u>
State Payroll Tax	<u>\$ 533,772.99</u>
State, County, and Stadium Sales Tax	<u>\$ 16,149.95</u>

**Debt Service Fund Wire Payments
December 2025**

<u>General Obligation Debt Series</u>	<u>Interest</u>	<u>Principal</u>
Series 2020-21H	25,244	
Series 2021-22A	2,250	
Series 2021-22B	1,500	
Series 2021-22C	27,900	
Series 2021-22D	1,688	
Series 2021-22E	2,250	
Series 2021-22F	1,500	
Series 2021-22G	1,500	
Series 2021-22H	2,250	
Series 2021-22I	2,250	

Attachment 4.a

General Obligation Debt Series

Interest

Principal

Series 2021-22J	3,750	
Series 2021-22K	3,000	
Series 2021-22L	3,000	
Series 2022-23A	13,000	
Series 2022-23B	13,000	
Series 2022-23C	134,300	
Series 2022-23D	19,500	
Series 2022-23E	16,250	
Series 2022-23F	15,500	
Series 2022-23G	13,000	
Series 2022-23H	14,000	
Series 2022-23I	16,250	
Series 2022-23J	13,000	
Series 2022-23K	16,250	
Series 2022-23L	16,250	
Series 2023-24A	23,750	
Series 2023-24B	26,250	
Series 2023-24C	309,500	
Series 2023-24D	28,750	
Series 2023-24E	28,750	
Series 2023-24F	26,250	
Series 2023-24G	25,500	
Series 2023-24H	26,250	
Series 2023-24I	26,250	
Series 2023-24J	28,750	
Series 2023-24K	26,250	
Series 2023-24L	28,750	
Series 2024-25A	33,250	
Series 2024-25B	34,250	
Series 2024-25C	303,800	
Series 2024-25D	30,000	
Series 2024-25E	31,750	
Series 2024-25F	34,250	
Series 2024-25G	33,250	
Series 2024-25H	35,000	
Series 2024-25J	42,375	
Series 2024-25K	41,250	
Series 2024-25L	35,208	
Series 2025-26A	25,458	
Series 2025-26B	19,500	
Series 2025-26C	290,278	10,000,000
	<u>1,973,001</u>	<u>10,000,000</u>

BOARD BILLS LIST

The following bills are to be presented for approval at the meeting of the Milwaukee Area Technical College District Board, State of Wisconsin, to be held on 1-27-26.

BILLS PAYABLE RECAPITULATION

Month of December 2025

Payments for encumbrances and monthly expenditures were made for the following funds:

General Fund	8,836,194
Special Revenue Fund-Operational	170,136
Special Revenue Fund-Non Aidable	547,630
Enterprise Fund	470,760
Capital Projects Fund	2,567,600
Debt Service Fund	11,986,001
Internal Service Fund	196,620
Public Television Fund	<u>258,632</u>
 Total Expenditures	 <u><u>\$ 25,033,573</u></u>

Secretary

Chair

Board Bill List by Payee - Checks Issued in December 2025

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Check Date	Check Number	Vendor Name	Classification Description	Object Amount	Check Amount
12/04/25	0086385	4IMPRINT	5270 Advertising	4,119.69	4,119.69
12/11/25	0086486	4IMPRINT	5243 Other Supplies	1,337.81	1,337.81
12/04/25	0086386	AAA Acme Lock Co Inc	5830 Imprvmnts/Remdling	410.91	410.91
12/18/25	0086618	AAA Acme Lock Co Inc	5238 Maint. & Cust. Supp	757.00	757.00
12/04/25	0086400	Aaron Bender	5363 Officials	190.00	190.00
12/18/25	0396053	Absolute Construction Enterprises I	3411 Resd for Encumbrances	325,796.61	325,796.61
12/04/25	0395811	Accuweather Inc	5674 Technical Operations	1,950.00	1,950.00
12/18/25	0086621	ACF Machine Repair Inc	5281 Classroom/Lab Eq. Rep.	2,472.00	2,472.00
12/11/25	0086569	ACNielsen Corporation	5661 Audience Research	7,555.00	7,555.00
12/18/25	0086622	Action Target Inc	5230 Classroom & Lab Supp	1,679.07	1,679.07
12/04/25	0086454	Adrian J. Montgomery	5363 Officials	190.00	190.00
12/04/25	0086389	Advanced Welding Supply Co Inc	5230 Classroom & Lab Supp	445.31	445.31
12/18/25	0086623	Advanced Welding Supply Co Inc	5230 Classroom & Lab Supp	525.65	525.65
12/11/25	0086488	Advance Lawn Service Company	5358 Snow Removal	4,149.50	4,149.50
12/18/25	0396054	AE Business Solutions	5840 Equipment	295.00	295.00
12/18/25	0086617	A/E Graphics Inc	5830 Imprvmnts/Remdling	641.04	641.04
12/11/25	0086489	Aircraft Spruce & Specialty Co	5230 Classroom & Lab Supp	58.19	58.19
12/18/25	0086624	Aircraft Spruce & Specialty Co	5230 Classroom & Lab Supp	105.25	105.25
12/18/25	0396055	Airgas Inc	5230 Classroom & Lab Supp	455.74	471.15
12/18/25	0396055	Airgas Inc	5678 Wmvs Transmitter Rep.	15.41	471.15
12/11/25	0395919	Airiann L. Guyant	5243 Other Supplies	41.95	41.95
12/18/25	0396056	Allegiance Fundraising Group, LLC	5259 Postage	8,474.00	36,775.70
12/18/25	0396056	Allegiance Fundraising Group, LLC	5260 Printing & Duplicating	28,301.70	36,775.70
12/11/25	0395930	Alro Steel Corporation	5230 Classroom & Lab Supp	1,782.27	1,782.27
12/18/25	0086625	Amazon Web Services, Inc.	5674 Technical Operations	48.90	48.90
12/11/25	0086490	American 3B Scientific	5840 Equipment	9,895.00	9,895.00
12/18/25	0086626	American 3B Scientific	5840 Equipment	7,200.00	7,200.00
12/18/25	0086627	American Dental Accessories	5243 Other Supplies	84.54	84.54
12/18/25	0086628	American Heart Association Inc	5714 Classroom & Lab Supplies	951.00	951.00
12/11/25	0395931	American Program Bureau Inc	5355 Other Contracted Serv.	7,500.00	7,500.00
12/18/25	0396057	American Public Television	5840 Equipment	22,720.00	22,720.00
12/18/25	0086629	American Society of Echocardiograph	5714 Classroom & Lab Supplies	1,350.00	1,350.00
12/18/25	0086630	American Society of Health	5220 Membership & Subscript	3,200.00	3,200.00
12/18/25	0086631	American Technical Publishers	5707 New Book-Resale	11,111.25	11,111.25
12/04/25	0086432	Amy Grycowski	5363 Officials	105.00	105.00
12/18/25	0086632	Anthology Inc	5355 Other Contracted Serv.	54.35	54.35
12/18/25	0086633	Archetype Innovations LLC	5714 Classroom & Lab Supplies	8,914.80	8,914.80
12/04/25	0086390	ASC1 Inc	5281 Classroom/Lab Eq. Rep.	121.21	121.21
12/04/25	0086391	ASW Machinery Inc	5230 Classroom & Lab Supp	377.74	377.74
12/04/25	0086395	Atlas Copco Compressor LLC	5355 Other Contracted Serv.	1,412.38	1,412.38
12/04/25	0086392	AT&T	5454 Telephone	3,931.47	3,931.47
12/18/25	0086634	AT&T	5454 Telephone	2,516.24	2,516.24
12/18/25	0086635	AT&T	5454 Telephone	26,820.00	26,820.00
12/04/25	0086393	At&t Long Distance	5454 Telephone	309.82	309.82
12/18/25	0086636	At&t Long Distance	5454 Telephone	307.17	307.17
12/04/25	0086394	At&t Mobility	5454 Telephone	1,042.74	1,042.74
12/18/25	0086637	At&t Mobility	5454 Telephone	2,361.27	2,361.27
12/11/25	0395932	Aurora Medical Group Inc	5355 Other Contracted Serv.	1,350.00	1,350.00
12/04/25	0086396	Auto Paint & Supply Co Inc	5230 Classroom & Lab Supp	1,340.74	1,340.74
12/18/25	0086638	Auto Paint & Supply Co Inc	5230 Classroom & Lab Supp	994.90	994.90
12/04/25	0086397	Axon Enterprises Inc	3411 Resd for Encumbrances	51,615.62	59,715.62
12/04/25	0086397	Axon Enterprises Inc	5355 Other Contracted Serv.	8,100.00	59,715.62
12/04/25	0395812	Badger Popcorn & Concession Supply	5501 Student Activities	521.80	521.80
12/11/25	0086492	Badger Thermal Unlimited LLC	5238 Maint. & Cust. Supp	101.24	101.24
12/11/25	0086493	Badger Toyotalift	5840 Equipment	22,200.00	22,200.00
12/04/25	0086442	Bailey Kenney	5363 Officials	190.00	190.00
12/11/25	0086548	Bailey Kenney	5363 Officials	190.00	190.00
12/18/25	0086731	Baird, Robert W & Co	5970 Admin Exp-Debt Service	13,000.00	13,000.00
12/18/25	0086640	Baked MKE - Rachel Schmidbauer	5704 Groceries-Resale	3,098.00	3,098.00
12/18/25	0086641	Baked MKE - Rachel Schmidbauer	5704 Groceries-Resale	1,475.50	1,475.50
12/18/25	0086642	Baker Tilly Municipal Advisors LLC	2310 Accrued Irs Rebate	26,400.00	26,400.00
12/04/25	0395813	Baker Tilly Virchow Krause LLP	5357 Professional & Consult	19,481.00	19,481.00
12/18/25	0086643	BankMobile Technologies Inc	5355 Other Contracted Serv.	1,830.00	1,830.00
12/11/25	0395933	Batteries Plus LLC	5674 Technical Operations	230.40	230.40

Board Bill List by Payee - Checks Issued in December 2025

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Check Date	Check Number	Vendor Name		Classification Description	Object Amount	Check Amount
12/18/25	0086644	Batteries Plus LLC	5238	Maint. & Cust. Supp	233.95	233.95
12/04/25	0086399	Batzner Pest Management Inc	5355	Other Contracted Serv.	441.24	441.24
12/18/25	0086645	Batzner Pest Management Inc	5355	Other Contracted Serv.	184.85	184.85
12/18/25	0086646	Berglund Construction Company	3411	Resd for Encumbrances	59,464.77	60,583.77
12/18/25	0086646	Berglund Construction Company	5830	Imprvmnts/Remdling	1,119.00	60,583.77
12/11/25	0086491	B&h Photo Video	5840	Equipment	20,800.07	20,800.07
12/18/25	0086639	B&h Photo Video	5840	Equipment	4,387.32	4,387.32
12/18/25	0086647	Bibliotheca LLC	5220	Membership & Subscript	2,660.52	2,660.52
12/18/25	0396058	Big Surprise Films LLC	5840	Equipment	10,809.45	10,809.45
12/11/25	0395934	Bioelements Inc	5711	Supplies-Resale	2,070.75	2,070.75
12/18/25	0396059	Bioelements Inc	5243	Other Supplies	1,483.00	1,483.00
12/18/25	0086648	BizTimesMedia	5270	Advertising	2,950.00	2,950.00
12/04/25	0086402	Blair Fire Protection LLC	5830	Imprvmnts/Remdling	2,727.00	2,727.00
12/11/25	0086496	Blair Fire Protection LLC	5830	Imprvmnts/Remdling	10,400.00	10,400.00
12/18/25	0086649	Bliffert Lumber & Fuel Co	5238	Maint. & Cust. Supp	154.71	154.71
12/18/25	0086650	Bluemound Lanes Inc	2325	Misc. Clubs Pay.	3,240.00	3,240.00
12/11/25	0395935	Boer Architects Inc	3411	Resd for Encumbrances	3,800.00	3,800.00
12/18/25	0086651	Bosch Automotive Service Solutions	5243	Other Supplies	5,570.63	5,570.63
12/04/25	0086398	Bound Tree Medical	5230	Classroom & Lab Supp	421.15	421.15
12/04/25	0086405	Bound Tree Medical	5230	Classroom & Lab Supp	3,837.22	19,812.96
12/04/25	0086405	Bound Tree Medical	5243	Other Supplies	80.97	19,812.96
12/04/25	0086405	Bound Tree Medical	5840	Equipment	15,894.77	19,812.96
12/11/25	0086497	Bound Tree Medical	5230	Classroom & Lab Supp	2,190.41	2,190.41
12/11/25	0086498	Breakthru Beverage	5704	Groceries-Resale	198.20	198.20
12/11/25	0086499	Bryn Farm LLC	5704	Groceries-Resale	79.00	79.00
12/11/25	0086500	Building Controls & Solutions LLC	5238	Maint. & Cust. Supp	390.30	390.30
12/18/25	0086652	Building Controls & Solutions LLC	5238	Maint. & Cust. Supp	119.95	119.95
12/18/25	0396060	Building Service Inc	3411	Resd for Encumbrances	197,083.00	203,488.00
12/18/25	0396060	Building Service Inc	5840	Equipment	6,405.00	203,488.00
12/11/25	0086501	Butters Fetting Co Inc	5355	Other Contracted Serv.	6,014.89	11,320.23
12/11/25	0086501	Butters Fetting Co Inc	5830	Imprvmnts/Remdling	5,305.34	11,320.23
12/18/25	0086653	Butters Fetting Co Inc	5355	Other Contracted Serv.	6,560.62	6,560.62
12/04/25	0086407	Buy Right Auto Inc	5711	Supplies-Resale	187.76	187.76
12/18/25	0086654	Campusworks Inc.	5357	Professional & Consult	25,098.00	25,098.00
12/04/25	0086408	Cams Inc	5238	Maint. & Cust. Supp	875.00	1,000.00
12/04/25	0086408	Cams Inc	5243	Other Supplies	125.00	1,000.00
12/18/25	0086655	Caprile Marketing Design	5355	Other Contracted Serv.	725.00	725.00
12/04/25	0086401	Carl Birch	5363	Officials	190.00	190.00
12/11/25	0086495	Carl Birch	5363	Officials	190.00	190.00
12/18/25	0086656	Carl Bloom Associates Inc	5260	Printing & Duplicating	34,788.96	34,788.96
12/11/25	0395923	Carmen M. Smalley	5201	Travel Expenses	288.00	288.00
12/18/25	0086657	Carolina Academic Press	5707	New Book-Resale	78.56	78.56
12/18/25	0396061	Carolina Biological Supply Co	5230	Classroom & Lab Supp	361.92	361.92
12/04/25	0395814	CDW Government Inc	5840	Equipment	3,600.00	3,600.00
12/11/25	0395936	CDW Government Inc	5454	Telephone	500.00	171,661.22
12/11/25	0395936	CDW Government Inc	5840	Equipment	171,161.22	171,661.22
12/18/25	0396062	CDW Government Inc	5282	Off. General Eq. Rep.	2,250.00	75,595.57
12/18/25	0396062	CDW Government Inc	5840	Equipment	73,345.57	75,595.57
12/18/25	0396063	Cengage Learning	5707	New Book-Resale	54,707.62	54,707.62
12/11/25	0086570	Chadwick J. Noel	5201	Travel Expenses	506.00	506.00
12/11/25	0086505	Chefs Warehouse Midwest Llc Chefs W	5704	Groceries-Resale	1,428.31	1,428.31
12/18/25	0086659	Chippewa Valley Technical College	5220	Membership & Subscript	100.00	275.00
12/18/25	0086659	Chippewa Valley Technical College	5243	Other Supplies	175.00	275.00
12/04/25	0086410	Cintas	5355	Other Contracted Serv.	2,699.32	2,699.32
12/11/25	0086506	Cintas	5355	Other Contracted Serv.	1,349.66	1,349.66
12/11/25	0395937	Cintas Corporation	5355	Other Contracted Serv.	3,267.36	3,267.36
12/04/25	0086411	Cintas Corporation Floor Matts	5355	Other Contracted Serv.	53.73	53.73
12/11/25	0086507	Cintas Corporation Floor Matts	5355	Other Contracted Serv.	131.80	131.80
12/18/25	0086660	Cintas Corporation Floor Matts	5355	Other Contracted Serv.	131.80	131.80
12/04/25	0086412	City of Milwaukee	5355	Other Contracted Serv.	645.98	645.98
12/11/25	0086508	City of Oak Creek	5270	Advertising	800.00	800.00
12/11/25	0086509	City of Oak Creek	5455	Water	8,987.38	8,987.38
12/11/25	0086510	City of West Allis	5243	Other Supplies	139.37	139.37
12/11/25	0086511	City of West Allis	5455	Water	6,988.47	6,988.47
12/11/25	0086502	Clavon Byrd	5201	Travel Expenses	109.20	109.20

Board Bill List by Payee - Checks Issued in December 2025

Check Date	Check Number	Vendor Name	Classification Description	Object Amount	Check Amount
12/18/25	0396064	Clothes Clinic Inc	5714 Classroom & Lab Supplies	1,390.67	1,390.67
12/18/25	0086661	Cohere Beauty Omaha Inc	5840 Equipment	919.91	919.91
12/11/25	0086512	College Possible	5355 Other Contracted Serv.	49,999.00	49,999.00
12/04/25	0086413	Compost Crusader LLC	5359 Waste Disposal	898.00	898.00
12/11/25	0395938	Concord Consulting Group of IL Inc	5830 Imprvmnts/Remdling	4,500.00	4,500.00
12/18/25	0396065	Concord Consulting Group of IL Inc	5830 Imprvmnts/Remdling	4,500.00	4,500.00
12/18/25	0396066	Consilience Group LLC	5355 Other Contracted Serv.	4,160.00	16,243.33
12/18/25	0396066	Consilience Group LLC	5357 Professional & Consult	12,083.33	16,243.33
12/18/25	0086662	Constellation Energy Corporation	3411 Resd for Encumbrances	833.20	833.20
12/18/25	0396067	Contributor Development Partnership	5243 Other Supplies	324.00	324.00
12/11/25	0086513	Cook Specialty Co Inc	5714 Classroom & Lab Supplies	166.30	166.30
12/18/25	0086664	Cook Specialty Co Inc	5714 Classroom & Lab Supplies	798.89	798.89
12/04/25	0086414	Coolsys Commercial & Industrial Sol	5281 Classroom/Lab Eq. Rep.	2,366.57	2,366.57
12/11/25	0086514	Coolsys Commercial & Industrial Sol	5281 Classroom/Lab Eq. Rep.	3,429.20	4,030.60
12/11/25	0086514	Coolsys Commercial & Industrial Sol	5355 Other Contracted Serv.	601.40	4,030.60
12/11/25	0395939	Creative Constructors LLC	5830 Imprvmnts/Remdling	215,270.00	215,270.00
12/04/25	0086415	Crescent Electric Supply Co	5238 Maint. & Cust. Supp	103.05	103.05
12/18/25	0086665	Cummins Inc.	5280 Building Repairs	3,568.01	3,568.01
12/11/25	0086515	Custom Truck One Source Lp	5281 Classroom/Lab Eq. Rep.	6,592.59	6,592.59
12/04/25	0086417	Daily Reporter Bridge Tower OpCo LL	5830 Imprvmnts/Remdling	432.40	432.40
12/18/25	0086666	Darby Dental Supply LLC	5230 Classroom & Lab Supp	761.50	761.50
12/11/25	0086516	Davis Ulmer Sprinkler Co Inc	5355 Other Contracted Serv.	1,465.80	1,465.80
12/18/25	0086667	Dawn Sign Press	5707 New Book-Resale	526.99	526.99
12/11/25	0086524	Deanna M. Forsythe	5201 Travel Expenses	63.28	63.28
12/18/25	0086668	Delta Development Team Inc	5248 Classrm/Lab Equip.	1,550.00	1,550.00
12/18/25	0086669	Den-Mat Holdings LLC	5243 Other Supplies	355.89	355.89
12/04/25	0395803	Dennis Kutz	5363 Officials	280.00	280.00
12/18/25	0086670	Department of Health Services	5220 Membership & Subscript	50.00	50.00
12/11/25	0086517	Department of Workforce	5446 Unemployment Insurance	11,333.40	11,333.40
12/18/25	0086671	Dept of Public Instruction	5243 Other Supplies	195.00	195.00
12/04/25	0086418	Digital Data Centers	5259 Postage	7,225.12	7,225.12
12/11/25	0086518	Disc Cloners Plus Inc	5243 Other Supplies	872.00	872.00
12/04/25	0086419	Districts Mutual Insurance	5442 Liability Insurance	2,020.00	2,020.00
12/11/25	0086519	Districts Mutual Insurance	5442 Liability Insurance	8,842.00	8,842.00
12/11/25	0086595	Doris D. Spredemann	5201 Travel Expenses	25.20	25.20
12/04/25	0086420	Douglas Stewart Co Inc	5711 Supplies-Resale	51.12	51.12
12/11/25	0395940	Eaton Corporation	5282 Off. General Eq. Rep.	37,174.14	37,174.14
12/18/25	0086672	Edward G. Hinkelman	5840 Equipment	7,000.00	7,000.00
12/11/25	0395941	EE Consultants LLC	5352 Contracted Employment	7,200.00	7,200.00
12/18/25	0396068	EE Consultants LLC	3411 Resd for Encumbrances	1,150.00	1,150.00
12/18/25	0396069	Ellucian Company LLC	5840 Equipment	35,117.00	35,117.00
12/18/25	0086673	Elsevier	5840 Equipment	14,953.92	14,953.92
12/18/25	0086674	Elsevier Health & Science	5707 New Book-Resale	13,057.03	13,057.03
12/11/25	0395924	Emily Summers	5201 Travel Expenses	210.39	210.39
12/04/25	0086421	Endeavor Hardwoods Inc	5714 Classroom & Lab Supplies	3,802.08	3,802.08
12/11/25	0395942	Engberg Anderson Inc	3411 Resd for Encumbrances	11,061.96	18,801.96
12/11/25	0395942	Engberg Anderson Inc	5830 Imprvmnts/Remdling	7,740.00	18,801.96
12/18/25	0396070	Engberg Anderson Inc	3411 Resd for Encumbrances	3,420.00	19,710.00
12/18/25	0396070	Engberg Anderson Inc	5830 Imprvmnts/Remdling	16,290.00	19,710.00
12/11/25	0086520	Engelhardt Dairy of Wisconsin LLC	5704 Groceries-Resale	217.35	217.35
12/11/25	0395943	Equalingua LLC	5668 Program Production	450.00	450.00
12/11/25	0395928	Erich J. Zeimantz	5201 Travel Expenses	1,079.83	1,079.83
12/18/25	0086675	Eva's Esthetics Inc	5711 Supplies-Resale	1,627.40	1,627.40
12/18/25	0086676	ExamSoft Worldwide LLC	5840 Equipment	13,230.00	13,230.00
12/18/25	0086663	Exelon Corporation	5450 Gas	17,998.16	17,998.16
12/18/25	0086677	F A Davis Company	5707 New Book-Resale	1,421.11	1,421.11
12/11/25	0086521	FairWave Holdings	5704 Groceries-Resale	863.70	863.70
12/04/25	0086422	Federal Express Corp	5707 New Book-Resale	544.31	544.31
12/11/25	0086522	Federal Express Corp	5675 Traffic	195.44	294.65
12/11/25	0086522	Federal Express Corp	5707 New Book-Resale	99.21	294.65
12/18/25	0086678	Federal Express Corp	5707 New Book-Resale	892.61	892.61
12/18/25	0086679	Feeding America Eastern Wi, Inc	5243 Other Supplies	7,043.28	7,043.28
12/04/25	0086423	Feel Great LLC	5363 Officials	150.00	150.00
12/18/25	0086680	Filtration Concepts Inc	5238 Maint. & Cust. Supp	5,844.68	5,844.68
12/11/25	0086523	Fisher Scientific Company LLC	5248 Classrm/Lab Equip.	9,250.00	9,250.00

Board Bill List by Payee - Checks Issued in December 2025

Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
12/18/25	0086681	Fisher Scientific Company LLC	5230	Classroom & Lab Supp	1,093.54	1,093.54
12/04/25	0086424	Fortune International, LLC	5704	Groceries-Resale	5,807.04	5,807.04
12/18/25	0086682	Fortune International, LLC	5704	Groceries-Resale	915.22	915.22
12/11/25	0086525	Fox Valley Tech College	5355	Other Contracted Serv.	1,475.00	1,475.00
12/11/25	0086527	Froedtert Health-Workforce Health	5687	Biometric Testing & Wellness	62,725.00	62,725.00
12/11/25	0086553	Gabriel Lind	5363	Officials	190.00	190.00
12/04/25	0086425	Galls Parent Holdings LLC	5243	Other Supplies	775.08	775.08
12/11/25	0086528	Galls Parent Holdings LLC	5243	Other Supplies	(373.04)	378.17
12/11/25	0086528	Galls Parent Holdings LLC	5840	Equipment	751.21	378.17
12/18/25	0086683	Galls Parent Holdings LLC	5243	Other Supplies	836.17	836.17
12/11/25	0086529	Gallup Inc	5840	Equipment	2,700.00	2,700.00
12/18/25	0086684	Gannett Wisconsin Localiq	5271	Legal Notices	301.56	301.56
12/04/25	0395815	Gardner Builders Milwaukee Llc	3411	Resd for Encumbrances	10,000.00	17,438.93
12/04/25	0395815	Gardner Builders Milwaukee Llc	5830	Imprvmnts/Remdling	7,438.93	17,438.93
12/11/25	0086530	General Beverage Sales	5704	Groceries-Resale	372.26	372.26
12/11/25	0086549	Geoffrey P. Krenz	5363	Officials	190.00	190.00
12/18/25	0086685	Gerling and Associates Inc	3411	Resd for Encumbrances	66,088.80	66,088.80
12/11/25	0086531	GFL Solid Waste Midwest LLC	5359	Waste Disposal	8,492.30	8,492.30
12/11/25	0086532	Global Equipment Company Inc	5840	Equipment	6,636.39	6,636.39
12/18/25	0086686	GM Supplies	5243	Other Supplies	3,495.95	3,495.95
12/11/25	0086533	Goldfish Uniforms	5238	Maint. & Cust. Supp	213.26	213.26
12/04/25	0395816	Goodyear Technologies Corp	5355	Other Contracted Serv.	1,199.32	1,199.32
12/04/25	0086427	Goodyear Commerical Tire & Service	5243	Other Supplies	538.44	538.44
12/04/25	0086428	Gordon Flesch Co Inc	5243	Other Supplies	208.97	4,325.77
12/04/25	0086428	Gordon Flesch Co Inc	5840	Equipment	4,116.80	4,325.77
12/11/25	0086535	Gordon Flesch Co Inc	5243	Other Supplies	3,939.21	3,939.21
12/04/25	0086430	Grafton Ace Hardware	5230	Classroom & Lab Supp	239.86	239.86
12/18/25	0086687	Grand Appliance Inc.	5840	Equipment	2,405.00	2,405.00
12/04/25	0086431	Graybar Electric Inc	5238	Maint. & Cust. Supp	537.52	537.52
12/11/25	0086536	Graybar Electric Inc	5230	Classroom & Lab Supp	2,477.59	2,477.59
12/18/25	0086688	Graybar Electric Inc	5282	Off. General Eq. Rep.	61.08	61.08
12/11/25	0395945	Gray Miller Persh LLP	5361	Legal Services	2,337.00	2,337.00
12/11/25	0086537	Greater Milwaukee Committee	5220	Membership & Subscript	4,210.00	4,210.00
12/11/25	0086538	Grimco Inc	5244	Production Supplies	638.88	638.88
12/04/25	0395818	Grunau Co Inc	5355	Other Contracted Serv.	24,553.99	40,780.41
12/04/25	0395818	Grunau Co Inc	5830	Imprvmnts/Remdling	16,226.42	40,780.41
12/11/25	0395946	Grunau Co Inc	5355	Other Contracted Serv.	1,312.32	13,351.86
12/11/25	0395946	Grunau Co Inc	5830	Imprvmnts/Remdling	12,039.54	13,351.86
12/18/25	0396072	Grunau Co Inc	3411	Resd for Encumbrances	499.48	29,422.13
12/18/25	0396072	Grunau Co Inc	5355	Other Contracted Serv.	14,918.00	29,422.13
12/18/25	0396072	Grunau Co Inc	5830	Imprvmnts/Remdling	14,004.65	29,422.13
12/11/25	0395947	GTM HR Consulting Inc	5357	Professional & Consult	6,895.00	6,895.00
12/04/25	0086433	Guaranteed Service &	5282	Off. General Eq. Rep.	(225.00)	70,250.00
12/04/25	0086433	Guaranteed Service &	5840	Equipment	70,475.00	70,250.00
12/11/25	0086539	Guaranteed Service &	5840	Equipment	225.00	225.00
12/11/25	0086556	Guyler Luther	5363	Officials	190.00	190.00
12/04/25	0086387	Hajoca Corporation	5238	Maint. & Cust. Supp	130.89	130.89
12/18/25	0086619	Hajoca Corporation	5238	Maint. & Cust. Supp	1,556.00	1,556.00
12/04/25	0086434	Hall Automotive	5676	Vehicle Supplies	1,129.77	1,129.77
12/11/25	0086540	Hall Automotive	5676	Vehicle Supplies	1,893.29	1,893.29
12/04/25	0395819	Hammel Green & Abrahamson Inc	3411	Resd for Encumbrances	13,212.83	13,212.83
12/11/25	0395948	Hammel Green & Abrahamson Inc	3411	Resd for Encumbrances	6,551.70	6,551.70
12/18/25	0396073	Hammel Green & Abrahamson Inc	3411	Resd for Encumbrances	1,545.00	1,545.00
12/04/25	0395820	Hatch Staffing Services Inc	5355	Other Contracted Serv.	1,086.54	4,326.54
12/04/25	0395820	Hatch Staffing Services Inc	5840	Equipment	3,240.00	4,326.54
12/11/25	0395949	Hatch Staffing Services Inc	5355	Other Contracted Serv.	376.11	376.11
12/18/25	0396074	Hatch Staffing Services Inc	5355	Other Contracted Serv.	1,114.40	9,754.40
12/18/25	0396074	Hatch Staffing Services Inc	5840	Equipment	8,640.00	9,754.40
12/18/25	0086691	Health Care Logistics Inc	5230	Classroom & Lab Supp	1,150.70	1,150.70
12/18/25	0396075	Heartland Video Systems Inc	5840	Equipment	9,373.22	9,373.22
12/11/25	0086541	Hein Electric Supply Co	5840	Equipment	1,000.40	1,000.40
12/04/25	0086435	Henry Schein Dental	5243	Other Supplies	1,757.78	1,757.78
12/11/25	0086542	Henry Schein Dental	5230	Classroom & Lab Supp	88.48	1,372.77
12/11/25	0086542	Henry Schein Dental	5243	Other Supplies	1,284.29	1,372.77
12/04/25	0086436	Herff Jones	5242	Operating Supplies	1,234.00	1,234.00

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Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
12/18/25	0086692	Herff Jones	5242	Operating Supplies	797.90	797.90
12/04/25	0086437	Hispanic Association of Colleges	5220	Membership & Subscript	7,101.00	7,101.00
12/11/25	0086543	Hmong American Friendship	5652	Contribution & Awards	1,000.00	1,000.00
12/04/25	0086438	Holiday Wholesale Inc.	5704	Groceries-Resale	1,851.75	1,851.75
12/11/25	0086544	Holiday Wholesale Inc.	5704	Groceries-Resale	341.60	341.60
12/18/25	0086693	Holiday Wholesale Inc.	5704	Groceries-Resale	3,307.32	3,307.32
12/18/25	0396076	Honeywell Building Solutions	5355	Other Contracted Serv.	16,111.88	16,111.88
12/11/25	0086546	Hubbard Wilson & Zelenkova LLC	5357	Professional & Consult	12,500.00	12,500.00
12/04/25	0395821	Hurt Electric Inc	5830	Imprvmnts/Remdling	2,740.52	2,740.52
12/18/25	0396077	Hurt Electric Inc	5840	Equipment	550.00	550.00
12/04/25	0395822	Hy Test Safety Shoe Service	5238	Maint. & Cust. Supp	124.99	124.99
12/11/25	0395950	Hy Test Safety Shoe Service	5238	Maint. & Cust. Supp	300.00	300.00
12/18/25	0086694	Imagine Promotional LLC	5243	Other Supplies	1,552.50	1,552.50
12/04/25	0086440	Ingram Book Group LLC	5243	Other Supplies	1,097.31	1,097.31
12/18/25	0086695	In House Solutions Inc	5707	New Book-Resale	520.00	520.00
12/04/25	0395823	Interiorscapes, Inc	5243	Other Supplies	43.55	1,103.13
12/04/25	0395823	Interiorscapes, Inc	5355	Other Contracted Serv.	1,059.58	1,103.13
12/04/25	0086441	International Nursing Association f	5220	Membership & Subscript	665.00	665.00
12/04/25	0395824	Interstate Parking	5355	Other Contracted Serv.	18.00	18.00
12/18/25	0396078	Interstate Parking	5419	Building Rental	12,604.74	12,604.74
12/11/25	0395951	Itu Absorb Tech Inc	5282	Off. General Eq. Rep.	104.43	168.10
12/11/25	0395951	Itu Absorb Tech Inc	5355	Other Contracted Serv.	63.67	168.10
12/04/25	0395805	Jack B. Lynch	5363	Officials	70.00	70.00
12/11/25	0086547	Jacobus Energy LLC	5242	Operating Supplies	3,338.36	3,338.36
12/04/25	0086466	James Romnek	5363	Officials	140.00	140.00
12/11/25	0086567	Jason Nate	5363	Officials	190.00	190.00
12/18/25	0396052	Jaymee H. Willms	5840	Equipment	2,300.00	2,300.00
12/04/25	0395804	J Michael LaGrassa	5363	Officials	190.00	190.00
12/04/25	0086426	John P. Gingrass, II	5363	Officials	190.00	190.00
12/04/25	0395825	Johnson Controls Building Solutions	5355	Other Contracted Serv.	568.45	568.45
12/18/25	0396079	Johnson Controls Building Solutions	5840	Equipment	12,897.00	12,897.00
12/18/25	0086696	John Wiley & Sons Inc	5707	New Book-Resale	8,957.86	8,957.86
12/18/25	0086697	Jones & Bartlett Publishers	5707	New Book-Resale	18,176.92	18,176.92
12/04/25	0086457	Joseph E. Olson	5363	Officials	210.00	210.00
12/04/25	0395826	Kahler Slater	3411	Resd for Encumbrances	12,409.96	12,409.96
12/11/25	0395916	Karen J. Feliciano	5243	Other Supplies	100.00	100.00
12/11/25	0086573	Karina Ortiz	5247	Special Occasions	450.00	450.00
12/11/25	0086606	Keith D. Vessell, Sr.	5363	Officials	190.00	190.00
12/04/25	0086406	Keith L. Browne	5501	Student Activities	850.00	850.00
12/04/25	0086416	Kenneth Cyrcacus, II	5363	Officials	190.00	190.00
12/11/25	0395952	Key Code Media	5674	Technical Operations	299.00	299.00
12/04/25	0086443	Kilgore International Inc	5243	Other Supplies	6,702.00	6,702.00
12/18/25	0086698	Kilgore International Inc	5230	Classroom & Lab Supp	3,314.55	4,629.30
12/18/25	0086698	Kilgore International Inc	5243	Other Supplies	1,314.75	4,629.30
12/18/25	0396080	Konecranes Inc	5355	Other Contracted Serv.	901.00	901.00
12/18/25	0086699	Koul Tools LLC	5230	Classroom & Lab Supp	498.00	498.00
12/04/25	0086444	Kratos Communications Inc	5678	Wmvs Transmitter Rep.	5,000.00	5,000.00
12/11/25	0395953	Kristin Anderson Incorporated	5355	Other Contracted Serv.	1,980.00	1,980.00
12/11/25	0086550	Kwik Trip Inc & Subsidiaries	5230	Classroom & Lab Supp	246.42	246.42
12/04/25	0086475	Kyle Trimble	5363	Officials	300.00	300.00
12/18/25	0086700	LAB Midwest LLC	3411	Resd for Encumbrances	19,931.00	19,931.00
12/11/25	0395954	Lake Chevrolet Inc	5355	Other Contracted Serv.	5,837.73	5,837.73
12/11/25	0086551	Lake Ford Inc	5355	Other Contracted Serv.	1,062.52	1,062.52
12/18/25	0086701	LaMacchia Holdings LLC	5355	Other Contracted Serv.	2,000.00	2,000.00
12/11/25	0086526	Lance E. Fredrick	5201	Travel Expenses	584.92	584.92
12/04/25	0086445	Level Up Construction	3411	Resd for Encumbrances	229,900.00	229,900.00
12/04/25	0395827	LHH Recruitment Solutions Inc	5352	Contracted Employment	2,489.76	6,313.71
12/04/25	0395827	LHH Recruitment Solutions Inc	5355	Other Contracted Serv.	378.75	6,313.71
12/04/25	0395827	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20	6,313.71
12/11/25	0395955	LHH Recruitment Solutions Inc	5352	Contracted Employment	1,778.40	6,392.81
12/11/25	0395955	LHH Recruitment Solutions Inc	5355	Other Contracted Serv.	1,169.21	6,392.81
12/11/25	0395955	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20	6,392.81
12/18/25	0396081	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20	3,445.20
12/18/25	0086702	Lincoln Electric Company	5230	Classroom & Lab Supp	218.00	218.00
12/04/25	0086446	Logik Systems Inc	5220	Membership & Subscript	3,600.00	3,600.00

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Check Date	Check Number	Vendor Name		Classification Description	Object Amount	Check Amount
12/04/25	0086480	Lori Voelker	5363	Officials	140.00	140.00
12/11/25	0086555	LTN Global Communications Inc	5674	Technical Operations	4,503.00	4,503.00
12/11/25	0086552	Luc Leszczynski	5363	Officials	190.00	190.00
12/18/25	0086712	Macmillan Publishing Service MPS	5707	New Book-Resale	815.52	815.52
12/04/25	0395828	Marchese Inc., V	5704	Groceries-Resale	5,382.13	5,382.13
12/18/25	0396047	Marie N. Colmerauer	5230	Classroom & Lab Supp	189.75	189.75
12/04/25	0395829	Martek LLC	5840	Equipment	42,990.50	42,990.50
12/18/25	0396082	Martek LLC	5830	Imprvmnts/Remdling	3,228.28	3,228.28
12/04/25	0086447	Matheson Tri-Gas	5230	Classroom & Lab Supp	581.80	581.80
12/18/25	0086703	Matheson Tri-Gas	5230	Classroom & Lab Supp	302.74	302.74
12/04/25	0086448	Matheson Tri-Gas, Inc #3028	5230	Classroom & Lab Supp	649.96	649.96
12/18/25	0086704	Matheson Tri-Gas, Inc #3028	5230	Classroom & Lab Supp	954.34	954.34
12/18/25	0086705	Matthews Book Company	5707	New Book-Resale	71.85	71.85
12/18/25	0086706	MBS Textbook Exchange Inc	5712	Used Books-Resale	28,456.10	28,456.10
12/18/25	0396083	McGraw Hill LLC	5707	New Book-Resale	6,530.97	6,530.97
12/11/25	0086558	McKesson HBOC	5230	Classroom & Lab Supp	73.72	73.72
12/18/25	0086707	Medical Shipment LLC	5230	Classroom & Lab Supp	208.36	208.36
12/04/25	0086450	Medline Industries	5243	Other Supplies	892.64	892.64
12/11/25	0086559	Medline Industries	5243	Other Supplies	470.40	470.40
12/04/25	0086451	Menards Inc	5230	Classroom & Lab Supp	545.87	545.87
12/04/25	0086452	Menards Inc	5238	Maint. & Cust. Supp	287.50	287.50
12/11/25	0086560	Menards Inc	5230	Classroom & Lab Supp	1,585.54	1,877.79
12/11/25	0086560	Menards Inc	5238	Maint. & Cust. Supp	292.25	1,877.79
12/11/25	0086561	Menards Inc	5238	Maint. & Cust. Supp	345.34	345.34
12/18/25	0086708	Menards Inc	5238	Maint. & Cust. Supp	113.75	113.75
12/18/25	0086709	Menards Inc	5238	Maint. & Cust. Supp	511.85	511.85
12/18/25	0086710	Mercer Tool Corporation	5711	Supplies-Resale	9,237.50	9,237.50
12/04/25	0086429	Michael Gotsch Jr	5363	Officials	190.00	190.00
12/11/25	0395922	Michael Lozano	5201	Travel Expenses	118.44	118.44
12/18/25	0396050	Michael Lozano	5201	Travel Expenses	87.36	87.36
12/04/25	0395830	Michael McLoone Photography	5363	Officials	340.00	340.00
12/04/25	0395807	Michael Pfeil	5363	Officials	190.00	190.00
12/11/25	0086562	Midwest Thermal Services Inc	5830	Imprvmnts/Remdling	12,382.00	12,382.00
12/04/25	0086453	Milwaukee Sign Company Incorporated	5840	Equipment	4,424.04	4,424.04
12/18/25	0396084	Milwaukee Transport Svc Inc	5501	Student Activities	519,380.00	519,380.00
12/11/25	0086563	Milwaukee Water Works	5455	Water	12,237.29	12,237.29
12/04/25	0395831	Minnesota Elevator Inc	5353	Elevator P.M.	1,162.00	1,162.00
12/11/25	0395956	Minnesota Elevator Inc	5353	Elevator P.M.	13,112.21	13,904.54
12/11/25	0395956	Minnesota Elevator Inc	5355	Other Contracted Serv.	792.33	13,904.54
12/18/25	0396085	Minnesota Elevator Inc	5353	Elevator P.M.	375.00	639.11
12/18/25	0396085	Minnesota Elevator Inc	5355	Other Contracted Serv.	264.11	639.11
12/04/25	0395806	Mr. Arom L. Murrell	5203	Meals	210.11	210.11
12/11/25	0395925	Mr. Brian J. Weiland	5201	Travel Expenses	12.60	12.60
12/11/25	0086557	Mr. Christopher R. Mallas	5201	Travel Expenses	4.90	4.90
12/11/25	0395927	Mr. Daniel R. Zdrojewski	5201	Travel Expenses	53.00	53.00
12/04/25	0395810	Mr. Donald R. Wadewitz II	5363	Officials	280.00	280.00
12/11/25	0086575	Mr. Gale C. Pence	5201	Travel Expenses	451.04	451.04
12/11/25	0086494	Mr. Gary Bautch	5201	Travel Expenses	55.00	55.00
12/11/25	0086554	Mr. Gordon W. Lockett	5714	Classroom & Lab Supplies	150.00	150.00
12/04/25	0395808	Mr. James R. Schneider	5363	Officials	280.00	280.00
12/18/25	0396049	Mr. Jeffery A. Gahan	5201	Travel Expenses	31.22	31.22
12/04/25	0086439	Mr. Joe'Mar J. Hooper	5352	Contracted Employment	6,906.25	6,906.25
12/18/25	0396051	Mr. Lanelle D. Ramey	5242	Operating Supplies	750.00	750.00
12/04/25	0086467	Mr. Maanaan N. Sabir	5355	Other Contracted Serv.	200.00	200.00
12/11/25	0086571	Mr. Patrick S. O'Hare	5201	Travel Expenses	473.30	473.30
12/04/25	0395802	Mr. Terrence M. Donaldson	5363	Officials	280.00	280.00
12/11/25	0395926	Mr. Theodore J. Wilinski	5201	Travel Expenses	1,559.57	1,559.57
12/11/25	0086534	Mr. Walter M. Goodwyn, Jr.	5201	Travel Expenses	25.20	25.20
12/04/25	0086455	MSC Industrial Supply Co Inc	5230	Classroom & Lab Supp	1,248.70	1,248.70
12/18/25	0396048	Ms. Dorothy M. Copeland	5713	Consumable Supplies	74.99	74.99
12/04/25	0395801	Ms. Eileen F. Alt	5363	Officials	70.00	70.00
12/11/25	0395914	Ms. Erica L. Case	5201	Travel Expenses	950.29	950.29
12/11/25	0395918	Ms. Patricia Gomez	5201	Travel Expenses	740.10	740.10
12/04/25	0086403	Ms. Rebecca M. Blank	5363	Officials	160.00	160.00
12/11/25	0395920	Ms. Sonia M. Harps	5241	Office Supplies	53.00	53.00

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12/11/25	0086587	Ms. Wendolyn T. Romo	5201	Travel Expenses	204.82	204.82
12/11/25	0086564	MWH Law Group LLP	5361	Legal Services	1,080.50	1,080.50
12/11/25	0086565	Myers Information Systems	5355	Other Contracted Serv.	17,550.00	39,213.22
12/11/25	0086565	Myers Information Systems	5674	Technical Operations	21,663.22	39,213.22
12/18/25	0396086	Naacp Milwaukee Branch	5501	Student Activities	1,000.00	1,000.00
12/18/25	0086713	Nakisha G Adams	5352	Contracted Employment	412.00	412.00
12/11/25	0086566	Napa Auto Parts	5230	Classroom & Lab Supp	11.72	11.72
12/18/25	0086714	Napa Auto Parts	5230	Classroom & Lab Supp	589.10	589.10
12/04/25	0086456	Nassco Inc	5238	Maint. & Cust. Supp	741.51	1,070.33
12/04/25	0086456	Nassco Inc	5243	Other Supplies	328.82	1,070.33
12/04/25	0395809	Nathaniel P. Steevens	5363	Officials	420.00	420.00
12/11/25	0086545	Nathan K. Hottmann	5363	Officials	190.00	190.00
12/18/25	0086716	National Testing Network	5355	Other Contracted Serv.	130.00	130.00
12/18/25	0086717	Neher Electric Supply Inc	5238	Maint. & Cust. Supp	283.50	283.50
12/04/25	0395832	Neo Soul Productions	5273	Publicity	2,290.00	2,290.00
12/11/25	0086568	Network Integration Company Partner	5840	Equipment	3,096.22	3,096.22
12/18/25	0086718	Neu's Building Center Inc	5230	Classroom & Lab Supp	533.46	642.97
12/18/25	0086718	Neu's Building Center Inc	5238	Maint. & Cust. Supp	109.51	642.97
12/18/25	0396087	Newark Corp	5230	Classroom & Lab Supp	46.68	46.68
12/11/25	0395957	N Schmidt - Reward Strategies, Llc	5357	Professional & Consult	7,437.50	7,437.50
12/04/25	0086458	One Source Staffing Inc	5351	Cleaning Services	14,600.65	14,600.65
12/11/25	0086572	One Source Staffing Inc	5351	Cleaning Services	5,427.77	18,914.45
12/11/25	0086572	One Source Staffing Inc	5352	Contracted Employment	13,486.68	18,914.45
12/18/25	0086719	One Source Staffing Inc	5351	Cleaning Services	15,257.26	20,306.27
12/18/25	0086719	One Source Staffing Inc	5352	Contracted Employment	5,049.01	20,306.27
12/18/25	0086720	Opto Intermediate Holdco Inc	5840	Equipment	20,845.71	20,845.71
12/18/25	0086721	OSAP Foundation Inc	5707	New Book-Resale	1,690.00	1,690.00
12/18/25	0396088	Packerland Rent-A-Mat Inc	5355	Other Contracted Serv.	2,758.74	2,758.74
12/11/25	0395921	Pam Holt	5201	Travel Expenses	818.62	818.62
12/04/25	0395833	Papas Bakery Inc	5704	Groceries-Resale	1,679.42	1,679.42
12/11/25	0086574	Patterson Dental Supply Inc	5281	Classroom/Lab Eq. Rep.	22.81	22.81
12/18/25	0086722	Patterson Dental Supply Inc	5230	Classroom & Lab Supp	1,721.25	1,721.25
12/11/25	0086612	Paul W. Zinck	5201	Travel Expenses	128.10	128.10
12/18/25	0086723	Pearson Higher Education	5707	New Book-Resale	109.50	109.50
12/11/25	0086576	Pepsi Beverages Company	5704	Groceries-Resale	18,028.94	18,028.94
12/04/25	0395834	Personnel Specialists LLC	5352	Contracted Employment	2,008.20	2,008.20
12/11/25	0395958	Personnel Specialists LLC	5352	Contracted Employment	8,839.75	8,839.75
12/18/25	0396089	Personnel Specialists LLC	5352	Contracted Employment	8,571.40	8,571.40
12/04/25	0395835	Pierce Engineers, Inc.	3411	Resd for Encumbrances	350.00	350.00
12/11/25	0086577	Pitney Bowes/Presort Service	5259	Postage	245.34	245.34
12/04/25	0086460	Pittsburgh Paints Co	5238	Maint. & Cust. Supp	362.91	362.91
12/18/25	0086724	Pittsburgh Paints Co	5238	Maint. & Cust. Supp	48.85	48.85
12/18/25	0086725	Platinum Educational Group	5707	New Book-Resale	3,000.00	3,000.00
12/18/25	0086726	Pocket Nurse Medical Supplies	5230	Classroom & Lab Supp	236.75	236.75
12/04/25	0086461	Port A John	5355	Other Contracted Serv.	110.00	110.00
12/11/25	0086578	Pritzlaff Wholesale	5704	Groceries-Resale	1,032.63	1,032.63
12/11/25	0086580	Proforma	5711	Supplies-Resale	210.94	210.94
12/11/25	0395959	Programming Service	5355	Other Contracted Serv.	5,550.00	5,550.00
12/18/25	0086727	Protocall Services Inc	5355	Other Contracted Serv.	1,800.00	1,800.00
12/11/25	0086581	PTSolutions	5230	Classroom & Lab Supp	289.69	289.69
12/11/25	0086582	QTI Consulting Inc	5357	Professional & Consult	2,205.00	2,205.00
12/04/25	0086463	Quadient Inc Dept 3689	5259	Postage	6,000.00	6,000.00
12/18/25	0086728	Quality Electric Svc Inc	5238	Maint. & Cust. Supp	196.88	196.88
12/04/25	0086464	Quick Fuel	5230	Classroom & Lab Supp	314.38	314.38
12/11/25	0086583	Quick Fuel	5230	Classroom & Lab Supp	1,748.78	1,748.78
12/11/25	0395960	Quorum Architects Inc	5830	Imprvmnts/Remdling	16,050.00	16,050.00
12/18/25	0396090	Quorum Architects Inc	3411	Resd for Encumbrances	3,406.00	16,979.00
12/18/25	0396090	Quorum Architects Inc	5830	Imprvmnts/Remdling	13,573.00	16,979.00
12/18/25	0086729	Radiation Detection Company	5230	Classroom & Lab Supp	145.00	145.00
12/11/25	0086584	Radio Milwaukee Inc	5270	Advertising	1,750.00	1,750.00
12/04/25	0086465	Rams Contracting Ltd	5830	Imprvmnts/Remdling	1,300.00	1,300.00
12/11/25	0086585	Rams Contracting Ltd	5830	Imprvmnts/Remdling	1,950.00	1,950.00
12/04/25	0086409	Randall T. Casey	5203	Meals	1,500.00	1,500.00
12/11/25	0086503	Randall T. Casey	5203	Meals	2,000.00	2,000.00
12/11/25	0086504	Randall T. Casey	5203	Meals	1,200.00	1,200.00

Board Bill List by Payee - Checks Issued in December 2025

Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
12/04/25	0086468	Raymond A. Scolavino	5363	Officials	140.00	140.00
12/11/25	0395929	Raymond Zukauskas	5201	Travel Expenses	191.80	191.80
12/18/25	0086730	Registration Fee Trust	5248	Classrm/Lab Equip.	164.50	164.50
12/11/25	0086593	Re'nesa B. Smith	5201	Travel Expenses	50.26	50.26
12/11/25	0395961	Rev.com Inc	5674	Technical Operations	727.08	727.08
12/04/25	0086404	Rich Blocksom	5363	Officials	105.00	105.00
12/18/25	0396091	Rinderle Door Co	5830	Imprvmnts/Remdling	841.76	841.76
12/18/25	0086732	Rotary Club of Milwaukee	5220	Membership & Subscript	935.00	935.00
12/11/25	0086588	Rote Oil Ltd	5242	Operating Supplies	1,156.31	1,156.31
12/04/25	0395836	Safeway Pest Management Co Inc	5355	Other Contracted Serv.	340.00	340.00
12/18/25	0396092	Safeway Pest Management Co Inc	5355	Other Contracted Serv.	340.00	340.00
12/04/25	0395837	San-A-Care Inc	5238	Maint. & Cust. Supp	447.84	447.84
12/11/25	0395962	San-A-Care Inc	5238	Maint. & Cust. Supp	2,101.97	5,047.68
12/11/25	0395962	San-A-Care Inc	5355	Other Contracted Serv.	2,945.71	5,047.68
12/18/25	0396093	San-A-Care Inc	5238	Maint. & Cust. Supp	3,100.87	4,931.00
12/18/25	0396093	San-A-Care Inc	5355	Other Contracted Serv.	1,830.13	4,931.00
12/11/25	0086589	Screening One, Inc	5355	Other Contracted Serv.	508.55	508.55
12/04/25	0086449	Scribe Opco Inc	5711	Supplies-Resale	1,814.04	1,814.04
12/04/25	0086388	Secure Information Destruction LLC	5359	Waste Disposal	21.00	21.00
12/11/25	0086487	Secure Information Destruction LLC	5359	Waste Disposal	1,039.50	1,039.50
12/18/25	0086620	Secure Information Destruction LLC	5355	Other Contracted Serv.	231.00	1,270.50
12/18/25	0086620	Secure Information Destruction LLC	5359	Waste Disposal	1,039.50	1,270.50
12/18/25	0086733	Secure Information Destruction LLC	5355	Other Contracted Serv.	126.00	147.00
12/18/25	0086733	Secure Information Destruction LLC	5359	Waste Disposal	21.00	147.00
12/04/25	0395838	Seek Incorporated	5351	Cleaning Services	4,923.70	7,015.22
12/04/25	0395838	Seek Incorporated	5352	Contracted Employment	2,091.52	7,015.22
12/11/25	0395963	Seek Incorporated	5351	Cleaning Services	2,910.13	4,217.33
12/11/25	0395963	Seek Incorporated	5352	Contracted Employment	1,307.20	4,217.33
12/18/25	0396094	Seek Incorporated	5351	Cleaning Services	2,989.69	4,296.89
12/18/25	0396094	Seek Incorporated	5352	Contracted Employment	1,307.20	4,296.89
12/04/25	0086469	Seek Professionals Llc	5352	Contracted Employment	724.50	724.50
12/11/25	0086590	Seek Professionals Llc	5352	Contracted Employment	724.50	724.50
12/18/25	0086734	Seek Professionals Llc	5352	Contracted Employment	724.50	724.50
12/04/25	0395839	Selzer-Ornst Company	3411	Resd for Encumbrances	151,455.29	151,455.29
12/11/25	0395964	Selzer-Ornst Company	3411	Resd for Encumbrances	106,133.47	162,798.03
12/11/25	0395964	Selzer-Ornst Company	5830	Imprvmnts/Remdling	56,664.56	162,798.03
12/18/25	0396095	Selzer-Ornst Company	5830	Imprvmnts/Remdling	27,801.96	27,801.96
12/18/25	0396096	SET Engineering, LLC	5355	Other Contracted Serv.	2,400.00	2,400.00
12/11/25	0086591	Shamrock Solutions, LLC	5840	Equipment	6,160.00	6,160.00
12/18/25	0086735	Sid Harvey Industries Inc	5230	Classroom & Lab Supp	529.76	529.76
12/11/25	0086592	Signature Graphics Inc	5355	Other Contracted Serv.	6,557.02	6,557.02
12/18/25	0086736	Smart Care Equip Solutions	5355	Other Contracted Serv.	7,856.56	7,856.56
12/18/25	0086737	Smarter Services LLC	5840	Equipment	26,000.00	26,000.00
12/04/25	0086462	Smart Interpreting Services	5355	Other Contracted Serv.	783.25	783.25
12/11/25	0086579	Smart Interpreting Services	5355	Other Contracted Serv.	1,049.62	1,049.62
12/18/25	0086738	Snap-On Industrial	5243	Other Supplies	85.62	85.62
12/11/25	0086594	Speedy Metals LLC	5230	Classroom & Lab Supp	284.18	284.18
12/18/25	0086739	Speedy Metals LLC	5230	Classroom & Lab Supp	4,014.98	4,014.98
12/04/25	0086470	Spirit Products Ltd	5711	Supplies-Resale	903.80	903.80
12/18/25	0086740	Spirit Products Ltd	5711	Supplies-Resale	5,880.05	5,880.05
12/11/25	0395965	Staff Electric Co Inc	3411	Resd for Encumbrances	14,260.00	14,260.00
12/11/25	0086596	Staples Business Advantage	5230	Classroom & Lab Supp	594.99	7,287.47
12/11/25	0086596	Staples Business Advantage	5241	Office Supplies	5,656.43	7,287.47
12/11/25	0086596	Staples Business Advantage	5243	Other Supplies	992.05	7,287.47
12/11/25	0086596	Staples Business Advantage	5260	Printing & Duplicating	44.00	7,287.47
12/04/25	0086471	Statista Inc	5220	Membership & Subscript	4,800.00	9,600.00
12/04/25	0086471	Statista Inc	5270	Advertising	4,800.00	9,600.00
12/18/25	0086741	Stone Creek Coffee Roasters	5704	Groceries-Resale	687.50	797.50
12/18/25	0086741	Stone Creek Coffee Roasters	5714	Classroom & Lab Supplies	110.00	797.50
12/18/25	0396097	Strang Inc	3411	Resd for Encumbrances	8,500.00	8,500.00
12/11/25	0086597	Sugar Leaf Coffee Roasterie LLC	5704	Groceries-Resale	242.54	242.54
12/18/25	0086742	Superior Salt Service LLC	5358	Snow Removal	404.00	404.00
12/04/25	0086472	Sweetbush	5355	Other Contracted Serv.	87.00	87.00
12/11/25	0086598	Taylor & Francis	5707	New Book-Resale	1,243.11	1,243.11
12/04/25	0086473	Team Extreme LLC	5363	Officials	190.00	190.00

Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
12/18/25	0086743	TForce Freight Inc	5707	New Book-Resale	210.39	210.39
12/04/25	0395840	The Boelter Companies Inc	5714	Classroom & Lab Supplies	32.83	32.83
12/18/25	0396098	The Boelter Companies Inc	5840	Equipment	12,665.00	12,665.00
12/04/25	0086476	The Change Companies	5711	Supplies-Resale	2,310.00	2,310.00
12/18/25	0086690	The Happy Chef Inc	5714	Classroom & Lab Supplies	216.80	216.80
12/11/25	0086604	The Mosaica Group LLC	5244	Production Supplies	895.00	895.00
12/04/25	0086474	Tophatmonocle US Corp	5707	New Book-Resale	9,728.00	9,728.00
12/18/25	0086744	Tophatmonocle US Corp	5707	New Book-Resale	1,008.00	1,008.00
12/11/25	0086599	Total Water Treatment Systems, Inc.	5840	Equipment	5,177.00	5,177.00
12/11/25	0086600	Trac Media Services	5661	Audience Research	20,110.00	20,110.00
12/18/25	0086745	Translatelive Llc	5248	Classrm/Lab Equip.	4,998.00	4,998.00
12/11/25	0086601	TriMark Marlinn LLC	5714	Classroom & Lab Supplies	543.52	543.52
12/11/25	0086602	Truck Fleet Services LLC	5281	Classroom/Lab Eq. Rep.	9,691.41	10,431.93
12/11/25	0086602	Truck Fleet Services LLC	5355	Other Contracted Serv.	740.52	10,431.93
12/18/25	0086746	Truck Fleet Services LLC	5281	Classroom/Lab Eq. Rep.	342.48	2,880.91
12/18/25	0086746	Truck Fleet Services LLC	5355	Other Contracted Serv.	2,538.43	2,880.91
12/11/25	0086603	Trugreen Limited Processing Cntr	5355	Other Contracted Serv.	915.00	915.00
12/18/25	0086711	Tyler R. Michaelson	5355	Other Contracted Serv.	51.00	51.00
12/18/25	0086747	Uline, Inc	5707	New Book-Resale	1,131.86	1,131.86
12/18/25	0086748	United States Postal Service	5259	Postage	170.14	170.14
12/18/25	0086658	University of Chicago Press	5707	New Book-Resale	136.15	136.15
12/18/25	0086749	UPS	5259	Postage	97.69	97.69
12/11/25	0395966	Uptown Society LLC	5501	Student Activities	1,200.00	1,200.00
12/18/25	0396099	Uptown Society LLC	5501	Student Activities	600.00	600.00
12/04/25	0086477	Urbach Consulting Corp	5357	Professional & Consult	7,499.00	7,499.00
12/11/25	0395967	US Foods, Inc	5704	Groceries-Resale	29,363.95	34,158.97
12/11/25	0395967	US Foods, Inc	5714	Classroom & Lab Supplies	4,795.02	34,158.97
12/18/25	0396100	US Foods, Inc	5704	Groceries-Resale	15,493.46	17,987.17
12/18/25	0396100	US Foods, Inc	5714	Classroom & Lab Supplies	2,493.71	17,987.17
12/18/25	0086750	Valley Bakers Cooperative Assn	5704	Groceries-Resale	160.33	160.33
12/04/25	0395841	Vanguard Computers Inc	5243	Other Supplies	329.00	329.00
12/11/25	0395968	Vanguard Computers Inc	5840	Equipment	59,800.00	59,800.00
12/18/25	0396101	Vanguard Computers Inc	5840	Equipment	1,960.00	1,960.00
12/18/25	0086751	Vantage Custom Classics	5711	Supplies-Resale	1,446.41	1,446.41
12/04/25	0086478	Veritiv Operating Company	5238	Maint. & Cust. Supp	882.37	882.37
12/18/25	0086752	Veritiv Operating Company	5238	Maint. & Cust. Supp	16,876.64	16,876.64
12/11/25	0086605	Verizon Wireless	5243	Other Supplies	160.04	160.04
12/18/25	0086753	VF Outdoor LLC	5711	Supplies-Resale	2,991.40	2,991.40
12/04/25	0086479	VitalSource Technologies LLC	5706	Inclusive Access	146,096.74	146,096.74
12/04/25	0395842	VWR International Llc	5230	Classroom & Lab Supp	1,249.39	4,760.89
12/04/25	0395842	VWR International Llc	5840	Equipment	3,511.50	4,760.89
12/11/25	0395969	VWR International Llc	5230	Classroom & Lab Supp	11.02	1,069.76
12/11/25	0395969	VWR International Llc	5840	Equipment	1,058.74	1,069.76
12/18/25	0396102	VWR International Llc	5248	Classrm/Lab Equip.	5,956.11	22,770.35
12/18/25	0396102	VWR International Llc	5840	Equipment	16,814.24	22,770.35
12/18/25	0086754	Waukesha Floral & Greenhouse	5501	Student Activities	5,689.50	5,689.50
12/18/25	0086756	Welders Supply Company	5230	Classroom & Lab Supp	725.00	725.00
12/04/25	0086481	Welk Group Inc	5840	Equipment	9,772.00	9,772.00
12/18/25	0086757	Will Enterprises	5243	Other Supplies	823.00	823.00
12/04/25	0086459	William C. Petersen	5363	Officials	160.00	160.00
12/11/25	0395970	Wil-Surge Electric	3411	Resd for Encumbrances	64,093.20	64,469.64
12/11/25	0395970	Wil-Surge Electric	5830	Imprvmnts/Remdling	376.44	64,469.64
12/18/25	0086758	Winter Services LLC	5358	Snow Removal	7,717.24	7,717.24
12/18/25	0086755	Wisconsin Electric Power Co	5450	Gas	3,035.10	3,035.10
12/11/25	0086608	Wisconsin Hood Service LLC	5355	Other Contracted Serv.	630.00	630.00
12/11/25	0086607	Wisconsin Library Services Inc	5840	Equipment	8,925.73	8,925.73
12/11/25	0086609	Wisconsin Technical College	5355	Other Contracted Serv.	14,000.00	14,000.00
12/18/25	0086759	Wisconsin Vision Inc	5238	Maint. & Cust. Supp	90.00	90.00
12/11/25	0086610	Wolter, Inc	5678	Wmvs Transmitter Rep.	2,124.86	2,124.86
12/18/25	0086760	Woodcraft 506	5840	Equipment	2,689.00	2,689.00
12/18/25	0396103	World Point Ecc Inc	5707	New Book-Resale	98.54	98.54
12/18/25	0086761	WUWM Milwaukee Public Radio	5270	Advertising	1,776.00	1,776.00
12/04/25	0395817	W. W. Grainger, Inc	5230	Classroom & Lab Supp	186.09	5,417.83
12/04/25	0395817	W. W. Grainger, Inc	5238	Maint. & Cust. Supp	206.36	5,417.83
12/04/25	0395817	W. W. Grainger, Inc	5840	Equipment	5,025.38	5,417.83

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Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
12/11/25	0395944	W. W. Grainger, Inc	5230	Classroom & Lab Supp	398.15	518.33
12/11/25	0395944	W. W. Grainger, Inc	5238	Maint. & Cust. Supp	120.18	518.33
12/18/25	0396071	W. W. Grainger, Inc	5230	Classroom & Lab Supp	1,472.50	3,114.83
12/18/25	0396071	W. W. Grainger, Inc	5238	Maint. & Cust. Supp	925.83	3,114.83
12/18/25	0396071	W. W. Grainger, Inc	5248	Classrm/Lab Equip.	716.50	3,114.83
12/04/25	0395843	Xerox Corporation	5282	Off. General Eq. Rep.	2,669.52	2,669.52
12/18/25	0086689	Yasamin Habibi	5248	Classrm/Lab Equip.	52.95	52.95
12/11/25	0086611	Yong Xue	5230	Classroom & Lab Supp	154.48	154.48
12/11/25	0086586	Zachary A. Rilling	5220	Membership & Subscript	125.00	125.00
					<u>4,792,829.28</u>	

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Check Date	Check Number	Vendor Name	Classification Description	Object Amount	Check Amount
12/18/25	0396084	Milwaukee Transport Svc Inc	5501 Student Activities	519,380.00	519,380.00
12/18/25	0396053	Absolute Construction Enterprises I	3411 Resd for Encumbrances	325,796.61	325,796.61
12/04/25	0086445	Level Up Construction	3411 Resd for Encumbrances	229,900.00	229,900.00
12/11/25	0395939	Creative Constructors LLC	5830 Imprvmnts/Remdling	215,270.00	215,270.00
12/18/25	0396060	Building Service Inc	3411 Resd for Encumbrances	197,083.00	203,488.00
12/18/25	0396060	Building Service Inc	5840 Equipment	6,405.00	203,488.00
12/11/25	0395936	CDW Government Inc	5454 Telephone	500.00	171,661.22
12/11/25	0395936	CDW Government Inc	5840 Equipment	171,161.22	171,661.22
12/11/25	0395964	Selzer-Ornst Company	3411 Resd for Encumbrances	106,133.47	162,798.03
12/11/25	0395964	Selzer-Ornst Company	5830 Imprvmnts/Remdling	56,664.56	162,798.03
12/04/25	0395839	Selzer-Ornst Company	3411 Resd for Encumbrances	151,455.29	151,455.29
12/04/25	0086479	VitalSource Technologies LLC	5706 Inclusive Access	146,096.74	146,096.74
12/18/25	0396062	CDW Government Inc	5282 Off. General Eq. Rep.	2,250.00	75,595.57
12/18/25	0396062	CDW Government Inc	5840 Equipment	73,345.57	75,595.57
12/04/25	0086433	Guaranteed Service &	5282 Off. General Eq. Rep.	(225.00)	70,250.00
12/04/25	0086433	Guaranteed Service &	5840 Equipment	70,475.00	70,250.00
12/18/25	0086685	Gerling and Associates Inc	3411 Resd for Encumbrances	66,088.80	66,088.80
12/11/25	0395970	Wil-Surge Electric	3411 Resd for Encumbrances	64,093.20	64,469.64
12/11/25	0395970	Wil-Surge Electric	5830 Imprvmnts/Remdling	376.44	64,469.64
12/11/25	0086527	Froedtert Health-Workforce Health	5687 Biometric Testing & Wellness	62,725.00	62,725.00
12/18/25	0086646	Berglund Construction Company	3411 Resd for Encumbrances	59,464.77	60,583.77
12/18/25	0086646	Berglund Construction Company	5830 Imprvmnts/Remdling	1,119.00	60,583.77
12/11/25	0395968	Vanguard Computers Inc	5840 Equipment	59,800.00	59,800.00
12/04/25	0086397	Axon Enterprises Inc	3411 Resd for Encumbrances	51,615.62	59,715.62
12/04/25	0086397	Axon Enterprises Inc	5355 Other Contracted Serv.	8,100.00	59,715.62
12/18/25	0396063	Cengage Learning	5707 New Book-Resale	54,707.62	54,707.62
12/11/25	0086512	College Possible	5355 Other Contracted Serv.	49,999.00	49,999.00
12/04/25	0395829	Martek LLC	5840 Equipment	42,990.50	42,990.50
12/04/25	0395818	Grunau Co Inc	5355 Other Contracted Serv.	24,553.99	40,780.41
12/04/25	0395818	Grunau Co Inc	5830 Imprvmnts/Remdling	16,226.42	40,780.41
12/11/25	0086565	Myers Information Systems	5355 Other Contracted Serv.	17,550.00	39,213.22
12/11/25	0086565	Myers Information Systems	5674 Technical Operations	21,663.22	39,213.22
12/11/25	0395940	Eaton Corporation	5282 Off. General Eq. Rep.	37,174.14	37,174.14
12/18/25	0396056	Allegiance Fundraising Group, LLC	5259 Postage	8,474.00	36,775.70
12/18/25	0396056	Allegiance Fundraising Group, LLC	5260 Printing & Duplicating	28,301.70	36,775.70
12/18/25	0396069	Ellucian Company LLC	5840 Equipment	35,117.00	35,117.00
12/18/25	0086656	Carl Bloom Associates Inc	5260 Printing & Duplicating	34,788.96	34,788.96
12/11/25	0395967	US Foods, Inc	5704 Groceries-Resale	29,363.95	34,158.97
12/11/25	0395967	US Foods, Inc	5714 Classroom & Lab Supplies	4,795.02	34,158.97
12/18/25	0396072	Grunau Co Inc	3411 Resd for Encumbrances	499.48	29,422.13
12/18/25	0396072	Grunau Co Inc	5355 Other Contracted Serv.	14,918.00	29,422.13
12/18/25	0396072	Grunau Co Inc	5830 Imprvmnts/Remdling	14,004.65	29,422.13
12/18/25	0086706	MBS Textbook Exchange Inc	5712 Used Books-Resale	28,456.10	28,456.10
12/18/25	0396095	Selzer-Ornst Company	5830 Imprvmnts/Remdling	27,801.96	27,801.96
12/18/25	0086635	AT&T	5454 Telephone	26,820.00	26,820.00
12/18/25	0086642	Baker Tilly Municipal Advisors LLC	2310 Accrued Irs Rebate	26,400.00	26,400.00
12/18/25	0086737	Smarter Services LLC	5840 Equipment	26,000.00	26,000.00
12/18/25	0086654	Campusworks Inc.	5357 Professional & Consult	25,098.00	25,098.00
12/18/25	0396102	VWR International Llc	5248 Classrm/Lab Equip.	5,956.11	22,770.35
12/18/25	0396102	VWR International Llc	5840 Equipment	16,814.24	22,770.35
12/18/25	0396057	American Public Television	5840 Equipment	22,720.00	22,720.00
12/11/25	0086493	Badger Toyotalift	5840 Equipment	22,200.00	22,200.00
12/18/25	0086720	Opto Intermediate Holdco Inc	5840 Equipment	20,845.71	20,845.71
12/11/25	0086491	B&h Photo Video	5840 Equipment	20,800.07	20,800.07
12/18/25	0086719	One Source Staffing Inc	5351 Cleaning Services	15,257.26	20,306.27
12/18/25	0086719	One Source Staffing Inc	5352 Contracted Employment	5,049.01	20,306.27
12/11/25	0086600	Trac Media Services	5661 Audience Research	20,110.00	20,110.00
12/18/25	0086700	LAB Midwest LLC	3411 Resd for Encumbrances	19,931.00	19,931.00
12/04/25	0086405	Bound Tree Medical	5230 Classroom & Lab Supp	3,837.22	19,812.96
12/04/25	0086405	Bound Tree Medical	5243 Other Supplies	80.97	19,812.96
12/04/25	0086405	Bound Tree Medical	5840 Equipment	15,894.77	19,812.96
12/18/25	0396070	Engberg Anderson Inc	3411 Resd for Encumbrances	3,420.00	19,710.00
12/18/25	0396070	Engberg Anderson Inc	5830 Imprvmnts/Remdling	16,290.00	19,710.00
12/04/25	0395813	Baker Tilly Virchow Krause LLP	5357 Professional & Consult	19,481.00	19,481.00

Board Bill List Over \$2,500 by Check Amt - Checks Issued in December 2025

Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
12/11/25	0086572	One Source Staffing Inc	5351	Cleaning Services	5,427.77	18,914.45
12/11/25	0086572	One Source Staffing Inc	5352	Contracted Employment	13,486.68	18,914.45
12/11/25	0395942	Engberg Anderson Inc	3411	Resd for Encumbrances	11,061.96	18,801.96
12/11/25	0395942	Engberg Anderson Inc	5830	Imprvmnts/Remdling	7,740.00	18,801.96
12/18/25	0086697	Jones & Bartlett Publishers	5707	New Book-Resale	18,176.92	18,176.92
12/11/25	0086576	Pepsi Beverages Company	5704	Groceries-Resale	18,028.94	18,028.94
12/18/25	0086663	Exelon Corporation	5450	Gas	17,998.16	17,998.16
12/18/25	0396100	US Foods, Inc	5704	Groceries-Resale	15,493.46	17,987.17
12/18/25	0396100	US Foods, Inc	5714	Classroom & Lab Supplies	2,493.71	17,987.17
12/04/25	0395815	Gardner Builders Milwaukee Llc	3411	Resd for Encumbrances	10,000.00	17,438.93
12/04/25	0395815	Gardner Builders Milwaukee Llc	5830	Imprvmnts/Remdling	7,438.93	17,438.93
12/18/25	0396090	Quorum Architects Inc	3411	Resd for Encumbrances	3,406.00	16,979.00
12/18/25	0396090	Quorum Architects Inc	5830	Imprvmnts/Remdling	13,573.00	16,979.00
12/18/25	0086752	Veritiv Operating Company	5238	Maint. & Cust. Supp	16,876.64	16,876.64
12/18/25	0396066	Consilience Group LLC	5355	Other Contracted Serv.	4,160.00	16,243.33
12/18/25	0396066	Consilience Group LLC	5357	Professional & Consult	12,083.33	16,243.33
12/18/25	0396076	Honeywell Building Solutions	5355	Other Contracted Serv.	16,111.88	16,111.88
12/11/25	0395960	Quorum Architects Inc	5830	Imprvmnts/Remdling	16,050.00	16,050.00
12/18/25	0086673	Elsevier	5840	Equipment	14,953.92	14,953.92
12/04/25	0086458	One Source Staffing Inc	5351	Cleaning Services	14,600.65	14,600.65
12/11/25	0395965	Staff Electric Co Inc	3411	Resd for Encumbrances	14,260.00	14,260.00
12/11/25	0086609	Wisconsin Technical College	5355	Other Contracted Serv.	14,000.00	14,000.00
12/11/25	0395956	Minnesota Elevator Inc	5353	Elevator P.M.	13,112.21	13,904.54
12/11/25	0395956	Minnesota Elevator Inc	5355	Other Contracted Serv.	792.33	13,904.54
12/11/25	0395946	Grunau Co Inc	5355	Other Contracted Serv.	1,312.32	13,351.86
12/11/25	0395946	Grunau Co Inc	5830	Imprvmnts/Remdling	12,039.54	13,351.86
12/18/25	0086676	ExamSoft Worldwide LLC	5840	Equipment	13,230.00	13,230.00
12/04/25	0395819	Hammel Green & Abrahamson Inc	3411	Resd for Encumbrances	13,212.83	13,212.83
12/18/25	0086674	Elsevier Health & Science	5707	New Book-Resale	13,057.03	13,057.03
12/18/25	0086731	Baird, Robert W & Co	5970	Admin Exp-Debt Service	13,000.00	13,000.00
12/18/25	0396079	Johnson Controls Building Solutions	5840	Equipment	12,897.00	12,897.00
12/18/25	0396098	The Boelter Companies Inc	5840	Equipment	12,665.00	12,665.00
12/18/25	0396078	Interstate Parking	5419	Building Rental	12,604.74	12,604.74
12/11/25	0086546	Hubbard Wilson & Zelenkova LLC	5357	Professional & Consult	12,500.00	12,500.00
12/04/25	0395826	Kahler Slater	3411	Resd for Encumbrances	12,409.96	12,409.96
12/11/25	0086562	Midwest Thermal Services Inc	5830	Imprvmnts/Remdling	12,382.00	12,382.00
12/11/25	0086563	Milwaukee Water Works	5455	Water	12,237.29	12,237.29
12/11/25	0086517	Department of Workforce	5446	Unemployment Insurance	11,333.40	11,333.40
12/11/25	0086501	Butters Fetting Co Inc	5355	Other Contracted Serv.	6,014.89	11,320.23
12/11/25	0086501	Butters Fetting Co Inc	5830	Imprvmnts/Remdling	5,305.34	11,320.23
12/18/25	0086631	American Technical Publishers	5707	New Book-Resale	11,111.25	11,111.25
12/18/25	0396058	Big Surprise Films LLC	5840	Equipment	10,809.45	10,809.45
12/11/25	0086602	Truck Fleet Services LLC	5281	Classroom/Lab Eq. Rep.	9,691.41	10,431.93
12/11/25	0086602	Truck Fleet Services LLC	5355	Other Contracted Serv.	740.52	10,431.93
12/11/25	0086496	Blair Fire Protection LLC	5830	Imprvmnts/Remdling	10,400.00	10,400.00
12/11/25	0086490	American 3B Scientific	5840	Equipment	9,895.00	9,895.00
12/04/25	0086481	Welk Group Inc	5840	Equipment	9,772.00	9,772.00
12/18/25	0396074	Hatch Staffing Services Inc	5355	Other Contracted Serv.	1,114.40	9,754.40
12/18/25	0396074	Hatch Staffing Services Inc	5840	Equipment	8,640.00	9,754.40
12/04/25	0086474	Tophatmonocle US Corp	5707	New Book-Resale	9,728.00	9,728.00
12/04/25	0086471	Statista Inc	5220	Membership & Subscript	4,800.00	9,600.00
12/04/25	0086471	Statista Inc	5270	Advertising	4,800.00	9,600.00
12/18/25	0396075	Heartland Video Systems Inc	5840	Equipment	9,373.22	9,373.22
12/11/25	0086523	Fisher Scientific Company LLC	5248	Classrm/Lab Equip.	9,250.00	9,250.00
12/18/25	0086710	Mercer Tool Corporation	5711	Supplies-Resale	9,237.50	9,237.50
12/11/25	0086509	City of Oak Creek	5455	Water	8,987.38	8,987.38
12/18/25	0086696	John Wiley & Sons Inc	5707	New Book-Resale	8,957.86	8,957.86
12/11/25	0086607	Wisconsin Library Services Inc	5840	Equipment	8,925.73	8,925.73
12/18/25	0086633	Archetype Innovations LLC	5714	Classroom & Lab Supplies	8,914.80	8,914.80
12/11/25	0086519	Districts Mutual Insurance	5442	Liability Insurance	8,842.00	8,842.00
12/11/25	0395958	Personnel Specialists LLC	5352	Contracted Employment	8,839.75	8,839.75
12/18/25	0396089	Personnel Specialists LLC	5352	Contracted Employment	8,571.40	8,571.40
12/18/25	0396097	Strang Inc	3411	Resd for Encumbrances	8,500.00	8,500.00
12/11/25	0086531	GFL Solid Waste Midwest LLC	5359	Waste Disposal	8,492.30	8,492.30
12/18/25	0086736	Smart Care Equip Solutions	5355	Other Contracted Serv.	7,856.56	7,856.56

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Check Date	Check Number	Vendor Name		Classification Description	Object Amount	Check Amount
12/18/25	0086758	Winter Services LLC	5358	Snow Removal	7,717.24	7,717.24
12/11/25	0086569	ACNielsen Corporation	5661	Audience Research	7,555.00	7,555.00
12/11/25	0395931	American Program Bureau Inc	5355	Other Contracted Serv.	7,500.00	7,500.00
12/04/25	0086477	Urbach Consulting Corp	5357	Professional & Consult	7,499.00	7,499.00
12/11/25	0395957	N Schmidt - Reward Strategies, Llc	5357	Professional & Consult	7,437.50	7,437.50
12/11/25	0086596	Staples Business Advantage	5230	Classroom & Lab Supp	594.99	7,287.47
12/11/25	0086596	Staples Business Advantage	5241	Office Supplies	5,656.43	7,287.47
12/11/25	0086596	Staples Business Advantage	5243	Other Supplies	992.05	7,287.47
12/11/25	0086596	Staples Business Advantage	5260	Printing & Duplicating	44.00	7,287.47
12/04/25	0086418	Digital Data Centers	5259	Postage	7,225.12	7,225.12
12/11/25	0395941	EE Consultants LLC	5352	Contracted Employment	7,200.00	7,200.00
12/18/25	0086626	American 3B Scientific	5840	Equipment	7,200.00	7,200.00
12/04/25	0086437	Hispanic Association of Colleges	5220	Membership & Subscript	7,101.00	7,101.00
12/18/25	0086679	Feeding America Eastern Wi, Inc	5243	Other Supplies	7,043.28	7,043.28
12/04/25	0395838	Seek Incorporated	5351	Cleaning Services	4,923.70	7,015.22
12/04/25	0395838	Seek Incorporated	5352	Contracted Employment	2,091.52	7,015.22
12/18/25	0086672	Edward G. Hinkelman	5840	Equipment	7,000.00	7,000.00
12/11/25	0086511	City of West Allis	5455	Water	6,988.47	6,988.47
12/04/25	0086439	Mr. Joe'Mar J. Hooper	5352	Contracted Employment	6,906.25	6,906.25
12/11/25	0395947	GTM HR Consulting Inc	5357	Professional & Consult	6,895.00	6,895.00
12/04/25	0086443	Kilgore International Inc	5243	Other Supplies	6,702.00	6,702.00
12/11/25	0086532	Global Equipment Company Inc	5840	Equipment	6,636.39	6,636.39
12/11/25	0086515	Custom Truck One Source Lp	5281	Classroom/Lab Eq. Rep.	6,592.59	6,592.59
12/18/25	0086653	Butters Fetting Co Inc	5355	Other Contracted Serv.	6,560.62	6,560.62
12/11/25	0086592	Signature Graphics Inc	5355	Other Contracted Serv.	6,557.02	6,557.02
12/11/25	0395948	Hammel Green & Abrahamson Inc	3411	Resd for Encumbrances	6,551.70	6,551.70
12/18/25	0396083	McGraw Hill LLC	5707	New Book-Resale	6,530.97	6,530.97
12/11/25	0395955	LHH Recruitment Solutions Inc	5352	Contracted Employment	1,778.40	6,392.81
12/11/25	0395955	LHH Recruitment Solutions Inc	5355	Other Contracted Serv.	1,169.21	6,392.81
12/11/25	0395955	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20	6,392.81
12/04/25	0395827	LHH Recruitment Solutions Inc	5352	Contracted Employment	2,489.76	6,313.71
12/04/25	0395827	LHH Recruitment Solutions Inc	5355	Other Contracted Serv.	378.75	6,313.71
12/04/25	0395827	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20	6,313.71
12/11/25	0086591	Shamrock Solutions, LLC	5840	Equipment	6,160.00	6,160.00
12/04/25	0086463	Quadient Inc Dept 3689	5259	Postage	6,000.00	6,000.00
12/18/25	0086740	Spirit Products Ltd	5711	Supplies-Resale	5,880.05	5,880.05
12/18/25	0086680	Filtration Concepts Inc	5238	Maint. & Cust. Supp	5,844.68	5,844.68
12/11/25	0395954	Lake Chevrolet Inc	5355	Other Contracted Serv.	5,837.73	5,837.73
12/04/25	0086424	Fortune International, LLC	5704	Groceries-Resale	5,807.04	5,807.04
12/18/25	0086754	Waukesha Floral & Greenhouse	5501	Student Activities	5,689.50	5,689.50
12/18/25	0086651	Bosch Automotive Service Solutions	5243	Other Supplies	5,570.63	5,570.63
12/11/25	0395959	Programming Service	5355	Other Contracted Serv.	5,550.00	5,550.00
12/04/25	0395817	W. W. Grainger, Inc	5230	Classroom & Lab Supp	186.09	5,417.83
12/04/25	0395817	W. W. Grainger, Inc	5238	Maint. & Cust. Supp	206.36	5,417.83
12/04/25	0395817	W. W. Grainger, Inc	5840	Equipment	5,025.38	5,417.83
12/04/25	0395828	Marchese Inc., V	5704	Groceries-Resale	5,382.13	5,382.13
12/11/25	0086599	Total Water Treatment Systems, Inc.	5840	Equipment	5,177.00	5,177.00
12/11/25	0395962	San-A-Care Inc	5238	Maint. & Cust. Supp	2,101.97	5,047.68
12/11/25	0395962	San-A-Care Inc	5355	Other Contracted Serv.	2,945.71	5,047.68
12/04/25	0086444	Kratos Communications Inc	5678	Wmvs Transmitter Rep.	5,000.00	5,000.00
12/18/25	0086745	Translatelive Llc	5248	Classrm/Lab Equip.	4,998.00	4,998.00
12/18/25	0396093	San-A-Care Inc	5238	Maint. & Cust. Supp	3,100.87	4,931.00
12/18/25	0396093	San-A-Care Inc	5355	Other Contracted Serv.	1,830.13	4,931.00
12/04/25	0395842	VWR International Llc	5230	Classroom & Lab Supp	1,249.39	4,760.89
12/04/25	0395842	VWR International Llc	5840	Equipment	3,511.50	4,760.89
12/18/25	0086698	Kilgore International Inc	5230	Classroom & Lab Supp	3,314.55	4,629.30
12/18/25	0086698	Kilgore International Inc	5243	Other Supplies	1,314.75	4,629.30
12/11/25	0086555	LTN Global Communications Inc	5674	Technical Operations	4,503.00	4,503.00
12/11/25	0395938	Concord Consulting Group of IL Inc	5830	Imprvmnts/Remdling	4,500.00	4,500.00
12/18/25	0396065	Concord Consulting Group of IL Inc	5830	Imprvmnts/Remdling	4,500.00	4,500.00
12/04/25	0086453	Milwaukee Sign Company Incorporated	5840	Equipment	4,424.04	4,424.04
12/18/25	0086639	B&h Photo Video	5840	Equipment	4,387.32	4,387.32
12/04/25	0395820	Hatch Staffing Services Inc	5355	Other Contracted Serv.	1,086.54	4,326.54
12/04/25	0395820	Hatch Staffing Services Inc	5840	Equipment	3,240.00	4,326.54
12/04/25	0086428	Gordon Flesch Co Inc	5243	Other Supplies	208.97	4,325.77

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Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
12/04/25	0086428	Gordon Flesch Co Inc	5840	Equipment	4,116.80	4,325.77
12/18/25	0396094	Seek Incorporated	5351	Cleaning Services	2,989.69	4,296.89
12/18/25	0396094	Seek Incorporated	5352	Contracted Employment	1,307.20	4,296.89
12/11/25	0395963	Seek Incorporated	5351	Cleaning Services	2,910.13	4,217.33
12/11/25	0395963	Seek Incorporated	5352	Contracted Employment	1,307.20	4,217.33
12/11/25	0086537	Greater Milwaukee Committee	5220	Membership & Subscript	4,210.00	4,210.00
12/11/25	0086488	Advance Lawn Service Company	5358	Snow Removal	4,149.50	4,149.50
12/04/25	0086385	4IMPRINT	5270	Advertising	4,119.69	4,119.69
12/11/25	0086514	Coolsys Commercial & Industrial Sol	5281	Classroom/Lab Eq. Rep.	3,429.20	4,030.60
12/11/25	0086514	Coolsys Commercial & Industrial Sol	5355	Other Contracted Serv.	601.40	4,030.60
12/18/25	0086739	Speedy Metals LLC	5230	Classroom & Lab Supp	4,014.98	4,014.98
12/11/25	0086535	Gordon Flesch Co Inc	5243	Other Supplies	3,939.21	3,939.21
12/04/25	0086392	AT&T	5454	Telephone	3,931.47	3,931.47
12/04/25	0086421	Endeavor Hardwoods Inc	5714	Classroom & Lab Supplies	3,802.08	3,802.08
12/11/25	0395935	Boer Architects Inc	3411	Resd for Encumbrances	3,800.00	3,800.00
12/04/25	0086446	Logik Systems Inc	5220	Membership & Subscript	3,600.00	3,600.00
12/04/25	0395814	CDW Government Inc	5840	Equipment	3,600.00	3,600.00
12/18/25	0086665	Cummins Inc.	5280	Building Repairs	3,568.01	3,568.01
12/18/25	0086686	GM Supplies	5243	Other Supplies	3,495.95	3,495.95
12/18/25	0396081	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20	3,445.20
12/11/25	0086547	Jacobus Energy LLC	5242	Operating Supplies	3,338.36	3,338.36
12/18/25	0086693	Holiday Wholesale Inc.	5704	Groceries-Resale	3,307.32	3,307.32
12/11/25	0395937	Cintas Corporation	5355	Other Contracted Serv.	3,267.36	3,267.36
12/18/25	0086650	Bluemound Lanes Inc	2325	Misc. Clubs Pay.	3,240.00	3,240.00
12/18/25	0396082	Martek LLC	5830	Imprvmnts/Remdling	3,228.28	3,228.28
12/18/25	0086630	American Society of Health	5220	Membership & Subscript	3,200.00	3,200.00
12/18/25	0396071	W. W. Grainger, Inc	5230	Classroom & Lab Supp	1,472.50	3,114.83
12/18/25	0396071	W. W. Grainger, Inc	5238	Maint. & Cust. Supp	925.83	3,114.83
12/18/25	0396071	W. W. Grainger, Inc	5248	Classrm/Lab Equip.	716.50	3,114.83
12/18/25	0086640	Baked MKE - Rachel Schmidbauer	5704	Groceries-Resale	3,098.00	3,098.00
12/11/25	0086568	Network Integration Company Partner	5840	Equipment	3,096.22	3,096.22
12/18/25	0086755	Wisconsin Electric Power Co	5450	Gas	3,035.10	3,035.10
12/18/25	0086725	Platinum Educational Group	5707	New Book-Resale	3,000.00	3,000.00
12/18/25	0086753	VF Outdoor LLC	5711	Supplies-Resale	2,991.40	2,991.40
12/18/25	0086648	BizTimesMedia	5270	Advertising	2,950.00	2,950.00
12/18/25	0086746	Truck Fleet Services LLC	5281	Classroom/Lab Eq. Rep.	342.48	2,880.91
12/18/25	0086746	Truck Fleet Services LLC	5355	Other Contracted Serv.	2,538.43	2,880.91
12/18/25	0396088	Packerland Rent-A-Mat Inc	5355	Other Contracted Serv.	2,758.74	2,758.74
12/04/25	0395821	Hurt Electric Inc	5830	Imprvmnts/Remdling	2,740.52	2,740.52
12/04/25	0086402	Blair Fire Protection LLC	5830	Imprvmnts/Remdling	2,727.00	2,727.00
12/11/25	0086529	Gallup Inc	5840	Equipment	2,700.00	2,700.00
12/04/25	0086410	Cintas	5355	Other Contracted Serv.	2,699.32	2,699.32
12/18/25	0086760	Woodcraft 506	5840	Equipment	2,689.00	2,689.00
12/04/25	0395843	Xerox Corporation	5282	Off. General Eq. Rep.	2,669.52	2,669.52
12/18/25	0086647	Bibliotheca LLC	5220	Membership & Subscript	2,660.52	2,660.52
12/18/25	0086634	AT&T	5454	Telephone	2,516.24	2,516.24
					4,566,431.76	

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12/04/25	0086385	4IMPRINT	5270	Advertising	4,119.69	4,119.69
12/04/25	0086386	AAA Acme Lock Co Inc	5830	Imprvmnts/Remdling	410.91	410.91
12/04/25	0086387	Hajoca Corporation	5238	Maint. & Cust. Supp	130.89	130.89
12/04/25	0086388	Secure Information Destruction LLC	5359	Waste Disposal	21.00	21.00
12/04/25	0086389	Advanced Welding Supply Co Inc	5230	Classroom & Lab Supp	445.31	445.31
12/04/25	0086390	ASC1 Inc	5281	Classroom/Lab Eq. Rep.	121.21	121.21
12/04/25	0086391	ASW Machinery Inc	5230	Classroom & Lab Supp	377.74	377.74
12/04/25	0086392	AT&T	5454	Telephone	3,931.47	3,931.47
12/04/25	0086393	At&t Long Distance	5454	Telephone	309.82	309.82
12/04/25	0086394	At&t Mobility	5454	Telephone	1,042.74	1,042.74
12/04/25	0086395	Atlas Copco Compressor LLC	5355	Other Contracted Serv.	1,412.38	1,412.38
12/04/25	0086396	Auto Paint & Supply Co Inc	5230	Classroom & Lab Supp	1,340.74	1,340.74
12/04/25	0086397	Axon Enterprises Inc	3411	Resd for Encumbrances	51,615.62	59,715.62
12/04/25	0086397	Axon Enterprises Inc	5355	Other Contracted Serv.	8,100.00	59,715.62
12/04/25	0086398	Bound Tree Medical	5230	Classroom & Lab Supp	421.15	421.15
12/04/25	0086399	Batzner Pest Management Inc	5355	Other Contracted Serv.	441.24	441.24
12/04/25	0086400	Aaron Bender	5363	Officials	190.00	190.00
12/04/25	0086401	Carl Birch	5363	Officials	190.00	190.00
12/04/25	0086402	Blair Fire Protection LLC	5830	Imprvmnts/Remdling	2,727.00	2,727.00
12/04/25	0086403	Ms. Rebecca M. Blank	5363	Officials	160.00	160.00
12/04/25	0086404	Rich Blocksom	5363	Officials	105.00	105.00
12/04/25	0086405	Bound Tree Medical	5230	Classroom & Lab Supp	3,837.22	19,812.96
12/04/25	0086405	Bound Tree Medical	5243	Other Supplies	80.97	19,812.96
12/04/25	0086405	Bound Tree Medical	5840	Equipment	15,894.77	19,812.96
12/04/25	0086406	Keith L. Browne	5501	Student Activities	850.00	850.00
12/04/25	0086407	Buy Right Auto Inc	5711	Supplies-Resale	187.76	187.76
12/04/25	0086408	Cams Inc	5238	Maint. & Cust. Supp	875.00	1,000.00
12/04/25	0086408	Cams Inc	5243	Other Supplies	125.00	1,000.00
12/04/25	0086409	Randall T. Casey	5203	Meals	1,500.00	1,500.00
12/04/25	0086410	Cintas	5355	Other Contracted Serv.	2,699.32	2,699.32
12/04/25	0086411	Cintas Corporation Floor Matts	5355	Other Contracted Serv.	53.73	53.73
12/04/25	0086412	City of Milwaukee	5355	Other Contracted Serv.	645.98	645.98
12/04/25	0086413	Compost Crusader LLC	5359	Waste Disposal	898.00	898.00
12/04/25	0086414	Coolsys Commercial & Industrial Sol	5281	Classroom/Lab Eq. Rep.	2,366.57	2,366.57
12/04/25	0086415	Rescent Electric Supply Co	5238	Maint. & Cust. Supp	103.05	103.05
12/04/25	0086416	Kenneth Cyracus, II	5363	Officials	190.00	190.00
12/04/25	0086417	Daily Reporter Bridge Tower OpCo LL	5830	Imprvmnts/Remdling	432.40	432.40
12/04/25	0086418	Digital Data Centers	5259	Postage	7,225.12	7,225.12
12/04/25	0086419	Districts Mutual Insurance	5442	Liability Insurance	2,020.00	2,020.00
12/04/25	0086420	Douglas Stewart Co Inc	5711	Supplies-Resale	51.12	51.12
12/04/25	0086421	Endeavor Hardwoods Inc	5714	Classroom & Lab Supplies	3,802.08	3,802.08
12/04/25	0086422	Federal Express Corp	5707	New Book-Resale	544.31	544.31
12/04/25	0086423	Feel Great LLC	5363	Officials	150.00	150.00
12/04/25	0086424	Fortune International, LLC	5704	Groceries-Resale	5,807.04	5,807.04
12/04/25	0086425	Galls Parent Holdings LLC	5243	Other Supplies	775.08	775.08
12/04/25	0086426	John P. Gingrass, II	5363	Officials	190.00	190.00
12/04/25	0086427	Goodyear Commerical Tire & Service	5243	Other Supplies	538.44	538.44
12/04/25	0086428	Gordon Flesch Co Inc	5243	Other Supplies	208.97	4,325.77
12/04/25	0086428	Gordon Flesch Co Inc	5840	Equipment	4,116.80	4,325.77
12/04/25	0086429	Michael Gotsch Jr	5363	Officials	190.00	190.00
12/04/25	0086430	Grafton Ace Hardware	5230	Classroom & Lab Supp	239.86	239.86
12/04/25	0086431	Graybar Electric Inc	5238	Maint. & Cust. Supp	537.52	537.52
12/04/25	0086432	Amy Grycowski	5363	Officials	105.00	105.00
12/04/25	0086433	Guaranteed Service &	5282	Off. General Eq. Rep.	(225.00)	70,250.00
12/04/25	0086433	Guaranteed Service &	5840	Equipment	70,475.00	70,250.00
12/04/25	0086434	Hall Automotive	5676	Vehicle Supplies	1,129.77	1,129.77
12/04/25	0086435	Henry Schein Dental	5243	Other Supplies	1,757.78	1,757.78
12/04/25	0086436	Herff Jones	5242	Operating Supplies	1,234.00	1,234.00
12/04/25	0086437	Hispanic Association of Colleges	5220	Membership & Subscript	7,101.00	7,101.00
12/04/25	0086438	Holiday Wholesale Inc.	5704	Groceries-Resale	1,851.75	1,851.75
12/04/25	0086439	Mr. Joe'Mar J. Hooper	5352	Contracted Employment	6,906.25	6,906.25
12/04/25	0086440	Ingram Book Group LLC	5243	Other Supplies	1,097.31	1,097.31
12/04/25	0086441	International Nursing Association f	5220	Membership & Subscript	665.00	665.00
12/04/25	0086442	Bailey Kenney	5363	Officials	190.00	190.00

Board Bill List by Check No. - Checks Issued in December 2025

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Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
12/04/25	0086443	Kilgore International Inc	5243	Other Supplies	6,702.00	6,702.00
12/04/25	0086444	Kratos Communications Inc	5678	Wmvs Transmitter Rep.	5,000.00	5,000.00
12/04/25	0086445	Level Up Construction	3411	Resd for Encumbrances	229,900.00	229,900.00
12/04/25	0086446	Logik Systems Inc	5220	Membership & Subscript	3,600.00	3,600.00
12/04/25	0086447	Matheson Tri-Gas	5230	Classroom & Lab Supp	581.80	581.80
12/04/25	0086448	Matheson Tri-Gas, Inc #3028	5230	Classroom & Lab Supp	649.96	649.96
12/04/25	0086449	Scribe Opco Inc	5711	Supplies-Resale	1,814.04	1,814.04
12/04/25	0086450	Medline Industries	5243	Other Supplies	892.64	892.64
12/04/25	0086451	Menards Inc	5230	Classroom & Lab Supp	545.87	545.87
12/04/25	0086452	Menards Inc	5238	Maint. & Cust. Supp	287.50	287.50
12/04/25	0086453	Milwaukee Sign Company Incorporated	5840	Equipment	4,424.04	4,424.04
12/04/25	0086454	Adrian J. Montgomery	5363	Officials	190.00	190.00
12/04/25	0086455	MSC Industrial Supply Co Inc	5230	Classroom & Lab Supp	1,248.70	1,248.70
12/04/25	0086456	Nassco Inc	5238	Maint. & Cust. Supp	741.51	1,070.33
12/04/25	0086456	Nassco Inc	5243	Other Supplies	328.82	1,070.33
12/04/25	0086457	Joseph E. Olson	5363	Officials	210.00	210.00
12/04/25	0086458	One Source Staffing Inc	5351	Cleaning Services	14,600.65	14,600.65
12/04/25	0086459	William C. Petersen	5363	Officials	160.00	160.00
12/04/25	0086460	Pittsburgh Paints Co	5238	Maint. & Cust. Supp	362.91	362.91
12/04/25	0086461	Port A John	5355	Other Contracted Serv.	110.00	110.00
12/04/25	0086462	Smart Interpreting Services	5355	Other Contracted Serv.	783.25	783.25
12/04/25	0086463	Quadient Inc Dept 3689	5259	Postage	6,000.00	6,000.00
12/04/25	0086464	Quick Fuel	5230	Classroom & Lab Supp	314.38	314.38
12/04/25	0086465	Rams Contracting Ltd	5830	Imprvmnts/Remdling	1,300.00	1,300.00
12/04/25	0086466	James Romnek	5363	Officials	140.00	140.00
12/04/25	0086467	Mr. Maanaan N. Sabir	5355	Other Contracted Serv.	200.00	200.00
12/04/25	0086468	Raymond A. Scolavino	5363	Officials	140.00	140.00
12/04/25	0086469	Seek Professionals Llc	5352	Contracted Employment	724.50	724.50
12/04/25	0086470	Spirit Products Ltd	5711	Supplies-Resale	903.80	903.80
12/04/25	0086471	Statista Inc	5220	Membership & Subscript	4,800.00	9,600.00
12/04/25	0086471	Statista Inc	5270	Advertising	4,800.00	9,600.00
12/04/25	0086472	Sweetbush	5355	Other Contracted Serv.	87.00	87.00
12/04/25	0086473	Team Extreme LLC	5363	Officials	190.00	190.00
12/04/25	0086474	Tophatmonocle US Corp	5707	New Book-Resale	9,728.00	9,728.00
12/04/25	0086475	Kyle Trimble	5363	Officials	300.00	300.00
12/04/25	0086476	The Change Companies	5711	Supplies-Resale	2,310.00	2,310.00
12/04/25	0086477	Urbach Consulting Corp	5357	Professional & Consult	7,499.00	7,499.00
12/04/25	0086478	Veritiv Operating Company	5238	Maint. & Cust. Supp	882.37	882.37
12/04/25	0086479	VitalSource Technologies LLC	5706	Inclusive Access	146,096.74	146,096.74
12/04/25	0086480	Lori Voelker	5363	Officials	140.00	140.00
12/04/25	0086481	Welk Group Inc	5840	Equipment	9,772.00	9,772.00
12/11/25	0086486	4IMPRINT	5243	Other Supplies	1,337.81	1,337.81
12/11/25	0086487	Secure Information Destruction LLC	5359	Waste Disposal	1,039.50	1,039.50
12/11/25	0086488	Advance Lawn Service Company	5358	Snow Removal	4,149.50	4,149.50
12/11/25	0086489	Aircraft Spruce & Specialty Co	5230	Classroom & Lab Supp	58.19	58.19
12/11/25	0086490	American 3B Scientific	5840	Equipment	9,895.00	9,895.00
12/11/25	0086491	B&h Photo Video	5840	Equipment	20,800.07	20,800.07
12/11/25	0086492	Badger Thermal Unlimited LLC	5238	Maint. & Cust. Supp	101.24	101.24
12/11/25	0086493	Badger Toyotalift	5840	Equipment	22,200.00	22,200.00
12/11/25	0086494	Mr. Gary Bautch	5201	Travel Expenses	55.00	55.00
12/11/25	0086495	Carl Birch	5363	Officials	190.00	190.00
12/11/25	0086496	Blair Fire Protection LLC	5830	Imprvmnts/Remdling	10,400.00	10,400.00
12/11/25	0086497	Bound Tree Medical	5230	Classroom & Lab Supp	2,190.41	2,190.41
12/11/25	0086498	Breakthru Beverage	5704	Groceries-Resale	198.20	198.20
12/11/25	0086499	Bryn Farm LLC	5704	Groceries-Resale	79.00	79.00
12/11/25	0086500	Building Controls & Solutions LLC	5238	Maint. & Cust. Supp	390.30	390.30
12/11/25	0086501	Butters Fetting Co Inc	5355	Other Contracted Serv.	6,014.89	11,320.23
12/11/25	0086501	Butters Fetting Co Inc	5830	Imprvmnts/Remdling	5,305.34	11,320.23
12/11/25	0086502	Clavon Byrd	5201	Travel Expenses	109.20	109.20
12/11/25	0086503	Randall T. Casey	5203	Meals	2,000.00	2,000.00
12/11/25	0086504	Randall T. Casey	5203	Meals	1,200.00	1,200.00
12/11/25	0086505	Chefs Warehouse Midwest Llc Chefs W	5704	Groceries-Resale	1,428.31	1,428.31
12/11/25	0086506	Cintas	5355	Other Contracted Serv.	1,349.66	1,349.66
12/11/25	0086507	Cintas Corporation Floor Matts	5355	Other Contracted Serv.	131.80	131.80
12/11/25	0086508	City of Oak Creek	5270	Advertising	800.00	800.00

Check Date	Check Number	Vendor Name		Classification Description	Object Amount	Check Amount
12/11/25	0086509	City of Oak Creek	5455	Water	8,987.38	8,987.38
12/11/25	0086510	City of West Allis	5243	Other Supplies	139.37	139.37
12/11/25	0086511	City of West Allis	5455	Water	6,988.47	6,988.47
12/11/25	0086512	College Possible	5355	Other Contracted Serv.	49,999.00	49,999.00
12/11/25	0086513	Cook Specialty Co Inc	5714	Classroom & Lab Supplies	166.30	166.30
12/11/25	0086514	Coolsys Commercial & Industrial Sol	5281	Classroom/Lab Eq. Rep.	3,429.20	4,030.60
12/11/25	0086514	Coolsys Commercial & Industrial Sol	5355	Other Contracted Serv.	601.40	4,030.60
12/11/25	0086515	Custom Truck One Source Lp	5281	Classroom/Lab Eq. Rep.	6,592.59	6,592.59
12/11/25	0086516	Davis Ulmer Sprinkler Co Inc	5355	Other Contracted Serv.	1,465.80	1,465.80
12/11/25	0086517	Department of Workforce	5446	Unemployment Insurance	11,333.40	11,333.40
12/11/25	0086518	Disc Cloners Plus Inc	5243	Other Supplies	872.00	872.00
12/11/25	0086519	Districts Mutual Insurance	5442	Liability Insurance	8,842.00	8,842.00
12/11/25	0086520	Engelhardt Dairy of Wisconsin LLC	5704	Groceries-Resale	217.35	217.35
12/11/25	0086521	FairWave Holdings	5704	Groceries-Resale	863.70	863.70
12/11/25	0086522	Federal Express Corp	5675	Traffic	195.44	294.65
12/11/25	0086522	Federal Express Corp	5707	New Book-Resale	99.21	294.65
12/11/25	0086523	Fisher Scientific Company LLC	5248	Classrm/Lab Equip.	9,250.00	9,250.00
12/11/25	0086524	Deanna M. Forsythe	5201	Travel Expenses	63.28	63.28
12/11/25	0086525	Fox Valley Tech College	5355	Other Contracted Serv.	1,475.00	1,475.00
12/11/25	0086526	Lance E. Fredrick	5201	Travel Expenses	584.92	584.92
12/11/25	0086527	Froedtert Health-Workforce Health	5687	Biometric Testing & Wellness	62,725.00	62,725.00
12/11/25	0086528	Galls Parent Holdings LLC	5243	Other Supplies	(373.04)	378.17
12/11/25	0086528	Galls Parent Holdings LLC	5840	Equipment	751.21	378.17
12/11/25	0086529	Gallup Inc	5840	Equipment	2,700.00	2,700.00
12/11/25	0086530	General Beverage Sales	5704	Groceries-Resale	372.26	372.26
12/11/25	0086531	GFL Solid Waste Midwest LLC	5359	Waste Disposal	8,492.30	8,492.30
12/11/25	0086532	Global Equipment Company Inc	5840	Equipment	6,636.39	6,636.39
12/11/25	0086533	Goldfish Uniforms	5238	Maint. & Cust. Supp	213.26	213.26
12/11/25	0086534	Mr. Walter M. Goodwyn, Jr.	5201	Travel Expenses	25.20	25.20
12/11/25	0086535	Gordon Flesch Co Inc	5243	Other Supplies	3,939.21	3,939.21
12/11/25	0086536	Graybar Electric Inc	5230	Classroom & Lab Supp	2,477.59	2,477.59
12/11/25	0086537	Greater Milwaukee Committee	5220	Membership & Subscript	4,210.00	4,210.00
12/11/25	0086538	Grimco Inc	5244	Production Supplies	638.88	638.88
12/11/25	0086539	Guaranteed Service &	5840	Equipment	225.00	225.00
12/11/25	0086540	Hall Automotive	5676	Vehicle Supplies	1,893.29	1,893.29
12/11/25	0086541	Hein Electric Supply Co	5840	Equipment	1,000.40	1,000.40
12/11/25	0086542	Henry Schein Dental	5230	Classroom & Lab Supp	88.48	1,372.77
12/11/25	0086542	Henry Schein Dental	5243	Other Supplies	1,284.29	1,372.77
12/11/25	0086543	Hmong American Friendship	5652	Contribution & Awards	1,000.00	1,000.00
12/11/25	0086544	Holiday Wholesale Inc.	5704	Groceries-Resale	341.60	341.60
12/11/25	0086545	Nathan K. Hottmann	5363	Officials	190.00	190.00
12/11/25	0086546	Hubbard Wilson & Zelenkova LLC	5357	Professional & Consult	12,500.00	12,500.00
12/11/25	0086547	Jacobus Energy LLC	5242	Operating Supplies	3,338.36	3,338.36
12/11/25	0086548	Bailey Kenney	5363	Officials	190.00	190.00
12/11/25	0086549	Geoffrey P. Krenz	5363	Officials	190.00	190.00
12/11/25	0086550	Kwik Trip Inc & Subsidiaries	5230	Classroom & Lab Supp	246.42	246.42
12/11/25	0086551	Lake Ford Inc	5355	Other Contracted Serv.	1,062.52	1,062.52
12/11/25	0086552	Luc Leszczynski	5363	Officials	190.00	190.00
12/11/25	0086553	Gabriel Lind	5363	Officials	190.00	190.00
12/11/25	0086554	Mr. Gordon W. Lockett	5714	Classroom & Lab Supplies	150.00	150.00
12/11/25	0086555	LTN Global Communications Inc	5674	Technical Operations	4,503.00	4,503.00
12/11/25	0086556	Guyler Luther	5363	Officials	190.00	190.00
12/11/25	0086557	Mr. Christopher R. Mallas	5201	Travel Expenses	4.90	4.90
12/11/25	0086558	McKesson HBOC	5230	Classroom & Lab Supp	73.72	73.72
12/11/25	0086559	Medline Industries	5243	Other Supplies	470.40	470.40
12/11/25	0086560	Menards Inc	5230	Classroom & Lab Supp	1,585.54	1,877.79
12/11/25	0086560	Menards Inc	5238	Maint. & Cust. Supp	292.25	1,877.79
12/11/25	0086561	Menards Inc	5238	Maint. & Cust. Supp	345.34	345.34
12/11/25	0086562	Midwest Thermal Services Inc	5830	Imprvmnts/Remdliing	12,382.00	12,382.00
12/11/25	0086563	Milwaukee Water Works	5455	Water	12,237.29	12,237.29
12/11/25	0086564	MWH Law Group LLP	5361	Legal Services	1,080.50	1,080.50
12/11/25	0086565	Myers Information Systems	5355	Other Contracted Serv.	17,550.00	39,213.22
12/11/25	0086565	Myers Information Systems	5674	Technical Operations	21,663.22	39,213.22
12/11/25	0086566	Napa Auto Parts	5230	Classroom & Lab Supp	11.72	11.72
12/11/25	0086567	Jason Nate	5363	Officials	190.00	190.00

Check Date	Check Number	Vendor Name		Classification Description	Object Amount	Check Amount
12/11/25	0086568	Network Integration Company Partner	5840	Equipment	3,096.22	3,096.22
12/11/25	0086569	ACNielsen Corporation	5661	Audience Research	7,555.00	7,555.00
12/11/25	0086570	Chadwick J. Noel	5201	Travel Expenses	506.00	506.00
12/11/25	0086571	Mr. Patrick S. O'Hare	5201	Travel Expenses	473.30	473.30
12/11/25	0086572	One Source Staffing Inc	5351	Cleaning Services	5,427.77	18,914.45
12/11/25	0086572	One Source Staffing Inc	5352	Contracted Employment	13,486.68	18,914.45
12/11/25	0086573	Karina Ortiz	5247	Special Occasions	450.00	450.00
12/11/25	0086574	Patterson Dental Supply Inc	5281	Classroom/Lab Eq. Rep.	22.81	22.81
12/11/25	0086575	Mr. Gale C. Pence	5201	Travel Expenses	451.04	451.04
12/11/25	0086576	Pepsi Beverages Company	5704	Groceries-Resale	18,028.94	18,028.94
12/11/25	0086577	Pitney Bowes/Presort Service	5259	Postage	245.34	245.34
12/11/25	0086578	Pritzlaff Wholesale	5704	Groceries-Resale	1,032.63	1,032.63
12/11/25	0086579	Smart Interpreting Services	5355	Other Contracted Serv.	1,049.62	1,049.62
12/11/25	0086580	Proforma	5711	Supplies-Resale	210.94	210.94
12/11/25	0086581	PTSolutions	5230	Classroom & Lab Supp	289.69	289.69
12/11/25	0086582	QTI Consulting Inc	5357	Professional & Consult	2,205.00	2,205.00
12/11/25	0086583	Quick Fuel	5230	Classroom & Lab Supp	1,748.78	1,748.78
12/11/25	0086584	Radio Milwaukee Inc	5270	Advertising	1,750.00	1,750.00
12/11/25	0086585	Rams Contracting Ltd	5830	Imprvmnts/Remdling	1,950.00	1,950.00
12/11/25	0086586	Zachary A. Rilling	5220	Membership & Subscript	125.00	125.00
12/11/25	0086587	Ms. Wendolyn T. Romo	5201	Travel Expenses	204.82	204.82
12/11/25	0086588	Rote Oil Ltd	5242	Operating Supplies	1,156.31	1,156.31
12/11/25	0086589	Screening One, Inc	5355	Other Contracted Serv.	508.55	508.55
12/11/25	0086590	Seek Professionals Llc	5352	Contracted Employment	724.50	724.50
12/11/25	0086591	Shamrock Solutions, LLC	5840	Equipment	6,160.00	6,160.00
12/11/25	0086592	Signature Graphics Inc	5355	Other Contracted Serv.	6,557.02	6,557.02
12/11/25	0086593	Re'nesa B. Smith	5201	Travel Expenses	50.26	50.26
12/11/25	0086594	Speedy Metals LLC	5230	Classroom & Lab Supp	284.18	284.18
12/11/25	0086595	Doris D. Spredemann	5201	Travel Expenses	25.20	25.20
12/11/25	0086596	Staples Business Advantage	5230	Classroom & Lab Supp	594.99	7,287.47
12/11/25	0086596	Staples Business Advantage	5241	Office Supplies	5,656.43	7,287.47
12/11/25	0086596	Staples Business Advantage	5243	Other Supplies	992.05	7,287.47
12/11/25	0086596	Staples Business Advantage	5260	Printing & Duplicating	44.00	7,287.47
12/11/25	0086597	Sugar Leaf Coffee Roasterie LLC	5704	Groceries-Resale	242.54	242.54
12/11/25	0086598	Taylor & Francis	5707	New Book-Resale	1,243.11	1,243.11
12/11/25	0086599	Total Water Treatment Systems, Inc.	5840	Equipment	5,177.00	5,177.00
12/11/25	0086600	Trac Media Services	5661	Audience Research	20,110.00	20,110.00
12/11/25	0086601	TriMark Marlinn LLC	5714	Classroom & Lab Supplies	543.52	543.52
12/11/25	0086602	Truck Fleet Services LLC	5281	Classroom/Lab Eq. Rep.	9,691.41	10,431.93
12/11/25	0086602	Truck Fleet Services LLC	5355	Other Contracted Serv.	740.52	10,431.93
12/11/25	0086603	Trugreen Limited Processing Cntr	5355	Other Contracted Serv.	915.00	915.00
12/11/25	0086604	The Mosaica Group LLC	5244	Production Supplies	895.00	895.00
12/11/25	0086605	Verizon Wireless	5243	Other Supplies	160.04	160.04
12/11/25	0086606	Keith D. Vessell, Sr.	5363	Officials	190.00	190.00
12/11/25	0086607	Wisconsin Library Services Inc	5840	Equipment	8,925.73	8,925.73
12/11/25	0086608	Wisconsin Hood Service LLC	5355	Other Contracted Serv.	630.00	630.00
12/11/25	0086609	Wisconsin Technical College	5355	Other Contracted Serv.	14,000.00	14,000.00
12/11/25	0086610	Wolter, Inc	5678	Wmvs Transmitter Rep.	2,124.86	2,124.86
12/11/25	0086611	Yong Xue	5230	Classroom & Lab Supp	154.48	154.48
12/11/25	0086612	Paul W. Zinck	5201	Travel Expenses	128.10	128.10
12/18/25	0086617	A/E Graphics Inc	5830	Imprvmnts/Remdling	641.04	641.04
12/18/25	0086618	AAA Acme Lock Co Inc	5238	Maint. & Cust. Supp	757.00	757.00
12/18/25	0086619	Hajoca Corporation	5238	Maint. & Cust. Supp	1,556.00	1,556.00
12/18/25	0086620	Secure Information Destruction LLC	5355	Other Contracted Serv.	231.00	1,270.50
12/18/25	0086620	Secure Information Destruction LLC	5359	Waste Disposal	1,039.50	1,270.50
12/18/25	0086621	ACF Machine Repair Inc	5281	Classroom/Lab Eq. Rep.	2,472.00	2,472.00
12/18/25	0086622	Action Target Inc	5230	Classroom & Lab Supp	1,679.07	1,679.07
12/18/25	0086623	Advanced Welding Supply Co Inc	5230	Classroom & Lab Supp	525.65	525.65
12/18/25	0086624	Aircraft Spruce & Specialty Co	5230	Classroom & Lab Supp	105.25	105.25
12/18/25	0086625	Amazon Web Services, Inc.	5674	Technical Operations	48.90	48.90
12/18/25	0086626	American 3B Scientific	5840	Equipment	7,200.00	7,200.00
12/18/25	0086627	American Dental Accessories	5243	Other Supplies	84.54	84.54
12/18/25	0086628	American Heart Association Inc	5714	Classroom & Lab Supplies	951.00	951.00
12/18/25	0086629	American Society of Echocardiograph	5714	Classroom & Lab Supplies	1,350.00	1,350.00
12/18/25	0086630	American Society of Health	5220	Membership & Subscript	3,200.00	3,200.00

Check Date	Check Number	Vendor Name		Classification Description	Object Amount	Check Amount
12/18/25	0086631	American Technical Publishers	5707	New Book-Resale	11,111.25	11,111.25
12/18/25	0086632	Anthology Inc	5355	Other Contracted Serv.	54.35	54.35
12/18/25	0086633	Archetype Innovations LLC	5714	Classroom & Lab Supplies	8,914.80	8,914.80
12/18/25	0086634	AT&T	5454	Telephone	2,516.24	2,516.24
12/18/25	0086635	AT&T	5454	Telephone	26,820.00	26,820.00
12/18/25	0086636	At&t Long Distance	5454	Telephone	307.17	307.17
12/18/25	0086637	At&t Mobility	5454	Telephone	2,361.27	2,361.27
12/18/25	0086638	Auto Paint & Supply Co Inc	5230	Classroom & Lab Supp	994.90	994.90
12/18/25	0086639	B&h Photo Video	5840	Equipment	4,387.32	4,387.32
12/18/25	0086640	Baked MKE - Rachel Schmidbauer	5704	Groceries-Resale	3,098.00	3,098.00
12/18/25	0086641	Baked MKE - Rachel Schmidbauer	5704	Groceries-Resale	1,475.50	1,475.50
12/18/25	0086642	Baker Tilly Municipal Advisors LLC	2310	Accrued Irs Rebate	26,400.00	26,400.00
12/18/25	0086643	BankMobile Technologies Inc	5355	Other Contracted Serv.	1,830.00	1,830.00
12/18/25	0086644	Batteries Plus LLC	5238	Maint. & Cust. Supp	233.95	233.95
12/18/25	0086645	Batzner Pest Management Inc	5355	Other Contracted Serv.	184.85	184.85
12/18/25	0086646	Berglund Construction Company	3411	Resd for Encumbrances	59,464.77	60,583.77
12/18/25	0086646	Berglund Construction Company	5830	Imprvmnts/Remdng	1,119.00	60,583.77
12/18/25	0086647	Bibliotheca LLC	5220	Membership & Subscript	2,660.52	2,660.52
12/18/25	0086648	BizTimesMedia	5270	Advertising	2,950.00	2,950.00
12/18/25	0086649	Bliffert Lumber & Fuel Co	5238	Maint. & Cust. Supp	154.71	154.71
12/18/25	0086650	Bluemound Lanes Inc	2325	Misc. Clubs Pay.	3,240.00	3,240.00
12/18/25	0086651	Bosch Automotive Service Solutions	5243	Other Supplies	5,570.63	5,570.63
12/18/25	0086652	Building Controls & Solutions LLC	5238	Maint. & Cust. Supp	119.95	119.95
12/18/25	0086653	Butters Fetting Co Inc	5355	Other Contracted Serv.	6,560.62	6,560.62
12/18/25	0086654	Campusworks Inc.	5357	Professional & Consult	25,098.00	25,098.00
12/18/25	0086655	Caprile Marketing Design	5355	Other Contracted Serv.	725.00	725.00
12/18/25	0086656	Carl Bloom Associates Inc	5260	Printing & Duplicating	34,788.96	34,788.96
12/18/25	0086657	Carolina Academic Press	5707	New Book-Resale	78.56	78.56
12/18/25	0086658	University of Chicago Press	5707	New Book-Resale	136.15	136.15
12/18/25	0086659	Chippewa Valley Technical College	5220	Membership & Subscript	100.00	275.00
12/18/25	0086659	Chippewa Valley Technical College	5243	Other Supplies	175.00	275.00
12/18/25	0086660	Cintas Corporation Floor Matts	5355	Other Contracted Serv.	131.80	131.80
12/18/25	0086661	Cohere Beauty Omaha Inc	5840	Equipment	919.91	919.91
12/18/25	0086662	Constellation Energy Corporation	3411	Resd for Encumbrances	833.20	833.20
12/18/25	0086663	Exelon Corporation	5450	Gas	17,998.16	17,998.16
12/18/25	0086664	Cook Specialty Co Inc	5714	Classroom & Lab Supplies	798.89	798.89
12/18/25	0086665	Cummins Inc.	5280	Building Repairs	3,568.01	3,568.01
12/18/25	0086666	Darby Dental Supply LLC	5230	Classroom & Lab Supp	761.50	761.50
12/18/25	0086667	Dawn Sign Press	5707	New Book-Resale	526.99	526.99
12/18/25	0086668	Delta Development Team Inc	5248	Classrm/Lab Equip.	1,550.00	1,550.00
12/18/25	0086669	Den-Mat Holdings LLC	5243	Other Supplies	355.89	355.89
12/18/25	0086670	Department of Health Services	5220	Membership & Subscript	50.00	50.00
12/18/25	0086671	Dept of Public Instruction	5243	Other Supplies	195.00	195.00
12/18/25	0086672	Edward G. Hinkelman	5840	Equipment	7,000.00	7,000.00
12/18/25	0086673	Elsevier	5840	Equipment	14,953.92	14,953.92
12/18/25	0086674	Elsevier Health & Science	5707	New Book-Resale	13,057.03	13,057.03
12/18/25	0086675	Eva's Esthetics Inc	5711	Supplies-Resale	1,627.40	1,627.40
12/18/25	0086676	ExamSoft Worldwide LLC	5840	Equipment	13,230.00	13,230.00
12/18/25	0086677	F A Davis Company	5707	New Book-Resale	1,421.11	1,421.11
12/18/25	0086678	Federal Express Corp	5707	New Book-Resale	892.61	892.61
12/18/25	0086679	Feeding America Eastern Wi, Inc	5243	Other Supplies	7,043.28	7,043.28
12/18/25	0086680	Filtration Concepts Inc	5238	Maint. & Cust. Supp	5,844.68	5,844.68
12/18/25	0086681	Fisher Scientific Company LLC	5230	Classroom & Lab Supp	1,093.54	1,093.54
12/18/25	0086682	Fortune International, LLC	5704	Groceries-Resale	915.22	915.22
12/18/25	0086683	Galls Parent Holdings LLC	5243	Other Supplies	836.17	836.17
12/18/25	0086684	Gannett Wisconsin Localiq	5271	Legal Notices	301.56	301.56
12/18/25	0086685	Gerling and Associates Inc	3411	Resd for Encumbrances	66,088.80	66,088.80
12/18/25	0086686	GM Supplies	5243	Other Supplies	3,495.95	3,495.95
12/18/25	0086687	Grand Appliance Inc.	5840	Equipment	2,405.00	2,405.00
12/18/25	0086688	Graybar Electric Inc	5282	Off. General Eq. Rep.	61.08	61.08
12/18/25	0086689	Yasamin Habibi	5248	Classrm/Lab Equip.	52.95	52.95
12/18/25	0086690	The Happy Chef Inc	5714	Classroom & Lab Supplies	216.80	216.80
12/18/25	0086691	Health Care Logistics Inc	5230	Classroom & Lab Supp	1,150.70	1,150.70
12/18/25	0086692	Herrf Jones	5242	Operating Supplies	797.90	797.90
12/18/25	0086693	Holiday Wholesale Inc.	5704	Groceries-Resale	3,307.32	3,307.32

Check Date	Check Number	Vendor Name		Classification Description	Object Amount	Check Amount
12/18/25	0086694	Imagine Promotional LLC	5243	Other Supplies	1,552.50	1,552.50
12/18/25	0086695	In House Solutions Inc	5707	New Book-Resale	520.00	520.00
12/18/25	0086696	John Wiley & Sons Inc	5707	New Book-Resale	8,957.86	8,957.86
12/18/25	0086697	Jones & Bartlett Publishers	5707	New Book-Resale	18,176.92	18,176.92
12/18/25	0086698	Kilgore International Inc	5230	Classroom & Lab Supp	3,314.55	4,629.30
12/18/25	0086698	Kilgore International Inc	5243	Other Supplies	1,314.75	4,629.30
12/18/25	0086699	Koul Tools LLC	5230	Classroom & Lab Supp	498.00	498.00
12/18/25	0086700	LAB Midwest LLC	3411	Resd for Encumbrances	19,931.00	19,931.00
12/18/25	0086701	LaMacchia Holdings LLC	5355	Other Contracted Serv.	2,000.00	2,000.00
12/18/25	0086702	Lincoln Electric Company	5230	Classroom & Lab Supp	218.00	218.00
12/18/25	0086703	Matheson Tri-Gas	5230	Classroom & Lab Supp	302.74	302.74
12/18/25	0086704	Matheson Tri-Gas, Inc #3028	5230	Classroom & Lab Supp	954.34	954.34
12/18/25	0086705	Matthews Book Company	5707	New Book-Resale	71.85	71.85
12/18/25	0086706	MBS Textbook Exchange Inc	5712	Used Books-Resale	28,456.10	28,456.10
12/18/25	0086707	Medical Shipment LLC	5230	Classroom & Lab Supp	208.36	208.36
12/18/25	0086708	Menards Inc	5238	Maint. & Cust. Supp	113.75	113.75
12/18/25	0086709	Menards Inc	5238	Maint. & Cust. Supp	511.85	511.85
12/18/25	0086710	Mercer Tool Corporation	5711	Supplies-Resale	9,237.50	9,237.50
12/18/25	0086711	Tyler R. Michaelson	5355	Other Contracted Serv.	51.00	51.00
12/18/25	0086712	Macmillan Publishing Service MPS	5707	New Book-Resale	815.52	815.52
12/18/25	0086713	Nakisha G Adams	5352	Contracted Employment	412.00	412.00
12/18/25	0086714	Napa Auto Parts	5230	Classroom & Lab Supp	589.10	589.10
12/18/25	0086716	National Testing Network	5355	Other Contracted Serv.	130.00	130.00
12/18/25	0086717	Neher Electric Supply Inc	5238	Maint. & Cust. Supp	283.50	283.50
12/18/25	0086718	Neu's Building Center Inc	5230	Classroom & Lab Supp	533.46	642.97
12/18/25	0086718	Neu's Building Center Inc	5238	Maint. & Cust. Supp	109.51	642.97
12/18/25	0086719	One Source Staffing Inc	5351	Cleaning Services	15,257.26	20,306.27
12/18/25	0086719	One Source Staffing Inc	5352	Contracted Employment	5,049.01	20,306.27
12/18/25	0086720	Opto Intermediate Holdco Inc	5840	Equipment	20,845.71	20,845.71
12/18/25	0086721	OSAP Foundation Inc	5707	New Book-Resale	1,690.00	1,690.00
12/18/25	0086722	Patterson Dental Supply Inc	5230	Classroom & Lab Supp	1,721.25	1,721.25
12/18/25	0086723	Pearson Higher Education	5707	New Book-Resale	109.50	109.50
12/18/25	0086724	Pittsburgh Paints Co	5238	Maint. & Cust. Supp	48.85	48.85
12/18/25	0086725	Platinum Educational Group	5707	New Book-Resale	3,000.00	3,000.00
12/18/25	0086726	Pocket Nurse Medical Supplies	5230	Classroom & Lab Supp	236.75	236.75
12/18/25	0086727	Protocall Services Inc	5355	Other Contracted Serv.	1,800.00	1,800.00
12/18/25	0086728	Quality Electric Svc Inc	5238	Maint. & Cust. Supp	196.88	196.88
12/18/25	0086729	Radiation Detection Company	5230	Classroom & Lab Supp	145.00	145.00
12/18/25	0086730	Registration Fee Trust	5248	Classrm/Lab Equip.	164.50	164.50
12/18/25	0086731	Baird, Robert W & Co	5970	Admin Exp-Debt Service	13,000.00	13,000.00
12/18/25	0086732	Rotary Club of Milwaukee	5220	Membership & Subscript	935.00	935.00
12/18/25	0086733	Secure Information Destruction LLC	5355	Other Contracted Serv.	126.00	147.00
12/18/25	0086733	Secure Information Destruction LLC	5359	Waste Disposal	21.00	147.00
12/18/25	0086734	Seek Professionals Llc	5352	Contracted Employment	724.50	724.50
12/18/25	0086735	Sid Harvey Industries Inc	5230	Classroom & Lab Supp	529.76	529.76
12/18/25	0086736	Smart Care Equip Solutions	5355	Other Contracted Serv.	7,856.56	7,856.56
12/18/25	0086737	Smarter Services LLC	5840	Equipment	26,000.00	26,000.00
12/18/25	0086738	Snap-On Industrial	5243	Other Supplies	85.62	85.62
12/18/25	0086739	Speedy Metals LLC	5230	Classroom & Lab Supp	4,014.98	4,014.98
12/18/25	0086740	Spirit Products Ltd	5711	Supplies-Resale	5,880.05	5,880.05
12/18/25	0086741	Stone Creek Coffee Roasters	5704	Groceries-Resale	687.50	797.50
12/18/25	0086741	Stone Creek Coffee Roasters	5714	Classroom & Lab Supplies	110.00	797.50
12/18/25	0086742	Superior Salt Service LLC	5358	Snow Removal	404.00	404.00
12/18/25	0086743	TForce Freight Inc	5707	New Book-Resale	210.39	210.39
12/18/25	0086744	Tophatmonocle US Corp	5707	New Book-Resale	1,008.00	1,008.00
12/18/25	0086745	Translatelive Llc	5248	Classrm/Lab Equip.	4,998.00	4,998.00
12/18/25	0086746	Truck Fleet Services LLC	5281	Classroom/Lab Eq. Rep.	342.48	2,880.91
12/18/25	0086746	Truck Fleet Services LLC	5355	Other Contracted Serv.	2,538.43	2,880.91
12/18/25	0086747	Uline, Inc	5707	New Book-Resale	1,131.86	1,131.86
12/18/25	0086748	United States Postal Service	5259	Postage	170.14	170.14
12/18/25	0086749	UPS	5259	Postage	97.69	97.69
12/18/25	0086750	Valley Bakers Cooperative Assn	5704	Groceries-Resale	160.33	160.33
12/18/25	0086751	Vantage Custom Classics	5711	Supplies-Resale	1,446.41	1,446.41
12/18/25	0086752	Veritiv Operating Company	5238	Maint. & Cust. Supp	16,876.64	16,876.64
12/18/25	0086753	VF Outdoor LLC	5711	Supplies-Resale	2,991.40	2,991.40

Board Bill List by Check No. - Checks Issued in December 2025

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Check Date	Check Number	Vendor Name		Classification Description	Object Amount	Check Amount
12/18/25	0086754	Waukesha Floral & Greenhouse	5501	Student Activities	5,689.50	5,689.50
12/18/25	0086755	Wisconsin Electric Power Co	5450	Gas	3,035.10	3,035.10
12/18/25	0086756	Welders Supply Company	5230	Classroom & Lab Supp	725.00	725.00
12/18/25	0086757	Will Enterprises	5243	Other Supplies	823.00	823.00
12/18/25	0086758	Winter Services LLC	5358	Snow Removal	7,717.24	7,717.24
12/18/25	0086759	Wisconsin Vision Inc	5238	Maint. & Cust. Supp	90.00	90.00
12/18/25	0086760	Woodcraft 506	5840	Equipment	2,689.00	2,689.00
12/18/25	0086761	WUWM Milwaukee Public Radio	5270	Advertising	1,776.00	1,776.00
12/04/25	0395801	Ms. Eileen F. Alt	5363	Officials	70.00	70.00
12/04/25	0395802	Mr. Terrence M. Donaldson	5363	Officials	280.00	280.00
12/04/25	0395803	Dennis Kutz	5363	Officials	280.00	280.00
12/04/25	0395804	J Michael LaGrassa	5363	Officials	190.00	190.00
12/04/25	0395805	Jack B. Lynch	5363	Officials	70.00	70.00
12/04/25	0395806	Mr. Arom L. Murrell	5203	Meals	210.11	210.11
12/04/25	0395807	Michael Pfeil	5363	Officials	190.00	190.00
12/04/25	0395808	Mr. James R. Schneider	5363	Officials	280.00	280.00
12/04/25	0395809	Nathaniel P. Stevens	5363	Officials	420.00	420.00
12/04/25	0395810	Mr. Donald R. Wadewitz II	5363	Officials	280.00	280.00
12/04/25	0395811	Accuweather Inc	5674	Technical Operations	1,950.00	1,950.00
12/04/25	0395812	Badger Popcorn & Concession Supply	5501	Student Activities	521.80	521.80
12/04/25	0395813	Baker Tilly Virchow Krause LLP	5357	Professional & Consult	19,481.00	19,481.00
12/04/25	0395814	CDW Government Inc	5840	Equipment	3,600.00	3,600.00
12/04/25	0395815	Gardner Builders Milwaukee Llc	3411	Resd for Encumbrances	10,000.00	17,438.93
12/04/25	0395815	Gardner Builders Milwaukee Llc	5830	Imprvmnts/Remdling	7,438.93	17,438.93
12/04/25	0395816	Goodway Technologies Corp	5355	Other Contracted Serv.	1,199.32	1,199.32
12/04/25	0395817	W. W. Grainger, Inc	5230	Classroom & Lab Supp	186.09	5,417.83
12/04/25	0395817	W. W. Grainger, Inc	5238	Maint. & Cust. Supp	206.36	5,417.83
12/04/25	0395817	W. W. Grainger, Inc	5840	Equipment	5,025.38	5,417.83
12/04/25	0395818	Grunau Co Inc	5355	Other Contracted Serv.	24,553.99	40,780.41
12/04/25	0395818	Grunau Co Inc	5830	Imprvmnts/Remdling	16,226.42	40,780.41
12/04/25	0395819	Hammel Green & Abrahamson Inc	3411	Resd for Encumbrances	13,212.83	13,212.83
12/04/25	0395820	Hatch Staffing Services Inc	5355	Other Contracted Serv.	1,086.54	4,326.54
12/04/25	0395820	Hatch Staffing Services Inc	5840	Equipment	3,240.00	4,326.54
12/04/25	0395821	Hurt Electric Inc	5830	Imprvmnts/Remdling	2,740.52	2,740.52
12/04/25	0395822	Hy Test Safety Shoe Service	5238	Maint. & Cust. Supp	124.99	124.99
12/04/25	0395823	Interiorscapes, Inc	5243	Other Supplies	43.55	1,103.13
12/04/25	0395823	Interiorscapes, Inc	5355	Other Contracted Serv.	1,059.58	1,103.13
12/04/25	0395824	Interstate Parking	5355	Other Contracted Serv.	18.00	18.00
12/04/25	0395825	Johnson Controls Building Solutions	5355	Other Contracted Serv.	568.45	568.45
12/04/25	0395826	Kahler Slater	3411	Resd for Encumbrances	12,409.96	12,409.96
12/04/25	0395827	LHH Recruitment Solutions Inc	5352	Contracted Employment	2,489.76	6,313.71
12/04/25	0395827	LHH Recruitment Solutions Inc	5355	Other Contracted Serv.	378.75	6,313.71
12/04/25	0395827	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20	6,313.71
12/04/25	0395828	Marchese Inc., V	5704	Groceries-Resale	5,382.13	5,382.13
12/04/25	0395829	Martek LLC	5840	Equipment	42,990.50	42,990.50
12/04/25	0395830	Michael McLoone Photography	5363	Officials	340.00	340.00
12/04/25	0395831	Minnesota Elevator Inc	5353	Elevator P.M.	1,162.00	1,162.00
12/04/25	0395832	Neo Soul Productions	5273	Publicity	2,290.00	2,290.00
12/04/25	0395833	Papas Bakery Inc	5704	Groceries-Resale	1,679.42	1,679.42
12/04/25	0395834	Personnel Specialists LLC	5352	Contracted Employment	2,008.20	2,008.20
12/04/25	0395835	Pierce Engineers, Inc.	3411	Resd for Encumbrances	350.00	350.00
12/04/25	0395836	Safeway Pest Management Co Inc	5355	Other Contracted Serv.	340.00	340.00
12/04/25	0395837	San-A-Care Inc	5238	Maint. & Cust. Supp	447.84	447.84
12/04/25	0395838	Seek Incorporated	5351	Cleaning Services	4,923.70	7,015.22
12/04/25	0395838	Seek Incorporated	5352	Contracted Employment	2,091.52	7,015.22
12/04/25	0395839	Selzer-Ornst Company	3411	Resd for Encumbrances	151,455.29	151,455.29
12/04/25	0395840	The Boelter Companies Inc	5714	Classroom & Lab Supplies	32.83	32.83
12/04/25	0395841	Vanguard Computers Inc	5243	Other Supplies	329.00	329.00
12/04/25	0395842	VWR International Llc	5230	Classroom & Lab Supp	1,249.39	4,760.89
12/04/25	0395842	VWR International Llc	5840	Equipment	3,511.50	4,760.89
12/04/25	0395843	Xerox Corporation	5282	Off. General Eq. Rep.	2,669.52	2,669.52
12/11/25	0395914	Ms. Erica L. Case	5201	Travel Expenses	950.29	950.29
12/11/25	0395916	Karen J. Feliciano	5243	Other Supplies	100.00	100.00
12/11/25	0395918	Ms. Patricia Gomez	5201	Travel Expenses	740.10	740.10
12/11/25	0395919	Airriann L. Guyant	5243	Other Supplies	41.95	41.95

Check Date	Check Number	Vendor Name		Classification Description	Object Amount	Check Amount
12/11/25	0395920	Ms. Sonia M. Harps	5241	Office Supplies	53.00	53.00
12/11/25	0395921	Pam Holt	5201	Travel Expenses	818.62	818.62
12/11/25	0395922	Michael Lozano	5201	Travel Expenses	118.44	118.44
12/11/25	0395923	Carmen M. Smalley	5201	Travel Expenses	288.00	288.00
12/11/25	0395924	Emily Summers	5201	Travel Expenses	210.39	210.39
12/11/25	0395925	Mr. Brian J. Weiland	5201	Travel Expenses	12.60	12.60
12/11/25	0395926	Mr. Theodore J. Wilinski	5201	Travel Expenses	1,559.57	1,559.57
12/11/25	0395927	Mr. Daniel R. Zdrojewski	5201	Travel Expenses	53.00	53.00
12/11/25	0395928	Erich J. Zeimantz	5201	Travel Expenses	1,079.83	1,079.83
12/11/25	0395929	Raymond Zukauskas	5201	Travel Expenses	191.80	191.80
12/11/25	0395930	Alro Steel Corporation	5230	Classroom & Lab Supp	1,782.27	1,782.27
12/11/25	0395931	American Program Bureau Inc	5355	Other Contracted Serv.	7,500.00	7,500.00
12/11/25	0395932	Aurora Medical Group Inc	5355	Other Contracted Serv.	1,350.00	1,350.00
12/11/25	0395933	Batteries Plus LLC	5674	Technical Operations	230.40	230.40
12/11/25	0395934	Bioelements Inc	5711	Supplies-Resale	2,070.75	2,070.75
12/11/25	0395935	Boer Architects Inc	3411	Resd for Encumbrances	3,800.00	3,800.00
12/11/25	0395936	CDW Government Inc	5454	Telephone	500.00	171,661.22
12/11/25	0395936	CDW Government Inc	5840	Equipment	171,161.22	171,661.22
12/11/25	0395937	Cintas Corporation	5355	Other Contracted Serv.	3,267.36	3,267.36
12/11/25	0395938	Concord Consulting Group of IL Inc	5830	Imprvmnts/Remdling	4,500.00	4,500.00
12/11/25	0395939	Creative Constructors LLC	5830	Imprvmnts/Remdling	215,270.00	215,270.00
12/11/25	0395940	Eaton Corporation	5282	Off. General Eq. Rep.	37,174.14	37,174.14
12/11/25	0395941	EE Consultants LLC	5352	Contracted Employment	7,200.00	7,200.00
12/11/25	0395942	Engberg Anderson Inc	3411	Resd for Encumbrances	11,061.96	18,801.96
12/11/25	0395942	Engberg Anderson Inc	5830	Imprvmnts/Remdling	7,740.00	18,801.96
12/11/25	0395943	Equalingua LLC	5668	Program Production	450.00	450.00
12/11/25	0395944	W. W. Grainger, Inc	5230	Classroom & Lab Supp	398.15	518.33
12/11/25	0395944	W. W. Grainger, Inc	5238	Maint. & Cust. Supp	120.18	518.33
12/11/25	0395945	Gray Miller Persh LLP	5361	Legal Services	2,337.00	2,337.00
12/11/25	0395946	Grunau Co Inc	5355	Other Contracted Serv.	1,312.32	13,351.86
12/11/25	0395946	Grunau Co Inc	5830	Imprvmnts/Remdling	12,039.54	13,351.86
12/11/25	0395947	GTM HR Consulting Inc	5357	Professional & Consult	6,895.00	6,895.00
12/11/25	0395948	Hammel Green & Abrahamson Inc	3411	Resd for Encumbrances	6,551.70	6,551.70
12/11/25	0395949	Hatch Staffing Services Inc	5355	Other Contracted Serv.	376.11	376.11
12/11/25	0395950	Hy Test Safety Shoe Service	5238	Maint. & Cust. Supp	300.00	300.00
12/11/25	0395951	Itu Absorb Tech Inc	5282	Off. General Eq. Rep.	104.43	168.10
12/11/25	0395951	Itu Absorb Tech Inc	5355	Other Contracted Serv.	63.67	168.10
12/11/25	0395952	Key Code Media	5674	Technical Operations	299.00	299.00
12/11/25	0395953	Kristin Anderson Incorporated	5355	Other Contracted Serv.	1,980.00	1,980.00
12/11/25	0395954	Lake Chevrolet Inc	5355	Other Contracted Serv.	5,837.73	5,837.73
12/11/25	0395955	LHH Recruitment Solutions Inc	5352	Contracted Employment	1,778.40	6,392.81
12/11/25	0395955	LHH Recruitment Solutions Inc	5355	Other Contracted Serv.	1,169.21	6,392.81
12/11/25	0395955	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20	6,392.81
12/11/25	0395956	Minnesota Elevator Inc	5353	Elevator P.M.	13,112.21	13,904.54
12/11/25	0395956	Minnesota Elevator Inc	5355	Other Contracted Serv.	792.33	13,904.54
12/11/25	0395957	N Schmidt - Reward Strategies, Llc	5357	Professional & Consult	7,437.50	7,437.50
12/11/25	0395958	Personnel Specialists LLC	5352	Contracted Employment	8,839.75	8,839.75
12/11/25	0395959	Programming Service	5355	Other Contracted Serv.	5,550.00	5,550.00
12/11/25	0395960	Quorum Architects Inc	5830	Imprvmnts/Remdling	16,050.00	16,050.00
12/11/25	0395961	Rev.com Inc	5674	Technical Operations	727.08	727.08
12/11/25	0395962	San-A-Care Inc	5238	Maint. & Cust. Supp	2,101.97	5,047.68
12/11/25	0395962	San-A-Care Inc	5355	Other Contracted Serv.	2,945.71	5,047.68
12/11/25	0395963	Seek Incorporated	5351	Cleaning Services	2,910.13	4,217.33
12/11/25	0395963	Seek Incorporated	5352	Contracted Employment	1,307.20	4,217.33
12/11/25	0395964	Selzer-Ornst Company	3411	Resd for Encumbrances	106,133.47	162,798.03
12/11/25	0395964	Selzer-Ornst Company	5830	Imprvmnts/Remdling	56,664.56	162,798.03
12/11/25	0395965	Staff Electric Co Inc	3411	Resd for Encumbrances	14,260.00	14,260.00
12/11/25	0395966	Uptown Society LLC	5501	Student Activities	1,200.00	1,200.00
12/11/25	0395967	US Foods, Inc	5704	Groceries-Resale	29,363.95	34,158.97
12/11/25	0395967	US Foods, Inc	5714	Classroom & Lab Supplies	4,795.02	34,158.97
12/11/25	0395968	Vanguard Computers Inc	5840	Equipment	59,800.00	59,800.00
12/11/25	0395969	VWR International Llc	5230	Classroom & Lab Supp	11.02	1,069.76
12/11/25	0395969	VWR International Llc	5840	Equipment	1,058.74	1,069.76
12/11/25	0395970	Wil-Surge Electric	3411	Resd for Encumbrances	64,093.20	64,469.64
12/11/25	0395970	Wil-Surge Electric	5830	Imprvmnts/Remdling	376.44	64,469.64

Check Date	Check Number	Vendor Name		Classification Description	Object Amount	Check Amount
12/18/25	0396047	Marie N. Colmerauer	5230	Classroom & Lab Supp	189.75	189.75
12/18/25	0396048	Ms. Dorothy M. Copeland	5713	Consumable Supplies	74.99	74.99
12/18/25	0396049	Mr. Jeffery A. Gahan	5201	Travel Expenses	31.22	31.22
12/18/25	0396050	Michael Lozano	5201	Travel Expenses	87.36	87.36
12/18/25	0396051	Mr. Lanelle D. Ramey	5242	Operating Supplies	750.00	750.00
12/18/25	0396052	Jaymee H. Willms	5840	Equipment	2,300.00	2,300.00
12/18/25	0396053	Absolute Construction Enterprises I	3411	Resd for Encumbrances	325,796.61	325,796.61
12/18/25	0396054	AE Business Solutions	5840	Equipment	295.00	295.00
12/18/25	0396055	Airgas Inc	5230	Classroom & Lab Supp	455.74	471.15
12/18/25	0396055	Airgas Inc	5678	Wmvs Transmitter Rep.	15.41	471.15
12/18/25	0396056	Allegiance Fundraising Group, LLC	5259	Postage	8,474.00	36,775.70
12/18/25	0396056	Allegiance Fundraising Group, LLC	5260	Printing & Duplicating	28,301.70	36,775.70
12/18/25	0396057	American Public Television	5840	Equipment	22,720.00	22,720.00
12/18/25	0396058	Big Surprise Films LLC	5840	Equipment	10,809.45	10,809.45
12/18/25	0396059	Bioelements Inc	5243	Other Supplies	1,483.00	1,483.00
12/18/25	0396060	Building Service Inc	3411	Resd for Encumbrances	197,083.00	203,488.00
12/18/25	0396060	Building Service Inc	5840	Equipment	6,405.00	203,488.00
12/18/25	0396061	Carolina Biological Supply Co	5230	Classroom & Lab Supp	361.92	361.92
12/18/25	0396062	CDW Government Inc	5282	Off. General Eq. Rep.	2,250.00	75,595.57
12/18/25	0396062	CDW Government Inc	5840	Equipment	73,345.57	75,595.57
12/18/25	0396063	Cengage Learning	5707	New Book-Resale	54,707.62	54,707.62
12/18/25	0396064	Clothes Clinic Inc	5714	Classroom & Lab Supplies	1,390.67	1,390.67
12/18/25	0396065	Concord Consulting Group of IL Inc	5830	Imprvmnts/Remdling	4,500.00	4,500.00
12/18/25	0396066	Consilience Group LLC	5355	Other Contracted Serv.	4,160.00	16,243.33
12/18/25	0396066	Consilience Group LLC	5357	Professional & Consult	12,083.33	16,243.33
12/18/25	0396067	Contributor Development Partnership	5243	Other Supplies	324.00	324.00
12/18/25	0396068	EE Consultants LLC	3411	Resd for Encumbrances	1,150.00	1,150.00
12/18/25	0396069	Ellucian Company LLC	5840	Equipment	35,117.00	35,117.00
12/18/25	0396070	Engberg Anderson Inc	3411	Resd for Encumbrances	3,420.00	19,710.00
12/18/25	0396070	Engberg Anderson Inc	5830	Imprvmnts/Remdling	16,290.00	19,710.00
12/18/25	0396071	W. W. Grainger, Inc	5230	Classroom & Lab Supp	1,472.50	3,114.83
12/18/25	0396071	W. W. Grainger, Inc	5238	Maint. & Cust. Supp	925.83	3,114.83
12/18/25	0396071	W. W. Grainger, Inc	5248	Classrm/Lab Equip.	716.50	3,114.83
12/18/25	0396072	Grunau Co Inc	3411	Resd for Encumbrances	499.48	29,422.13
12/18/25	0396072	Grunau Co Inc	5355	Other Contracted Serv.	14,918.00	29,422.13
12/18/25	0396072	Grunau Co Inc	5830	Imprvmnts/Remdling	14,004.65	29,422.13
12/18/25	0396073	Hammel Green & Abrahamson Inc	3411	Resd for Encumbrances	1,545.00	1,545.00
12/18/25	0396074	Hatch Staffing Services Inc	5355	Other Contracted Serv.	1,114.40	9,754.40
12/18/25	0396074	Hatch Staffing Services Inc	5840	Equipment	8,640.00	9,754.40
12/18/25	0396075	Heartland Video Systems Inc	5840	Equipment	9,373.22	9,373.22
12/18/25	0396076	Honeywell Building Solutions	5355	Other Contracted Serv.	16,111.88	16,111.88
12/18/25	0396077	Hurt Electric Inc	5840	Equipment	550.00	550.00
12/18/25	0396078	Interstate Parking	5419	Building Rental	12,604.74	12,604.74
12/18/25	0396079	Johnson Controls Building Solutions	5840	Equipment	12,897.00	12,897.00
12/18/25	0396080	Konecranes Inc	5355	Other Contracted Serv.	901.00	901.00
12/18/25	0396081	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20	3,445.20
12/18/25	0396082	Martek LLC	5830	Imprvmnts/Remdling	3,228.28	3,228.28
12/18/25	0396083	McGraw Hill LLC	5707	New Book-Resale	6,530.97	6,530.97
12/18/25	0396084	Milwaukee Transport Svc Inc	5501	Student Activities	519,380.00	519,380.00
12/18/25	0396085	Minnesota Elevator Inc	5353	Elevator P.M.	375.00	639.11
12/18/25	0396085	Minnesota Elevator Inc	5355	Other Contracted Serv.	264.11	639.11
12/18/25	0396086	Naacp Milwaukee Branch	5501	Student Activities	1,000.00	1,000.00
12/18/25	0396087	Newark Corp	5230	Classroom & Lab Supp	46.68	46.68
12/18/25	0396088	Packerland Rent-A-Mat Inc	5355	Other Contracted Serv.	2,758.74	2,758.74
12/18/25	0396089	Personnel Specialists LLC	5352	Contracted Employment	8,571.40	8,571.40
12/18/25	0396090	Quorum Architects Inc	3411	Resd for Encumbrances	3,406.00	16,979.00
12/18/25	0396090	Quorum Architects Inc	5830	Imprvmnts/Remdling	13,573.00	16,979.00
12/18/25	0396091	Rinderle Door Co	5830	Imprvmnts/Remdling	841.76	841.76
12/18/25	0396092	Safeway Pest Management Co Inc	5355	Other Contracted Serv.	340.00	340.00
12/18/25	0396093	San-A-Care Inc	5238	Maint. & Cust. Supp	3,100.87	4,931.00
12/18/25	0396093	San-A-Care Inc	5355	Other Contracted Serv.	1,830.13	4,931.00
12/18/25	0396094	Seek Incorporated	5351	Cleaning Services	2,989.69	4,296.89
12/18/25	0396094	Seek Incorporated	5352	Contracted Employment	1,307.20	4,296.89
12/18/25	0396095	Selzer-Ornst Company	5830	Imprvmnts/Remdling	27,801.96	27,801.96
12/18/25	0396096	SET Engineering, LLC	5355	Other Contracted Serv.	2,400.00	2,400.00

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Check Date	Check Number	Vendor Name	Classification	Description	Object Amount	Check Amount
12/18/25	0396097	Strang Inc	3411	Resd for Encumbrances	8,500.00	8,500.00
12/18/25	0396098	The Boelter Companies Inc	5840	Equipment	12,665.00	12,665.00
12/18/25	0396099	Uptown Society LLC	5501	Student Activities	600.00	600.00
12/18/25	0396100	US Foods, Inc	5704	Groceries-Resale	15,493.46	17,987.17
12/18/25	0396100	US Foods, Inc	5714	Classroom & Lab Supplies	2,493.71	17,987.17
12/18/25	0396101	Vanguard Computers Inc	5840	Equipment	1,960.00	1,960.00
12/18/25	0396102	VWR International Llc	5248	Classrm/Lab Equip.	5,956.11	22,770.35
12/18/25	0396102	VWR International Llc	5840	Equipment	16,814.24	22,770.35
12/18/25	0396103	World Point Ecc Inc	5707	New Book-Resale	98.54	98.54
					<u>4,792,829.28</u>	

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Check Date	Check Number	Vendor Name	Classification Description	Object Amount	Check Amount
12/04/25	0086385	4IMPRINT	5270 Advertising	4,119.69	4,119.69
12/04/25	0086392	AT&T	5454 Telephone	3,931.47	3,931.47
12/04/25	0086397	Axon Enterprises Inc	3411 Resd for Encumbrances	51,615.62	59,715.62
12/04/25	0086397	Axon Enterprises Inc	5355 Other Contracted Serv.	8,100.00	59,715.62
12/04/25	0086402	Blair Fire Protection LLC	5830 Imprvmnts/Remdling	2,727.00	2,727.00
12/04/25	0086405	Bound Tree Medical	5230 Classroom & Lab Supp	3,837.22	19,812.96
12/04/25	0086405	Bound Tree Medical	5243 Other Supplies	80.97	19,812.96
12/04/25	0086405	Bound Tree Medical	5840 Equipment	15,894.77	19,812.96
12/04/25	0086410	Cintas	5355 Other Contracted Serv.	2,699.32	2,699.32
12/04/25	0086418	Digital Data Centers	5259 Postage	7,225.12	7,225.12
12/04/25	0086421	Endeavor Hardwoods Inc	5714 Classroom & Lab Supplies	3,802.08	3,802.08
12/04/25	0086424	Fortune International, LLC	5704 Groceries-Resale	5,807.04	5,807.04
12/04/25	0086428	Gordon Flesch Co Inc	5243 Other Supplies	208.97	4,325.77
12/04/25	0086428	Gordon Flesch Co Inc	5840 Equipment	4,116.80	4,325.77
12/04/25	0086433	Guaranteed Service &	5282 Off. General Eq. Rep.	(225.00)	70,250.00
12/04/25	0086433	Guaranteed Service &	5840 Equipment	70,475.00	70,250.00
12/04/25	0086437	Hispanic Association of Colleges	5220 Membership & Subscript	7,101.00	7,101.00
12/04/25	0086439	Mr. Joe'Mar J. Hooper	5352 Contracted Employment	6,906.25	6,906.25
12/04/25	0086443	Kilgore International Inc	5243 Other Supplies	6,702.00	6,702.00
12/04/25	0086444	Kratos Communications Inc	5678 Wmvs Transmitter Rep.	5,000.00	5,000.00
12/04/25	0086445	Level Up Construction	3411 Resd for Encumbrances	229,900.00	229,900.00
12/04/25	0086446	Logik Systems Inc	5220 Membership & Subscript	3,600.00	3,600.00
12/04/25	0086453	Milwaukee Sign Company Incorporated	5840 Equipment	4,424.04	4,424.04
12/04/25	0086458	One Source Staffing Inc	5351 Cleaning Services	14,600.65	14,600.65
12/04/25	0086463	Quadient Inc Dept 3689	5259 Postage	6,000.00	6,000.00
12/04/25	0086471	Statista Inc	5220 Membership & Subscript	4,800.00	9,600.00
12/04/25	0086471	Statista Inc	5270 Advertising	4,800.00	9,600.00
12/04/25	0086474	Tophatmonocle US Corp	5707 New Book-Resale	9,728.00	9,728.00
12/04/25	0086477	Urbach Consulting Corp	5357 Professional & Consult	7,499.00	7,499.00
12/04/25	0086479	VitalSource Technologies LLC	5706 Inclusive Access	146,096.74	146,096.74
12/04/25	0086481	Welk Group Inc	5840 Equipment	9,772.00	9,772.00
12/11/25	0086488	Advance Lawn Service Company	5358 Snow Removal	4,149.50	4,149.50
12/11/25	0086490	American 3B Scientific	5840 Equipment	9,895.00	9,895.00
12/11/25	0086491	B&h Photo Video	5840 Equipment	20,800.07	20,800.07
12/11/25	0086493	Badger Toyotalift	5840 Equipment	22,200.00	22,200.00
12/11/25	0086496	Blair Fire Protection LLC	5830 Imprvmnts/Remdling	10,400.00	10,400.00
12/11/25	0086501	Butters Fetting Co Inc	5355 Other Contracted Serv.	6,014.89	11,320.23
12/11/25	0086501	Butters Fetting Co Inc	5830 Imprvmnts/Remdling	5,305.34	11,320.23
12/11/25	0086509	City of Oak Creek	5455 Water	8,987.38	8,987.38
12/11/25	0086511	City of West Allis	5455 Water	6,988.47	6,988.47
12/11/25	0086512	College Possible	5355 Other Contracted Serv.	49,999.00	49,999.00
12/11/25	0086514	Coolsys Commercial & Industrial Sol	5281 Classroom/Lab Eq. Rep.	3,429.20	4,030.60
12/11/25	0086514	Coolsys Commercial & Industrial Sol	5355 Other Contracted Serv.	601.40	4,030.60
12/11/25	0086515	Custom Truck One Source Lp	5281 Classroom/Lab Eq. Rep.	6,592.59	6,592.59
12/11/25	0086517	Department of Workforce	5446 Unemployment Insurance	11,333.40	11,333.40
12/11/25	0086519	Districts Mutual Insurance	5442 Liability Insurance	8,842.00	8,842.00
12/11/25	0086523	Fisher Scientific Company LLC	5248 Classrm/Lab Equip.	9,250.00	9,250.00
12/11/25	0086527	Froedtert Health-Workforce Health	5687 Biometric Testing & Wellness	62,725.00	62,725.00
12/11/25	0086529	Gallup Inc	5840 Equipment	2,700.00	2,700.00
12/11/25	0086531	GFL Solid Waste Midwest LLC	5359 Waste Disposal	8,492.30	8,492.30
12/11/25	0086532	Global Equipment Company Inc	5840 Equipment	6,636.39	6,636.39
12/11/25	0086535	Gordon Flesch Co Inc	5243 Other Supplies	3,939.21	3,939.21
12/11/25	0086537	Greater Milwaukee Committee	5220 Membership & Subscript	4,210.00	4,210.00
12/11/25	0086546	Hubbard Wilson & Zelenkova LLC	5357 Professional & Consult	12,500.00	12,500.00
12/11/25	0086547	Jacobus Energy LLC	5242 Operating Supplies	3,338.36	3,338.36
12/11/25	0086555	LTN Global Communications Inc	5674 Technical Operations	4,503.00	4,503.00
12/11/25	0086562	Midwest Thermal Services Inc	5830 Imprvmnts/Remdling	12,382.00	12,382.00
12/11/25	0086563	Milwaukee Water Works	5455 Water	12,237.29	12,237.29
12/11/25	0086565	Myers Information Systems	5355 Other Contracted Serv.	17,550.00	39,213.22
12/11/25	0086565	Myers Information Systems	5674 Technical Operations	21,663.22	39,213.22
12/11/25	0086568	Network Integration Company Partner	5840 Equipment	3,096.22	3,096.22
12/11/25	0086569	ACNielsen Corporation	5661 Audience Research	7,555.00	7,555.00
12/11/25	0086572	One Source Staffing Inc	5351 Cleaning Services	5,427.77	18,914.45
12/11/25	0086572	One Source Staffing Inc	5352 Contracted Employment	13,486.68	18,914.45

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Check Date	Check Number	Vendor Name		Classification Description	Object Amount	Check Amount
12/11/25	0086576	Pepsi Beverages Company	5704	Groceries-Resale	18,028.94	18,028.94
12/11/25	0086591	Shamrock Solutions, LLC	5840	Equipment	6,160.00	6,160.00
12/11/25	0086592	Signature Graphics Inc	5355	Other Contracted Serv.	6,557.02	6,557.02
12/11/25	0086596	Staples Business Advantage	5230	Classroom & Lab Supp	594.99	7,287.47
12/11/25	0086596	Staples Business Advantage	5241	Office Supplies	5,656.43	7,287.47
12/11/25	0086596	Staples Business Advantage	5243	Other Supplies	992.05	7,287.47
12/11/25	0086596	Staples Business Advantage	5260	Printing & Duplicating	44.00	7,287.47
12/11/25	0086599	Total Water Treatment Systems, Inc.	5840	Equipment	5,177.00	5,177.00
12/11/25	0086600	Trac Media Services	5661	Audience Research	20,110.00	20,110.00
12/11/25	0086602	Truck Fleet Services LLC	5281	Classroom/Lab Eq. Rep.	9,691.41	10,431.93
12/11/25	0086602	Truck Fleet Services LLC	5355	Other Contracted Serv.	740.52	10,431.93
12/11/25	0086607	Wisconsin Library Services Inc	5840	Equipment	8,925.73	8,925.73
12/11/25	0086609	Wisconsin Technical College	5355	Other Contracted Serv.	14,000.00	14,000.00
12/18/25	0086626	American 3B Scientific	5840	Equipment	7,200.00	7,200.00
12/18/25	0086630	American Society of Health	5220	Membership & Subscript	3,200.00	3,200.00
12/18/25	0086631	American Technical Publishers	5707	New Book-Resale	11,111.25	11,111.25
12/18/25	0086633	Archetype Innovations LLC	5714	Classroom & Lab Supplies	8,914.80	8,914.80
12/18/25	0086634	AT&T	5454	Telephone	2,516.24	2,516.24
12/18/25	0086635	AT&T	5454	Telephone	26,820.00	26,820.00
12/18/25	0086639	B&h Photo Video	5840	Equipment	4,387.32	4,387.32
12/18/25	0086640	Baked MKE - Rachel Schmidbauer	5704	Groceries-Resale	3,098.00	3,098.00
12/18/25	0086642	Baker Tilly Municipal Advisors LLC	2310	Accrued Irs Rebate	26,400.00	26,400.00
12/18/25	0086646	Berglund Construction Company	3411	Resd for Encumbrances	59,464.77	60,583.77
12/18/25	0086646	Berglund Construction Company	5830	Imprmnts/Remdling	1,119.00	60,583.77
12/18/25	0086647	Bibliotheca LLC	5220	Membership & Subscript	2,660.52	2,660.52
12/18/25	0086648	BizTimesMedia	5270	Advertising	2,950.00	2,950.00
12/18/25	0086650	Bluemound Lanes Inc	2325	Misc. Clubs Pay.	3,240.00	3,240.00
12/18/25	0086651	Bosch Automotive Service Solutions	5243	Other Supplies	5,570.63	5,570.63
12/18/25	0086653	Butters Fetting Co Inc	5355	Other Contracted Serv.	6,560.62	6,560.62
12/18/25	0086654	Campusworks Inc.	5357	Professional & Consult	25,098.00	25,098.00
12/18/25	0086656	Carl Bloom Associates Inc	5260	Printing & Duplicating	34,788.96	34,788.96
12/18/25	0086663	Exelon Corporation	5450	Gas	17,998.16	17,998.16
12/18/25	0086665	Cummins Inc.	5280	Building Repairs	3,568.01	3,568.01
12/18/25	0086672	Edward G. Hinkelman	5840	Equipment	7,000.00	7,000.00
12/18/25	0086673	Elsevier	5840	Equipment	14,953.92	14,953.92
12/18/25	0086674	Elsevier Health & Science	5707	New Book-Resale	13,057.03	13,057.03
12/18/25	0086676	ExamSoft Worldwide LLC	5840	Equipment	13,230.00	13,230.00
12/18/25	0086679	Feeding America Eastern Wi, Inc	5243	Other Supplies	7,043.28	7,043.28
12/18/25	0086680	Filtration Concepts Inc	5238	Maint. & Cust. Supp	5,844.68	5,844.68
12/18/25	0086685	Gerling and Associates Inc	3411	Resd for Encumbrances	66,088.80	66,088.80
12/18/25	0086686	GM Supplies	5243	Other Supplies	3,495.95	3,495.95
12/18/25	0086693	Holiday Wholesale Inc.	5704	Groceries-Resale	3,307.32	3,307.32
12/18/25	0086696	John Wiley & Sons Inc	5707	New Book-Resale	8,957.86	8,957.86
12/18/25	0086697	Jones & Bartlett Publishers	5707	New Book-Resale	18,176.92	18,176.92
12/18/25	0086698	Kilgore International Inc	5230	Classroom & Lab Supp	3,314.55	4,629.30
12/18/25	0086698	Kilgore International Inc	5243	Other Supplies	1,314.75	4,629.30
12/18/25	0086700	LAB Midwest LLC	3411	Resd for Encumbrances	19,931.00	19,931.00
12/18/25	0086706	MBS Textbook Exchange Inc	5712	Used Books-Resale	28,456.10	28,456.10
12/18/25	0086710	Mercer Tool Corporation	5711	Supplies-Resale	9,237.50	9,237.50
12/18/25	0086719	One Source Staffing Inc	5351	Cleaning Services	15,257.26	20,306.27
12/18/25	0086719	One Source Staffing Inc	5352	Contracted Employment	5,049.01	20,306.27
12/18/25	0086720	Opto Intermediate Holdco Inc	5840	Equipment	20,845.71	20,845.71
12/18/25	0086725	Platinum Educational Group	5707	New Book-Resale	3,000.00	3,000.00
12/18/25	0086731	Baird, Robert W & Co	5970	Admin Exp-Debt Service	13,000.00	13,000.00
12/18/25	0086736	Smart Care Equip Solutions	5355	Other Contracted Serv.	7,856.56	7,856.56
12/18/25	0086737	Smarter Services LLC	5840	Equipment	26,000.00	26,000.00
12/18/25	0086739	Speedy Metals LLC	5230	Classroom & Lab Supp	4,014.98	4,014.98
12/18/25	0086740	Spirit Products Ltd	5711	Supplies-Resale	5,880.05	5,880.05
12/18/25	0086745	Translatelive Llc	5248	Classrm/Lab Equip.	4,998.00	4,998.00
12/18/25	0086746	Truck Fleet Services LLC	5281	Classroom/Lab Eq. Rep.	342.48	2,880.91
12/18/25	0086746	Truck Fleet Services LLC	5355	Other Contracted Serv.	2,538.43	2,880.91
12/18/25	0086752	Veritiv Operating Company	5238	Maint. & Cust. Supp	16,876.64	16,876.64
12/18/25	0086753	VF Outdoor LLC	5711	Supplies-Resale	2,991.40	2,991.40
12/18/25	0086754	Waukesha Floral & Greenhouse	5501	Student Activities	5,689.50	5,689.50
12/18/25	0086755	Wisconsin Electric Power Co	5450	Gas	3,035.10	3,035.10

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Check Date	Check Number	Vendor Name		Classification Description	Object Amount	Check Amount
12/18/25	0086758	Winter Services LLC	5358	Snow Removal	7,717.24	7,717.24
12/18/25	0086760	Woodcraft 506	5840	Equipment	2,689.00	2,689.00
12/04/25	0395813	Baker Tilly Virchow Krause LLP	5357	Professional & Consult	19,481.00	19,481.00
12/04/25	0395814	CDW Government Inc	5840	Equipment	3,600.00	3,600.00
12/04/25	0395815	Gardner Builders Milwaukee Llc	3411	Resd for Encumbrances	10,000.00	17,438.93
12/04/25	0395815	Gardner Builders Milwaukee Llc	5830	Imprvmnts/Remdling	7,438.93	17,438.93
12/04/25	0395817	W. W. Grainger, Inc	5230	Classroom & Lab Supp	186.09	5,417.83
12/04/25	0395817	W. W. Grainger, Inc	5238	Maint. & Cust. Supp	206.36	5,417.83
12/04/25	0395817	W. W. Grainger, Inc	5840	Equipment	5,025.38	5,417.83
12/04/25	0395818	Grunau Co Inc	5355	Other Contracted Serv.	24,553.99	40,780.41
12/04/25	0395818	Grunau Co Inc	5830	Imprvmnts/Remdling	16,226.42	40,780.41
12/04/25	0395819	Hammel Green & Abrahamson Inc	3411	Resd for Encumbrances	13,212.83	13,212.83
12/04/25	0395820	Hatch Staffing Services Inc	5355	Other Contracted Serv.	1,086.54	4,326.54
12/04/25	0395820	Hatch Staffing Services Inc	5840	Equipment	3,240.00	4,326.54
12/04/25	0395821	Hurt Electric Inc	5830	Imprvmnts/Remdling	2,740.52	2,740.52
12/04/25	0395826	Kahler Slater	3411	Resd for Encumbrances	12,409.96	12,409.96
12/04/25	0395827	LHH Recruitment Solutions Inc	5352	Contracted Employment	2,489.76	6,313.71
12/04/25	0395827	LHH Recruitment Solutions Inc	5355	Other Contracted Serv.	378.75	6,313.71
12/04/25	0395827	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20	6,313.71
12/04/25	0395828	Marchese Inc., V	5704	Groceries-Resale	5,382.13	5,382.13
12/04/25	0395829	Martek LLC	5840	Equipment	42,990.50	42,990.50
12/04/25	0395838	Seek Incorporated	5351	Cleaning Services	4,923.70	7,015.22
12/04/25	0395838	Seek Incorporated	5352	Contracted Employment	2,091.52	7,015.22
12/04/25	0395839	Selzer-Ornst Company	3411	Resd for Encumbrances	151,455.29	151,455.29
12/04/25	0395842	VWR International Llc	5230	Classroom & Lab Supp	1,249.39	4,760.89
12/04/25	0395842	VWR International Llc	5840	Equipment	3,511.50	4,760.89
12/04/25	0395843	Xerox Corporation	5282	Off. General Eq. Rep.	2,669.52	2,669.52
12/11/25	0395931	American Program Bureau Inc	5355	Other Contracted Serv.	7,500.00	7,500.00
12/11/25	0395935	Boer Architects Inc	3411	Resd for Encumbrances	3,800.00	3,800.00
12/11/25	0395936	CDW Government Inc	5454	Telephone	500.00	171,661.22
12/11/25	0395936	CDW Government Inc	5840	Equipment	171,161.22	171,661.22
12/11/25	0395937	Cintas Corporation	5355	Other Contracted Serv.	3,267.36	3,267.36
12/11/25	0395938	Concord Consulting Group of IL Inc	5830	Imprvmnts/Remdling	4,500.00	4,500.00
12/11/25	0395939	Creative Constructors LLC	5830	Imprvmnts/Remdling	215,270.00	215,270.00
12/11/25	0395940	Eaton Corporation	5282	Off. General Eq. Rep.	37,174.14	37,174.14
12/11/25	0395941	EE Consultants LLC	5352	Contracted Employment	7,200.00	7,200.00
12/11/25	0395942	Engberg Anderson Inc	3411	Resd for Encumbrances	11,061.96	18,801.96
12/11/25	0395942	Engberg Anderson Inc	5830	Imprvmnts/Remdling	7,740.00	18,801.96
12/11/25	0395946	Grunau Co Inc	5355	Other Contracted Serv.	1,312.32	13,351.86
12/11/25	0395946	Grunau Co Inc	5830	Imprvmnts/Remdling	12,039.54	13,351.86
12/11/25	0395947	GTM HR Consulting Inc	5357	Professional & Consult	6,895.00	6,895.00
12/11/25	0395948	Hammel Green & Abrahamson Inc	3411	Resd for Encumbrances	6,551.70	6,551.70
12/11/25	0395954	Lake Chevrolet Inc	5355	Other Contracted Serv.	5,837.73	5,837.73
12/11/25	0395955	LHH Recruitment Solutions Inc	5352	Contracted Employment	1,778.40	6,392.81
12/11/25	0395955	LHH Recruitment Solutions Inc	5355	Other Contracted Serv.	1,169.21	6,392.81
12/11/25	0395955	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20	6,392.81
12/11/25	0395956	Minnesota Elevator Inc	5353	Elevator P.M.	13,112.21	13,904.54
12/11/25	0395956	Minnesota Elevator Inc	5355	Other Contracted Serv.	792.33	13,904.54
12/11/25	0395957	N Schmidt - Reward Strategies, Llc	5357	Professional & Consult	7,437.50	7,437.50
12/11/25	0395958	Personnel Specialists LLC	5352	Contracted Employment	8,839.75	8,839.75
12/11/25	0395959	Programming Service	5355	Other Contracted Serv.	5,550.00	5,550.00
12/11/25	0395960	Quorum Architects Inc	5830	Imprvmnts/Remdling	16,050.00	16,050.00
12/11/25	0395962	San-A-Care Inc	5238	Maint. & Cust. Supp	2,101.97	5,047.68
12/11/25	0395962	San-A-Care Inc	5355	Other Contracted Serv.	2,945.71	5,047.68
12/11/25	0395963	Seek Incorporated	5351	Cleaning Services	2,910.13	4,217.33
12/11/25	0395963	Seek Incorporated	5352	Contracted Employment	1,307.20	4,217.33
12/11/25	0395964	Selzer-Ornst Company	3411	Resd for Encumbrances	106,133.47	162,798.03
12/11/25	0395964	Selzer-Ornst Company	5830	Imprvmnts/Remdling	56,664.56	162,798.03
12/11/25	0395965	Staff Electric Co Inc	3411	Resd for Encumbrances	14,260.00	14,260.00
12/11/25	0395967	US Foods, Inc	5704	Groceries-Resale	29,363.95	34,158.97
12/11/25	0395967	US Foods, Inc	5714	Classroom & Lab Supplies	4,795.02	34,158.97
12/11/25	0395968	Vanguard Computers Inc	5840	Equipment	59,800.00	59,800.00
12/11/25	0395970	Wil-Surge Electric	3411	Resd for Encumbrances	64,093.20	64,469.64
12/11/25	0395970	Wil-Surge Electric	5830	Imprvmnts/Remdling	376.44	64,469.64
12/18/25	0396053	Absolute Construction Enterprises I	3411	Resd for Encumbrances	325,796.61	325,796.61

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Check Date	Check Number	Vendor Name	Classification Description	Object Amount	Check Amount
12/18/25	0396056	Allegiance Fundraising Group, LLC	5259 Postage	8,474.00	36,775.70
12/18/25	0396056	Allegiance Fundraising Group, LLC	5260 Printing & Duplicating	28,301.70	36,775.70
12/18/25	0396057	American Public Television	5840 Equipment	22,720.00	22,720.00
12/18/25	0396058	Big Surprise Films LLC	5840 Equipment	10,809.45	10,809.45
12/18/25	0396060	Building Service Inc	3411 Resd for Encumbrances	197,083.00	203,488.00
12/18/25	0396060	Building Service Inc	5840 Equipment	6,405.00	203,488.00
12/18/25	0396062	CDW Government Inc	5282 Off. General Eq. Rep.	2,250.00	75,595.57
12/18/25	0396062	CDW Government Inc	5840 Equipment	73,345.57	75,595.57
12/18/25	0396063	Cengage Learning	5707 New Book-Resale	54,707.62	54,707.62
12/18/25	0396065	Concord Consulting Group of IL Inc	5830 Imprvmnts/Remdling	4,500.00	4,500.00
12/18/25	0396066	Consilience Group LLC	5355 Other Contracted Serv.	4,160.00	16,243.33
12/18/25	0396066	Consilience Group LLC	5357 Professional & Consult	12,083.33	16,243.33
12/18/25	0396069	Ellucian Company LLC	5840 Equipment	35,117.00	35,117.00
12/18/25	0396070	Engberg Anderson Inc	3411 Resd for Encumbrances	3,420.00	19,710.00
12/18/25	0396070	Engberg Anderson Inc	5830 Imprvmnts/Remdling	16,290.00	19,710.00
12/18/25	0396071	W. W. Grainger, Inc	5230 Classroom & Lab Supp	1,472.50	3,114.83
12/18/25	0396071	W. W. Grainger, Inc	5238 Maint. & Cust. Supp	925.83	3,114.83
12/18/25	0396071	W. W. Grainger, Inc	5248 Classrm/Lab Equip.	716.50	3,114.83
12/18/25	0396072	Grunau Co Inc	3411 Resd for Encumbrances	499.48	29,422.13
12/18/25	0396072	Grunau Co Inc	5355 Other Contracted Serv.	14,918.00	29,422.13
12/18/25	0396072	Grunau Co Inc	5830 Imprvmnts/Remdling	14,004.65	29,422.13
12/18/25	0396074	Hatch Staffing Services Inc	5355 Other Contracted Serv.	1,114.40	9,754.40
12/18/25	0396074	Hatch Staffing Services Inc	5840 Equipment	8,640.00	9,754.40
12/18/25	0396075	Heartland Video Systems Inc	5840 Equipment	9,373.22	9,373.22
12/18/25	0396076	Honeywell Building Solutions	5355 Other Contracted Serv.	16,111.88	16,111.88
12/18/25	0396078	Interstate Parking	5419 Building Rental	12,604.74	12,604.74
12/18/25	0396079	Johnson Controls Building Solutions	5840 Equipment	12,897.00	12,897.00
12/18/25	0396081	LHH Recruitment Solutions Inc	5357 Professional & Consult	3,445.20	3,445.20
12/18/25	0396082	Martek LLC	5830 Imprvmnts/Remdling	3,228.28	3,228.28
12/18/25	0396083	McGraw Hill LLC	5707 New Book-Resale	6,530.97	6,530.97
12/18/25	0396084	Milwaukee Transport Svc Inc	5501 Student Activities	519,380.00	519,380.00
12/18/25	0396088	Packerland Rent-A-Mat Inc	5355 Other Contracted Serv.	2,758.74	2,758.74
12/18/25	0396089	Personnel Specialists LLC	5352 Contracted Employment	8,571.40	8,571.40
12/18/25	0396090	Quorum Architects Inc	3411 Resd for Encumbrances	3,406.00	16,979.00
12/18/25	0396090	Quorum Architects Inc	5830 Imprvmnts/Remdling	13,573.00	16,979.00
12/18/25	0396093	San-A-Care Inc	5238 Maint. & Cust. Supp	3,100.87	4,931.00
12/18/25	0396093	San-A-Care Inc	5355 Other Contracted Serv.	1,830.13	4,931.00
12/18/25	0396094	Seek Incorporated	5351 Cleaning Services	2,989.69	4,296.89
12/18/25	0396094	Seek Incorporated	5352 Contracted Employment	1,307.20	4,296.89
12/18/25	0396095	Selzer-Ornst Company	5830 Imprvmnts/Remdling	27,801.96	27,801.96
12/18/25	0396097	Strang Inc	3411 Resd for Encumbrances	8,500.00	8,500.00
12/18/25	0396098	The Boelter Companies Inc	5840 Equipment	12,665.00	12,665.00
12/18/25	0396100	US Foods, Inc	5704 Groceries-Resale	15,493.46	17,987.17
12/18/25	0396100	US Foods, Inc	5714 Classroom & Lab Supplies	2,493.71	17,987.17
12/18/25	0396102	VWR International Llc	5248 Classrm/Lab Equip.	5,956.11	22,770.35
12/18/25	0396102	VWR International Llc	5840 Equipment	16,814.24	22,770.35
				4,566,431.76	

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Check Date	Check Number	Vendor Name	Classification	Description	Object Amount
12/04/25	0086434	Hall Automotive	5676	Vehicle Supplies	1,129.77
12/04/25	0086440	Ingram Book Group LLC	5243	Other Supplies	1,097.31
12/04/25	0086444	Kratos Communications Inc	5678	Wmvs Transmitter Rep.	5,000.00
12/04/25	0086481	Welk Group Inc	5840	Equipment	9,772.00
12/11/25	0086491	B&h Photo Video	5840	Equipment	20,800.07
12/11/25	0086518	Disc Cloners Plus Inc	5243	Other Supplies	872.00
12/11/25	0086522	Federal Express Corp	5675	Traffic	195.44
12/11/25	0086540	Hall Automotive	5676	Vehicle Supplies	1,893.29
12/11/25	0086555	LTN Global Communications Inc	5674	Technical Operations	4,503.00
12/11/25	0086565	Myers Information Systems	5355	Other Contracted Serv.	17,550.00
12/11/25	0086565	Myers Information Systems	5674	Technical Operations	21,663.22
12/11/25	0086569	ACNielsen Corporation	5661	Audience Research	7,555.00
12/11/25	0086577	Pitney Bowes/Presort Service	5259	Postage	245.34
12/11/25	0086584	Radio Milwaukee Inc	5270	Advertising	1,750.00
12/11/25	0086600	Trac Media Services	5661	Audience Research	20,110.00
12/11/25	0086610	Wolter, Inc	5678	Wmvs Transmitter Rep.	2,124.86
12/18/25	0086625	Amazon Web Services, Inc.	5674	Technical Operations	48.90
12/18/25	0086648	BizTimesMedia	5270	Advertising	2,950.00
12/18/25	0086656	Carl Bloom Associates Inc	5260	Printing & Duplicating	34,788.96
12/18/25	0086748	United States Postal Service	5259	Postage	170.14
12/18/25	0086761	WUWM Milwaukee Public Radio	5270	Advertising	1,776.00
12/04/25	0395811	Accuweather Inc	5674	Technical Operations	1,950.00
12/04/25	0395827	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20
12/11/25	0395918	Ms. Patricia Gomez	5201	Travel Expenses	740.10
12/11/25	0395933	Batteries Plus LLC	5674	Technical Operations	230.40
12/11/25	0395943	Equalingua LLC	5668	Program Production	450.00
12/11/25	0395945	Gray Miller Persh LLP	5361	Legal Services	2,337.00
12/11/25	0395952	Key Code Media	5674	Technical Operations	299.00
12/11/25	0395955	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20
12/11/25	0395959	Programming Service	5355	Other Contracted Serv.	5,550.00
12/11/25	0395961	Rev.com Inc	5674	Technical Operations	727.08
12/18/25	0396055	Airgas Inc	5678	Wmvs Transmitter Rep.	15.41
12/18/25	0396056	Allegiance Fundraising Group, LLC	5259	Postage	8,474.00
12/18/25	0396056	Allegiance Fundraising Group, LLC	5260	Printing & Duplicating	28,301.70
12/18/25	0396057	American Public Television	5840	Equipment	22,720.00
12/18/25	0396058	Big Surprise Films LLC	5840	Equipment	10,809.45
12/18/25	0396067	Contributor Development Partnership	5243	Other Supplies	324.00
12/18/25	0396075	Heartland Video Systems Inc	5840	Equipment	9,373.22
12/18/25	0396081	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20
					258,632.26

Board Bill List Over \$2,500 for Channels 10/36 - Checks Issued in December 2025

Check Date	Check Number	Vendor Name		Classification Description	Object Amount
12/04/25	0086444	Kratos Communications Inc	5678	Wmvs Transmitter Rep.	5,000.00
12/04/25	0086481	Welk Group Inc	5840	Equipment	9,772.00
12/11/25	0086491	B&h Photo Video	5840	Equipment	20,800.07
12/11/25	0086555	LTN Global Communications Inc	5674	Technical Operations	4,503.00
12/11/25	0086565	Myers Information Systems	5355	Other Contracted Serv.	17,550.00
12/11/25	0086565	Myers Information Systems	5674	Technical Operations	21,663.22
12/11/25	0086569	ACNielsen Corporation	5661	Audience Research	7,555.00
12/11/25	0086600	Trac Media Services	5661	Audience Research	20,110.00
12/18/25	0086648	BizTimesMedia	5270	Advertising	2,950.00
12/18/25	0086656	Carl Bloom Associates Inc	5260	Printing & Duplicating	34,788.96
12/04/25	0395827	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20
12/11/25	0395955	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20
12/11/25	0395959	Programming Service	5355	Other Contracted Serv.	5,550.00
12/18/25	0396056	Allegiance Fundraising Group, LLC	5259	Postage	8,474.00
12/18/25	0396056	Allegiance Fundraising Group, LLC	5260	Printing & Duplicating	28,301.70
12/18/25	0396057	American Public Television	5840	Equipment	22,720.00
12/18/25	0396058	Big Surprise Films LLC	5840	Equipment	10,809.45
12/18/25	0396075	Heartland Video Systems Inc	5840	Equipment	9,373.22
12/18/25	0396081	LHH Recruitment Solutions Inc	5357	Professional & Consult	3,445.20
					240,256.22

	A	B	D	E	F	G	H	I	J
1	ATTACHMENT 4 -c.								
2	Milwaukee Area Technical College								
3	(Non-Encumbered) December Year-to-date FY 26 vs. FY 25								
5		Prior Year			Current Year				
6									
7									
8									
9		Account Description	December FY 2024-25	Final FY 2024-25	YTD Percent of Budget		December FY 2025-26	Full-Year Budget FY 2025-26	YTD Percent of Budget
13		Tax Levy							
14		Local Government Total	44	51,624,716	0%		2,403	52,602,977	0%
14		State Aid Plus Act 145 Funding							
25		State Aid Plus Act 145 Funding	12,901,588	86,700,336	15%		13,896,362	86,291,212	16%
26		Statutory Program Fees							
31		Statutory Program Fees Total	33,970,279	37,381,962	91%		37,790,863	38,848,800	97%
32		Material Fees							
39		Material Fees Total	1,429,468	1,555,708	92%		1,466,378	1,620,000	91%
40		Other Student Fees							
57		Other Student Fees Total	1,515,244	1,868,081	81%		1,731,832	1,846,100	94%
58		Institutional Revenue							
87		Institutional Revenue Total	2,732,710	7,184,625	38%		2,540,706	6,079,843	42%
88		Federal Revenue							
89		Stud. Finan. Assist. Admin.	-	96,664			-	110,000	0%
90		Other Sources							
93		Other Sources	1,500,000	-	-		-	-	
95		Total Revenue	54,049,333	186,412,092	29%		57,428,545	187,398,932	31%
97		Salaries							
119		Full-time Faculty	26,153,391	52,080,384	50%		26,713,521	53,391,400	50%
120		Full-time Faculty - Zancils	1,924,779	3,942,751			1,688,672	2,600,000	65%
121		Part-time Faculty	7,777,349	15,031,241	52%		8,909,242	14,774,172	60%
122		Part-time Faculty-Zancils	947,562	1,684,999			849,621	1,100,000	77%
123		Full-time Staff	23,996,301	46,926,327	51%		24,009,262	51,216,489	47%
124		Part-time Staff	2,107,374	4,345,364	48%		2,201,771	4,277,200	51%
125		Planned Savings						(5,000,000)	
126		Salaries Total	62,906,757	124,011,066	51%		64,372,089	122,359,261	53%
127		Fringe Benefits							
138		Fringe Benefit Total	24,880,374	44,559,638	56%		26,538,242	42,263,719	63%
139		Non-Salary Non-Fringe Expenditures							
140		Travel Expenses	56,602	187,656	30%		116,398	345,341	34%
141		Supplies	2,705,175	4,817,556	56%		2,110,414	5,578,423	38%
142		Public Information	229,975	985,016	23%		417,313	1,063,318	39%
143		Building Repairs	66,150	128,956	51%		53,566	190,270	28%
144		Equipment Repairs	631,491	1,074,726	59%		512,541	1,166,280	44%
145		Contracted Services	2,100,719	4,921,486	43%		2,576,163	5,385,465	48%
146		Legal Services	406,268	745,288	55%		385,096	597,641	64%
147		Rental Expense	238,952	502,297	48%		241,072	572,904	42%
148		Uncoll Student Fee Exp	750,000	2,475,216	30%		750,000	1,500,000	50%
149		Bank Svc/Credit Card/Coll Agy	77,398	171,729	45%		81,979	163,311	50%
150		GI Supplemental Payments	(737)	3,813	-19%		-	11,483	0%
151		Insurance	1,503,169	1,601,447	94%		1,706,035	1,840,533	93%
152		Utilities	1,890,911	4,133,526	46%		1,831,984	4,326,483	42%
153		Contingency	2,880	2,880	100%		-	20,500	0%
154		Sales Tax Expense	9,266	28,306	33%		16,466	14,000	118%
155		Non-Salary/Non-Benefit Expenses	10,668,219	21,779,900	49%		10,799,026	22,775,952	47%
157		Total Expenditures	98,455,350	190,350,604	52%		101,709,356	187,398,932	54%
159		Surplus or (Deficit)	(44,406,017)	(3,938,512)	0%		(44,280,811)	-	0%
169		Beginning General Fund Reserve (July 1st)		43,045,392				39,106,880	
170		Less Projected Deficit		(2,438,512)				-	
171		Less Strategic Reserves		(1,500,000)				-	
172		Ending General Fund Reserve (June 30th)		39,106,880				39,106,880	
173		Reserve as Percentage of Total G.F. Revenue		20.98%				20.87%	

MATC New Hire Metrics

January 2026

Talent Acquisition is preparing to roll out updated final guidelines for the recruitment process. These updates incorporate changes resulting from the audit conducted in June 2025 and are intended to strengthen consistency, compliance, and efficiency across all recruitment activities. Training on the updated guidelines will be delivered through the Learning Management System (LMS), allowing managers and hiring teams to complete the training at their convenience. In addition, time will be allotted during the live April All-Manager Meeting to address questions, provide clarification, and reinforce key expectations. A similar rollout and training approach is planned for updates related to employee-related questions to ensure alignment across processes.

Talent Acquisition continues to support outreach and hiring efforts through participation in community and educational job fairs. We will attend a Second Chance Job Fair on January 20, 2026, sponsored by Employ Milwaukee, to connect with candidates and expand access to employment opportunities. Additional job fairs are planned for March 2026 and will be announced next month. The MATC Job and Career Internship Fair is scheduled for March 4, and we will continue to support the college by engaging with students and promoting internship and employment opportunities.

Faculty Hiring Status

As reflected in the metrics reports, 36 highly qualified faculty members have been hired over the past few months to support instructional and program needs. The candidate pool continues to reflect a diverse range of backgrounds, knowledge, skills, and abilities, contributing to a strong and inclusive workforce. In the upcoming months, Talent Acquisition will focus on hiring for the Fall semester to ensure adequate staffing levels. Our goal is to begin hiring in March and April, allowing sufficient time to onboard new faculty and ensure vacancies are filled before the end of the 2025–2026 academic year.

New Hires

Diversity of Hires

	January			
Full Time Hires (All)				
Identified Diversity	Hires	Monthly%	YTD Total	YTD %
American Indian or Alaska Native	0	0.00%	0	0.00%
Asian	1	6.67%	3	5.26%
Black or African American	1	6.67%	13	22.81%
Hispanic or Latino	3	20.00%	8	14.04%
Hawaiian/Pacific Islander	0	0.00%	1	1.75%
Two or More Races	3	20.00%	4	7.02%
White	7	46.67%	28	49.12%
	15	100%	57	100%

Full Time Faculty Only				
Identified Diversity	Hires	Monthly%	YTD Total	YTD %
American Indian or Alaska Native	0	0.00%	0	0.00%
Asian	0	0.00%	0	0.00%
Black or African American	0	0.00%	0	0.00%
Hispanic or Latino	0	0.00%	1	16.67%
Two or More Races	0	0.00%	0	0.00%
White	3	100.00%	5	83.33%
	3	100%	6	100%

Part Time Faculty Only				
Identified Diversity	Hires	Monthly%	YTD Total	YTD %
American Indian or Alaska Native	0	0.00%	0	0.00%
Asian	1	2.78%	6	5.94%
Black or African American	9	25.00%	20	19.80%
Hispanic or Latino	0	0.00%	3	2.97%
Two or More Races	2	5.56%	4	3.96%
White	24	66.67%	68	67.33%
	36	100%	101	100%

Full Time Staff Only				
Identified Diversity	Hires	Monthly%	YTD Total	YTD %
American Indian or Alaska Native	0	0.00%	0	0.00%
Asian	1	8.33%	3	5.77%
Black or African American	1	8.33%	12	23.08%
Hispanic or Latino	3	25.00%	8	15.38%
Hawaiian/Pacific Islander	0	0.00%	1	1.75%
Two or More Races	3	25.00%	5	9.62%
White	4	33.33%	23	44.23%
	12	100%	52	100%

All New Hires by Gender				
			YTD Total	YTD%
Female	29	55.77%	118	59.60%
Male	23	44.23%	80	40.40%
	52	100%	198	100%

All Promotions				
Identified Diversity	Promotions	Monthly%	YTD Total	YTD %
American Indian or Alaska Native	0	0.00%	0	0.00%
Asian	0	0.00%	1	3.70%
Black or African American	1	50.00%	6	22.22%
Hispanic or Latino	1	50.00%	2	7.41%
Two or More Races	0	0.00%	2	7.41%
White	0	0.00%	16	59.26%
	2	100%	27	100%

Faculty Only Promotions				
Identified Diversity	Promotions	Monthly%	YTD Total	YTD %
American Indian or Alaska Native	0	0.00%	0	0.00%
Asian	0	0.00%	0	0.00%
Black or African American	0	0.00%	2	16.67%
Hispanic or Latino	0	0.00%	0	0.00%
Two or More Races	0	0.00%	1	8.33%

White	0	0.00%	9	75.00%
	0	0%	12	100%

Staff Only Promotions				
Identified Diversity	Promotions	Monthly%	YTD Total	YTD %
American Indian or Alaska Native	0	0.00%	0	0.00%
Asian	0	0.00%	1	6.67%
Black or African American	1	50.00%	4	26.67%
Hispanic or Latino	1	50.00%	2	13.33%
Two or More Races	0	0.00%	1	6.67%
White	0	0.00%	7	46.67%
	2	100%	15	100%

Promotions by Gender			YTD Total	YTD%
Female	1	50.00%	13	56.52%
Male	1	50.00%	10	43.48%
	2	100%	23	100%

Identified Diversity	Transfers	Monthly%	YTD Total	YTD %
American Indian or Alaska Native	0	0.00%	0	0.00%
Asian	0	0.00%	2	10.00%
Black or African American	1	33.33%	4	20.00%
Hispanic or Latino	1	33.33%	4	20.00%
Two or More Races	0	0.00%	1	5.00%
White	1	33.33%	9	45.00%
	3	100%	20	100%

Identified Diversity	Transfers	Monthly%	YTD Total	YTD %
Female	3	100.00%	20	68.97%
Male	0	0.00%	9	31.03%
	3	100%	29	100%

Identified Diversity	Interims	Monthly%	YTD Total	YTD %
American Indian or Alaska Native	0	0.00%	0	0.00%

Asian	0	0.00%	0	0.00%
Black or African American	0	0.00%	0	0.00%
Hispanic or Latino	0	0.00%	0	0.00%
Two or More Races	0	0.00%	0	0.00%
White	0	0.00%	0	0.00%
	<i>0</i>	<i>0%</i>	<i>0</i>	<i>0%</i>
Identified Diversity	Interims	Monthly%	YTD Total	YTD %
Female	0	0.00%	0	0%
Male	0	0.00%	0	0%
	<i>0</i>	<i>0%</i>	<i>0</i>	<i>0%</i>

Attachement 4-C
Appointments
January 2026

Division	Last Name	First Name	Job Title	Hire Start Date	LTE/Grant End Date	Offered Amount	Job Type	Employee Status	Reason for Position	Degree	Institution
Academic Services	Rentmeester	Rebecca	Coordinator Class Scheduling	11/24/25		\$66,733.02	Full-Time	New Hire	Replacement	Associates Degree	Milwaukee Area Technical College
Business & Management Pathway	Graham Jr	Samuel	Instructor, Entrepreneurship (Part-Time)	1/5/26		\$40.00	Part-Time	New Hire	Replacement	Masters Degree	DePaul University
Business & Management Pathway	Potts	Jennifer	Instructor, Entrepreneurship (Part-Time)	1/5/26		\$40.00	Part-Time	New Hire	Replacement	PhD	Walden University
Creative Arts, Design & Media Pathway	Jonas	Sarah	Instructor, Culinary Arts (Part-time)	1/5/26		\$40.00	Part-Time	New Hire	Replacement	Bachelors Degree	New England Culinary Institute
Employer & Educational Community Services	Coyne	Matthew	Instructor, GED/HSED Math (Part- Time)	1/5/26		\$40.00	Part-Time	New Hire	Replacement	Bachelors Degree	UW Milwaukee
Employer & Educational Community Services	Engling	Brian	Educational Assistant - ELL Leadership Grant (Full-Time LTE) - 2 Positions	1/5/26	6/30/26	\$24.50	Specially - Funded (Full-Time)	New Hire	New Position	Bachelors Degree	UW Milwaukee
Employer & Educational Community Services	Gauthier	Salvator	Instructor, GED/HSED Math (Part- Time)	1/5/26		\$40.00	Part-Time	New Hire	Replacement	Masters Degree	UW Milwaukee
Employer & Educational Community Services	Soukhaphon	Akarath	Academic Support Specialist, AEFLA Grant (Part-Time LTE)	1/5/26	6/30/26	\$31.00	Specially - Funded (Part-Time)	New Hire	Replacement	PhD	UW Milwaukee
Employer & Educational Community Services	Timika	Isabell	Instructor, GED/HSED Math (Part- Time)	1/5/26		\$40.00	Part-Time	New Hire	Replacement	Masters Degree	Union University
Employer & Educational Community Services	Pesce	Lacey	Instructor, ESL- Bilingual (Part-Time)	1/18/26		\$40.00	Part-Time	New Hire	Replacement	Masters Degree	Edgewood College
Employer & Educational Community Services	Miller	Cathryn	Educational Assistant, Program Support- Part-Time	1/20/26		\$22.48	Part-Time	New Hire	Replacement	Masters Degree	UW Milwaukee
Enrollment and Retention	Davis	Bianca	Administrative Assistant III - Registration	12/8/25		\$22.62	Full-Time	New Hire	Replacement	Bachelors Degree	University Wisconsin Whitewater
Enrollment and Retention	Sandoval	Analise	Student Services Specialist, Credit for Prior Learning & Experience (CPL)	12/8/25		\$29.78	Full-Time	New Hire	New Position	Bachelors Degree	University of WI- Whitewater
Enrollment and Retention	Franklin	Latrina	Senior Registration Specialist	1/5/26		\$24.00	Full-Time	New Hire	Replacement	Associates Degree	Lakeland University

Attachement 4-C
Appointments
January 2026

Division	Last Name	First Name	Job Title	Hire Start Date	LTE/Grant End Date	Offered Amount	Job Type	Employee Status	Reason for Position	Degree	Institution
Enrollment and Retention	Rodriguez	Juan	Registration Specialist - Bilingual Required (Spanish/English)	1/5/26		\$22.00	Full-Time	New Hire	Replacement	High School Diploma	Unknown
General Education Pathway	Foote	Alexandra	Instructor, English (Part-Time)	1/5/26		\$40.00	Part-Time	New Hire	Replacement	Masters Degree	Western Carolina University
General Education Pathway	Graham	Yalonda	Instructor, Psychology (Part-Time)	1/5/26		\$40.00	Part-Time	New Hire	Replacement	PhD	Adler University
General Education Pathway	Hanrahan	Katherine	Instructor, English (Part-Time)	1/5/26		\$40.00	Part-Time	New Hire	Replacement	PhD	UW Milwaukee
General Education Pathway	KISTNER	AMY	Instructor, Psychology (Part-Time)	1/5/26		\$40.00	Part-Time	New Hire	Replacement	Masters Degree	UW Milwaukee
General Education Pathway	Letellier	Charlotte	Instructor, English (Part-Time)	1/5/26		\$40.00	Part-Time	New Hire	Replacement	PhD	UW Milwaukee
General Education Pathway	Maida	Hafiza	Educational Assistant, Student Success Grant, Bilingual Preferred (FT LTE)	1/5/26	6/30/26	\$23.83	Specially - Funded (Full-Time)	New Hire	Replacement	Masters Degree	University of Punjab
General Education Pathway	Nelsen	James	Instructor, History (Part-Time)	1/5/26		\$40.00	Part-Time	New Hire	Replacement	PhD	UW Milwaukee
General Education Pathway	Salek	Thomas	Instructor, Speech (Part-Time)	1/5/26		\$40.00	Part-Time	New Hire	Replacement	PhD	UW Milwaukee
General Education Pathway	Smith	Paul	Instructor, Social Science - Philosophy (Part-Time)	1/5/26		\$40.00	Part-Time	New Hire	Replacement	PhD	UW Milwaukee
General Education Pathway	Stanley	Susan	Instructor, Psychology (Part-Time)	1/5/26		\$40.00	Part-Time	New Hire	Replacement	PhD	UW Milwaukee
General Education Pathway	Tank	Joel	Instructor, Physical Education (PT)	1/5/26		\$40.00	Part-Time	New Hire	Replacement	Masters Degree	University of Minnesota - Twin Cities
General Education Pathway	Kramer	Mindy	Instructor, Teacher Education (Part-Time)	1/12/26		\$40.00	Part-Time	New Hire	Replacement	PhD	UW Eau Claire
General Education Pathway	Magana	Sergio	Instructor, Sociology (Part-Time)	1/12/26		\$40.00	Part-Time	New Hire	Replacement	PhD	UW Milwaukee

Attachement 4-C
Appointments
January 2026

Division	Last Name	First Name	Job Title	Hire Start Date	LTE/Grant End Date	Offered Amount	Job Type	Employee Status	Reason for Position	Degree	Institution
General Education Pathway	Omachinski	Kim	Instructor, Speech (Part-Time)	1/12/26		\$40.00	Part-Time	New Hire	Replacement	PhD	UW Milwaukee
General Education Pathway	Sommerfeld	Jeffrey	Instructor, Teacher Education (Part-Time)	1/12/26		\$40.00	Part-Time	New Hire	Replacement	PhD	Alverno College
Healthcare Pathway	Sutton	David	Educational Assistant-Nursing (Part-time)	12/8/25		\$20.65	Part-Time	New Hire	New Position	Associates Degree	Bryant & Stratton
Healthcare Pathway	Ahler	Kimberly	Instructor, Nursing (Practical or Registered) Full-time	1/5/26		\$85,746.00	Full-Time	New Hire	Replacement	Masters Degree	University of Wisconsin-Milwaukee
Healthcare Pathway	Bonham	Christina	Instructor - Diagnostic Medical Sonography (Part-time)	1/5/26		\$40.00	Part-Time	New Hire	New Position	Associates Degree	William Rainey Harper College
Healthcare Pathway	Dupree Vance	Kimberly	Instructor, Dental Hygiene (Part-Time)	1/5/26		\$40.00	Part-Time	New Hire	New Position	Bachelors Degree	University of Wisconsin-Milwaukee
Healthcare Pathway	Shanaa	Ayaa	Instructor, Nursing (Practical or Registered) Full-time	1/15/26		\$72,048.00	Full-Time	New Hire	Retirement	Masters Degree	Marquette University
Healthcare Pathway	Flynn	Aylissa	Educational Assistant-Nursing (Part-time)	1/20/26		\$25.83	Part-Time	New Hire	New Position	Masters Degree	University of Memphis
Healthcare Pathway	Krueger	Linda	Educational Assistant-Nursing (Part-time)	1/20/26		\$21.85	Part-Time	New Hire	New Position	Bachelors Degree	Alverno College
Human Resources	Burns	Jennifer	Administrator, Faculty Compensation	12/8/25		\$100,000.00	Full-Time	New Hire	New Position	Masters Degree	Marquette University
Intuitional Strategy	Eslyn	Sarah	Executive Director, Marketing and Communications	1/26/26		\$133,000.00	Full-Time	New Hire	Replacement	Masters Degree	Marquette University
Manufacturing, Construction & Transportation Pathway	Stuart	David	Instructor, Sheet Metal (Part-Time)	12/14/25		\$40.00	Part-Time	New Hire	Replacement	Bachelors Degree	The National Labor College
Manufacturing, Construction & Transportation Pathway	Brewer	Joshua	Instructor, Aviation Maintenance (Part-Time)	1/5/26		\$40.00	Part-Time	New Hire	Replacement	Associates Degree	Gateway Technical College
Manufacturing, Construction & Transportation Pathway	Heinle	Timothy	Instructor, Cabinetmaking & Millwork (Full Time)	1/5/26		\$74,048.00	Full-Time	New Hire	Replacement	Technical Diploma	Milwaukee Area Technical College

Attachement 4-C
Appointments
January 2026

Division	Last Name	First Name	Job Title	Hire Start Date	LTE/Grant End Date	Offered Amount	Job Type	Employee Status	Reason for Position	Degree	Institution
Manufacturing, Construction & Transportation Pathway	Mays	Tony	Instructor, Cabinetmaking & Millwork (Part-Time)	1/5/26		\$40.00	Part-Time	New Hire	Replacement	Technical Diploma	Milwaukee Area Technical College
Manufacturing, Construction & Transportation Pathway	Morris	Melvin	Instructor, Cabinetmaking & Millwork (Part-Time)	1/5/26		\$40.00	Part-Time	New Hire	Replacement	Bachelors Degree	Cardinal Stritch University
Manufacturing, Construction & Transportation Pathway	Patino	Jorge	Instructor, OSHA Compliance (Part-Time)	1/5/26		\$40.00	Part-Time	New Hire	Replacement	High School Diploma	N/A
Milwaukee PBS	Shore	Taylor	Chief Content Officer - Milwaukee PBS	1/5/26		\$133,000.00	Full-Time	New Hire	Replacement	Masters Degree	Iowa State University
Office of General Counsel	Murphey	Chad	Public Safety Officer - Part-Time	11/24/25		\$32.40	Part-Time	New Hire	Replacement	Associates Degree	Waukesha County Technical College
Office of General Counsel	Sallee	Shawn	Public Safety Officer - Part-Time	1/20/26		\$29.96	Part-Time	New Hire	Replacement	Associates Degree	Milwaukee Area Technical College
Science, Technology, Engineering & Math	Ngowi	Kevin	Instructor, Anatomy & Physiology (Part-Time)	1/4/26		\$40.00	Part-Time	New Hire	New Position	Masters Degree	Southern Illinois University
Student Engagement and Community Impact	De Forest-Davis	Samantha	Coordinator, Community Engagement	1/5/26		\$66,500.00	Full-Time	New Hire	New Position	Masters Degree	University of Wisconsin-Milwaukee
Student Engagement and Community Impact	Ish	Brian	Disability Specialist (Full-Time Limited Term)	1/20/26	6/30/26	\$31.00	Specially - Funded (Full-Time)	New Hire	Replacement	Masters Degree	Cardinal Stritch University
Student Engagement and Community Impact	Ortega	Natalie	Disability Specialist (Full-Time Limited Term)	1/20/26	6/30/26	\$32.06	Specially - Funded (Full-Time)	New Hire	New Position	Bachelors Degree	Aurora University

Attachement 4-C
Change in Status
January 2026

Division	Last Name	First Name	Job Title	Hire Start Date	LTE/Grant End Date	Offered Amount	Job Type	Employee Status	Reason for Position	Degree	Institution
Healthcare Pathway	Seebruch	Dawn	Educational Assistant - Dental (Extension, Full-Time Limited Term)	12/21/25	6/30/26	\$23.29	Full-Time - Limited Term	Limited Term Assignment	Temporary	High School Diploma	Waterford Union High School
Healthcare Pathway	Horning	Isabella	Nursing Faculty full-time	1/5/26		\$79,898.00	Full-Time - Limited Term	Lateral Transfer	Replacement	Masters Degree	Marquette University
Human Resources	Madison	Dominique	Talent Acquisition Partner	12/21/25		\$76,989.60	Full-Time	Lateral Transfer	Replacement	Associates Degree	Milwaukee Area Technical College
Science, Technology, Engineering & Math	Jankowski	Kaitlyn	Instructor, Civil Engineering Technology (Full-time Limited Term)	1/4/26	5/23/26	\$74,048.00	Full-Time - Limited Term	Limited Term Assignment	Temporary	Bachelors Degree	University of Wisconsin - Milwaukee
Science, Technology, Engineering & Math	Alderson	Kwavaesha	Administrative Assistant III (Full-time)	1/18/26		\$23.87	Full-Time	Promotion	Replacement	Associates Degree	Milwaukee Area Technical College
Student Engagement and Community Impact	Lozano	Michael	Coordinator, Student Life (Full-time)- Oak Creek	12/21/25		\$78,270.00	Full-Time	Promotion	Replacement	Masters Degree	University of Wisconsin - Whitewater

Attachement 4-C
Separations
January 2026

Division	Department	Name (last, first)	Type of Separation	Separation Date	Cosmo ID	Title	Full time / Part time	Date added to list
Business Pathway	Business Administration	Jatczak, Jessica	Retirement	12/13/25	1183524	Instructor	Full	8/21/2025
Community and Human Services Pathway	Emergency Medical Services (EMS)	Buchholz, William	Separation	12/9/25	232310	Instructor	Part	12/18/2025
Community Education Pathway	English	Kaebisch, Catherine	Separation	12/4/25	715290	Instructor	Part	12/5/2025
Community Education Pathway	English	Grabowski, Mary	Separation	12/13/25	12895	Instructor	Part	12/4/2025
Employer and Community Education Pathway	English as a Second Language	Kuzma, Sally	Separation	12/13/25	1007330	Instructor	Part	11/24/2025
Facilities Operations	Engineering Services	Mortensen, Raymond	Retirement	1/2/26	604126	Sheet Metal Worker	Full	12/4/2025
Facilities Operations	Construction Services	Ahl-Ludwig, Richard	Retirement	1/9/26	22890	Coordinator, Construction Services	Full	12/17/2025
General Education Pathway	English	Foss, Carol	Separation	12/17/25	951886	Instructor	Part	11/24/2025
Healthcare Pathway	Nursing	Sopa, Dawn	Separation	12/12/25	208910	Instructor	Full	12/14/2025
Healthcare Pathway	Nursing	Tchedie Pannla, Meheza	Separation	12/12/25	1283954	Instructor	Part	9/9/2025
Healthcare Pathway	Diagnostic Medical Sonography	Bonham, Christina	Separation	12/13/25	1592462	Instructor	Full	12/4/2025
Healthcare Pathway	Nursing	Marbley, Diana	Retirement	12/13/25	977026	Instructor	Full	10/8/2025

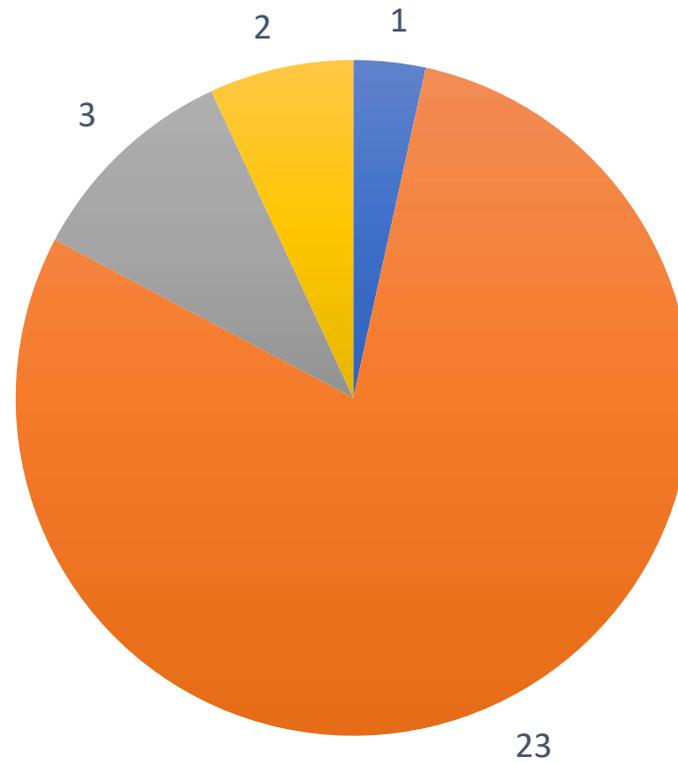
Attachement 4-C
 Separations
 January 2026

Division	Department	Name (last, first)	Type of Separation	Separation Date	Cosmo ID	Title	Full time / Part time	Date added to list
Manufacturing Pathway	Horticulture	Weiss, Laurie	Separation	12/13/25	289171	Instructor	Full	10/10/2025
Office of General Counsel	Public Safety	White, Tremayne	Separation	12/22/25	1639111	Public Safety Officer	Part	1/5/2026
Retention and Completion	Office of Counseling and Advising	Godina, Anita	Separation	12/2/25	1639208	Student Success Liaison	Part	12/8/2025
Retention and Completion	Voc Ed Projects	Romo, Wendolyn	Separation	1/9/26	1572328	Social Worker	Full	12/8/2025
STEM Pathway	Civil Engineering Technology	Bettinger, Noel	Separation	12/16/25	1008422	Instructor	Full	12/17/2025
Healthcare Pathway	Healthcare Pathway	Samplaski, Beverly	Separation	1/20/26	230224	Educational Assistant	Part	1/12/2026
Finance	Business Office	Schmitt, Brenda	Retirement	1/30/26	4275	Senior Financial Grants Administrator	Full	1/12/2026
Facilities Operations	Construction Services	Zukauskas, Raymond	Separation	1/30/26	1514436	Manager, Construction Services	Full	1/12/2026

2025: 10

2024:7

HR Quarterly Separation Data Oct 2025 - Dec 2025



■ Death ■ Resignation ■ Retirement ■ Termination

PROCUREMENT REPORT

JANUARY 2026

Each month, the MATC District Board approves contracts, procurements and services related to the operation of the college. The current items for board approval are:

I. Procurements

TRANSPORT BUS FOR ATHLETICS– DISTRICT-WIDE

Hoekstra Transportation Inc
Grand Rapids, MI
\$394,000.00

OPERATING ROOM TABLES – MILWAUKEE CAMPUS

Alliance Medical Corporation
Cedarburg, WI
\$103,663.77

MILWAUKEE PBS PRODUCTION TRUCK – MILWAUKEE PBS

Gerling & Associates, Inc
Sunbury, OH
\$650,547.00

USED VEHICLES FOR AUTOMOTIVE LABS – OAK CREEK CAMPUS

REO Motors
Milwaukee, WI
\$90,000.00

Part I: PROCUREMENTS

Item 1: TRANSPORT BUS FOR ATHLETICS – DISTRICT-WIDE

Background Information:

The MATC Athletic Department is requesting the purchase of a 52-passenger transport bus. The purchasing process for this vehicle was initiated and overseen by Randy Casey, Athletic Director.

Currently, the athletic department faces significant financial challenges due to the rising rental fees for transport bus rentals. Over the course of a year, these expenses amount to more than \$150,000, which puts a strain on the department and limits their ability to allocate funds to other essential areas of their programs. By purchasing a transport bus, they can significantly reduce these rental fees and redirect those funds towards enhancing the overall experience and support for MATC student-athletes.

Owning a dedicated coach liner would provide several noteworthy benefits:

- MATC would have the flexibility to schedule transportation for teams without worrying about the availability or cost of external rental services.
- This would allow efficient planning and ensure athletes arrive at competitions in a timely manner, minimizing the stress and logistical challenges associated with outside transportation.
- Owning a transport bus presents an excellent marketing opportunity for Milwaukee Area Technical College. The vehicle can be branded with the MATC college logo and colors, effectively serving as a moving billboard promoting the institution within the community and during away games. This increased visibility can contribute to raising awareness of the college and potentially attract new students and sponsors who appreciate the commitment to supporting our student-athletes.

In terms of cost savings, the long-term financial benefits of purchasing a coach liner are substantial. When considering the significant annual rental fees currently incurred, investing in our own vehicle would provide considerable cost savings over time. Additionally, we can explore revenue-generating opportunities by offering transportation services to external organizations or teams in need of reliable and comfortable transportation solutions. These additional income streams can further offset the initial investment and contribute to the sustainability of our athletic programs.

This purchase will be made under MATC BID 26-13 which meets all state of Wisconsin Procurement Requirements.

Five (5) vendors were directly solicited and the BID was posted on DemandStar:

- American Bus Sales
- Best Bus Sales
- Hoekstra Transportation Inc.
- Master's Transportation, Inc.
- Midwest Transit Buses

Three (3) vendors responded:

- Best Bus Sales
- Hoekstra Transportation Inc.
- Master's Transportation, Inc.

The requested vendor does not have HUB (Historically Underutilized Business)/minority status.

Positive action by the MATC District Board will result in a purchase from Hoekstra Transportation Inc of Grand Rapids, WI for a cost of \$394,000.00.

Part I: PROCUREMENTS

Item 2: OPERATING ROOM TABLES – MILWAUKEE CAMPUS

Background Information:

The Healthcare Pathway is requesting the purchase of three (3) Operating Room (OR) tables. The purchasing process for this equipment was initiated and overseen by Mary Peters-Wojnowiak, Associate Dean, Healthcare Pathway.

The Surgical Technology program is renovating the lab space that will now include three (3) functioning operating rooms. The purchase of three (3) refurbished OR tables will replace two (2) tables that are at end of life and supply a third table for the space. These tables are fully functional and will provide faculty the opportunity to improve on instruction by simulating true to life scenarios. The upgrade of this space will enhance teaching and learning experiences for Surgical Technology faculty and students.

This purchase will be made under Vizient Purchasing Cooperative Contract: Vizient - 3 (1251) which meets all state of Wisconsin Procurement Requirements.

The requested vendor does not have HUB (Historically Underutilized Business)/minority status.

Positive action by the MATC District Board will result in a purchase from Alliance Medical Corporation of Cedarburg, WI for a cost of \$103,663.77.

Part I: PROCUREMENTS

Item 3: MILWAUKEE PBS PRODUCTION TRUCK – MILWAUKEE PBS

Background Information:

Milwaukee PBS is requesting the purchase of a production truck. The purchasing process for this vehicle was initiated and overseen by J. Scott Byrd, Chief Technology Officer.

Milwaukee PBS is requesting the purchase of an upgraded Remote Production Truck to replace the 20-year-old truck currently in use. While the broadcast technology inside the truck has been upgraded a few times over the past 20 years, the truck itself has remained unchanged (other than a new wrap to update the Milwaukee PBS logo). Time has finally taken its toll and the engine struggles to carry the load up hills.

The proposed production truck will be roughly the same size to allow it to remain parked in the C Loading Dock, however, it will now include an expandable side to allow for more interior working space when parked. The larger working space will be a great improvement over the current cramped conditions and allow for upgrades to workstation layouts.

The proposal also includes a generator, which the current truck does not have. This will allow for greater flexibility on-site when shore power availability can be a challenge. We have had to rent large generators previously when shore power is not available which is expensive.

Most of the broadcast equipment in the current truck will transfer to the new truck, however, we will take the opportunity to upgrade some systems in the next fiscal year as we move towards higher definition productions (from HD to UHD).

This purchase will be made under MATC BID 26-14 which meets all state of Wisconsin Procurement Requirements.

Six (6) vendors were directly solicited and the BID was posted on DemandStar:

- Allied Broadcast Group
- Frontline Communications
- Gerling and Associates, Inc.
- Matthews Specialty Vehicles
- Quality Vans and Specialty Vehicles
- Rolltechs Specialty Vehicles

Two (2) vendors responded:

- Gerling & Associates, Inc
- LDV, Inc.

The requested vendor does not have HUB (Historically Underutilized Business)/minority status.

Positive action by the MATC District Board will result in a purchase from Gerling & Associates, Inc. of Sunbury, OH for a cost of \$650,547.00.

Part I: PROCUREMENTS

Item 4: USED VEHICLES FOR AUTOMOTIVE LABS – OAK CREEK CAMPUS

Background Information:

The Manufacturing Pathway is requesting the purchase of four (4) used late model vehicles. The purchasing process for this equipment was initiated and overseen by Daniel Young, Instructor, Automobile-Mechanical.

The four vehicles requested for purchase will be used to provide equitable access to new technology vehicles for all students in the Auto1 program. All four vehicles have modern features that some of the older, school owned, vehicles in the Auto shops do not. These features are necessary to comply with the ASE Education Foundation standards that the Auto1 program must comply with to maintain Accreditation.

The vehicles will be used in Auto1-306 Heating and Air Conditioning for their R1234-yf refrigerant systems which are being used on more modern vehicles due to their low impact on global warming.

The vehicles will be used in Auto1 322, 324 and 326 for their gasoline direct injection systems, and adherence to modern emission requirements. These are features that some of the older vehicles on campus do not carry.

The vehicles will be used in Auto1 314, 316, and 318 for their many modern electrical features. Some of these features include: multiple data bus networks, 20 plus control modules per vehicle, smart key systems, remote sliding door, automatic liftgate, etc. Some of the vehicles on campus have these features, but there are not enough for each student to work on one at the same time.

Overall to ensure each student learns the course curriculum; while maintaining safety and industry standards, it is necessary for the Auto1 program to continually update our inventory of vehicles for the students to work on.

This purchase will be made under the Sole Source classification of Used Equipment which meets all state of Wisconsin Procurement Requirements.

The requested vendor does not have HUB (Historically Underutilized Business)/minority status.

Positive action by the MATC District Board will result in a purchase from REO Motors of Milwaukee, WI for a cost of \$90,000.00.

Part II: CONSTRUCTION
Item 1: RENOVATION AND REMODELING
DMC H to T Skywalk Cafe
MATC Bid Reference #2025-017 – Project #2025522

Background Information

Previously, the Board approved lists of renovation and remodeling capital projects for budget years. The projects and funding plan were also approved as part of respective year budget approvals.

This project involves the renovation of an existing antiquated classroom on the third floor of the T-Building to accommodate the Skywalk Cafe for MATC students, faculty, staff, & visitors. The café will serve prepared sandwiches, soups, bakery items, smoothies, snacks, cold drinks, and coffees. The cafe fare will be very similar in their offerings as the C-Store and State Street Coffee Shop located in the S-Building. The cafe will have a floating ceiling system with LED lighting, updated HVAC with digital controls, fire alarm devices, sprinkler heads, plumbing, kitchen equipment, casework, overhead door, & service door.

This renovation project will also include updating the H-T Skywalk. This common space is a popular space for students to eat, study, collaborate, socialize, etc. The space is also used as an event venue at times. The Green Roof is accessed from this skywalk, and functions as an extension for these same activities. This space will receive new ceiling and wall finishes, LED lighting, updated HVAC with digital controls, furniture, & carpet in some areas. There will be a new vending alcove constructed at the west end of the skywalk. This space will conceal vending machines, and have casework with a hand washing sink, microwave, and an ice/water dispensing machine.

The contract recommended for approval below is for a single prime contract that pertains to the general construction for the previously mentioned areas.

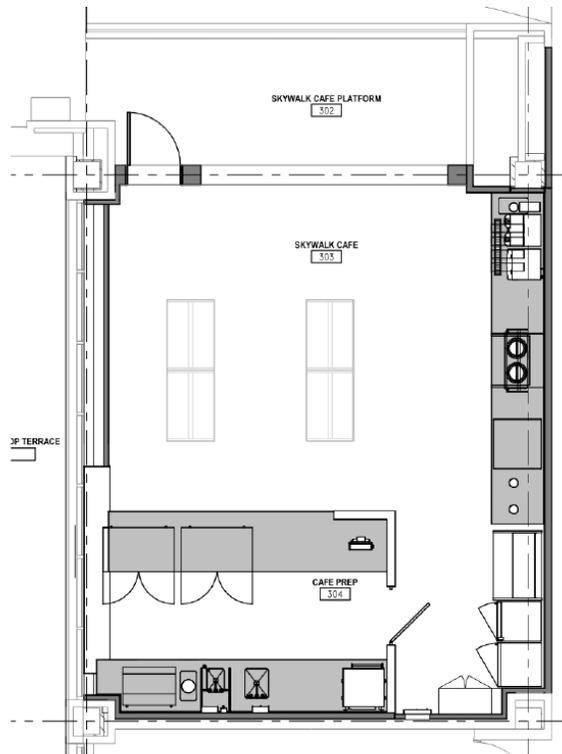
Bid documents for the aforementioned work were prepared in accordance with Board policies and State regulations, and advertisements were placed in the Daily Reporter, the Milwaukee Courier and the Spanish Journal. **The bids were opened on January 13, 2026 with the following results which include the Base Bid, Alternates 1,2, and the Allowance.**

REMODELING SPECIFIED AREAS & RELATED WORK (Comprehensive Single Prime)

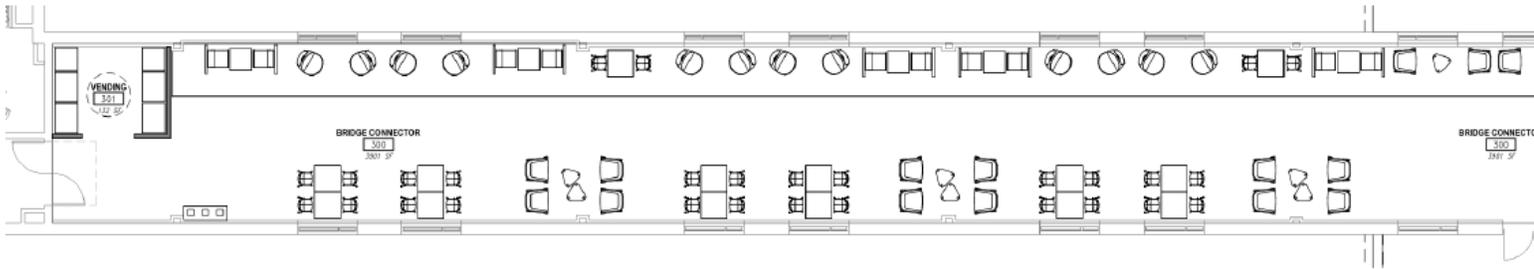
Catalyst Construction Company	\$894,226.00
Bear Construction Company	\$916,438.00
Beeler Construction	\$1,062,600.00
Absolute Construction Enterprises	\$1,005,000.00
Dahlman Construction Company	\$931,400.00
Creative Constructors, LLC	\$885,900.00
Allcon, LLC Construction	*\$798,234.00
Selzer-Ornst Construction Company, LLC	\$888,816.46

Proposals were evaluated, and the low qualified bid, as indicated by the asterisk, has met specifications. There were no challenges to the bid document or the manner in which the successful bidder was selected.

Positive action by the board on this item will authorize the issuance of a contract in the amount shown to the firm indicated by the asterisk.



MATC DMC H-T Skywalk Cafe



MATC DMC H-T Skywalk Cafe

Attachment 5 – a.

\$1,500,000.00

Milwaukee Area Technical College District, Wisconsin
General Obligation Promissory Notes, Series 2025-26H

**RESOLUTION AUTHORIZING THE SALE OF \$1,500,000.00
GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2025-26H**

WHEREAS, pursuant to Section 67.12(12) of the Wisconsin Statutes, as amended (the “Act”), the Milwaukee Area Technical College District, Wisconsin (the “District”), is authorized to issue notes of the District in the aggregate amount of \$1,500,000.00 for the public purpose of financing building remodeling and improvement projects, consisting of projects included in the District’s 2025-2026 building remodeling and improvement program (the public purpose projects described above are hereafter referred to as the “Public Purposes”); and

WHEREAS, on November 24, 2025, the District authorized the issuance of \$1,500,000.00 General Obligation Promissory Notes, Series 2025-26H (the “Notes”) for the Public Purposes; and

WHEREAS, the District has prepared and distributed a Preliminary Official Statement, dated January 20, 2026 (the “Preliminary Official Statement”), describing the Notes and the security therefor; and

WHEREAS, the District has examined proposed documentation for the Notes (collectively, the “Note Documents”), as follows:

- (a) an Official Notice of Sale issued by the District and a Parity Bid Form (the “Note Purchase Agreement”) to be entered into between the District and the Underwriter, providing for the sale of the Notes; and
- (b) the Preliminary Official Statement.

WHEREAS, it is now expedient and necessary for the District to issue its general obligation promissory notes in the amount of \$1,500,000.00 for the Public Purposes;

NOW, THEREFORE, the District hereby resolves as follows:

Section 1. Definitions. The following terms shall have the following meanings in this Resolution unless the text expressly or by implication requires otherwise:

“Act” shall mean Section 67.12(12) of the Wisconsin Statutes;

“Code” shall mean the Internal Revenue Code of 1986, as amended;

“Continuing Disclosure Agreement” shall mean the Continuing Disclosure Agreement, executed and delivered by the Issuer, dated February 12, 2026 (the “Continuing Disclosure Agreement”), delivered by the District for the purpose of complying with the requirements of Rule 15c2-12 promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended;

“Dated Date” shall mean February 12, 2026;

“Debt Service Fund” shall mean the Debt Service Fund of the District, which shall be the “special redemption fund” as such term is defined in the Act;

“District” shall mean the Milwaukee Area Technical College District, Wisconsin;

“Fiscal Agent” shall mean the Treasurer of the District or such other entity as the District may approved to act as fiscal agent;

“Governing Body” shall mean the Board of the District, or such other body as may hereafter be the chief legislative body of the District;

“Initial Resolution” shall mean the “Resolution Authorizing the Issuance of \$1,500,000.00 General Obligation Promissory Notes, Series 2025-26H of Milwaukee Area Technical College District, Wisconsin”, adopted by the Governing Body on November 24, 2025;

“Note Registrar” means the Secretary of the District;

“Notes” shall mean the \$1,500,000.00 General Obligation Promissory Notes, Series 2025-26H, of the District;

“Public Purposes” shall mean the public purpose of financing \$1,500,000.00 of building remodeling and improvement projects, consisting of projects included in the District's 2025-2026 building remodeling and improvement program, and paying certain costs of issuance;

“Purchase Price” shall mean \$1,556,209.50 (\$1,500,000.00 par amount of Notes, plus premium of \$63,522.00, less underwriter's discount of \$7,312.50);

“Record Date” shall mean the close of business on the fifteenth day of the calendar month next preceding any principal or interest payment date;

“Securities Depository” means The Depository Trust Company, New York, New York, or its nominee; and

“Underwriter” means Loop Capital Markets, LLC.

Section 2. Authorization of the Notes. For the purpose of financing the Public Purposes, there shall be borrowed on the full faith and credit of the District the sum of \$1,500,000.00; and fully registered general obligation promissory notes of the District are authorized to be issued in evidence thereof.

Section 3. Sale of the Notes. To evidence such indebtedness, (i) the Chairperson or the Vice Chairperson and (ii) the Secretary of the District or other officer are hereby authorized, empowered and directed to make, execute, issue and sell to the Underwriter for, on behalf of and in the name of the District, general obligation promissory notes in the aggregate principal amount of One Million Five Hundred Thousand Dollars (\$1,500,000.00) for the Purchase Price, plus accrued interest to the date of delivery.

Section 4. Terms of the Notes. The Notes shall be designated "General Obligation Promissory Notes, Series 2025-26H"; shall be dated the Dated Date; shall be numbered one and upward; shall bear interest as shown on the Maturity Schedule below; shall be issued in denominations of \$5,000 or any integral multiple thereof; and shall mature on the dates and in the amounts as set forth below. Interest on the Notes shall accrue from the Interest Accrual Date and shall be payable semi-annually on June 1 and December 1 of each year, commencing on June 1, 2026.

MATURITY SCHEDULE

<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
June 1, 2027	\$350,000	4.00%
June 1, 2028	\$500,000	4.00%
June 1, 2029	\$500,000	4.00%
June 1, 2030	\$150,000	4.00%

The Notes of this issue shall not be subject to call and payment prior to maturity.

Section 5. Form, Execution, Registration and Payment of the Notes. The Notes shall be issued as registered obligations in substantially the form attached hereto as Exhibit A and incorporated herein by this reference.

The Notes shall be executed in the name of the District by the manual signatures of (i) the Chairperson or the Vice Chairperson and (ii) the Secretary or other officer, and may be sealed with its official or corporate seal, if any.

The principal of, premium, if any, and interest on the Notes shall be paid by the Fiscal Agent.

Both the principal of and interest on the Notes shall be payable in lawful money of the United States of America by the Fiscal Agent. Payment of principal of the final maturity on the Notes will be payable upon presentation and surrender of the Notes to the Fiscal Agent. Payment of principal on the Notes (except the final maturity) and each

installment of interest shall be made to the registered owner of each Note who shall appear on the registration books of the District, maintained by the Note Registrar, on the Record Date and shall be paid by check or draft of the Fiscal Agent and mailed to such registered owner at the address appearing on such registration books or at such other address may be furnished in writing to such registered owner to the Note Registrar.

Section 6. Note Proceeds. The sale proceeds of the Notes (exclusive of accrued interest, printing distribution and filing fees, and any premium received) shall, forthwith upon receipt, be placed in and kept by the District Treasurer as a separate fund to be known as the Promissory Notes, Series 2025-26H, Borrowed Money Fund (hereinafter referred to as the "Borrowed Money Fund"). Moneys in the Borrowed Money Fund shall be used solely for the purposes for which borrowed or for transfer to the Debt Service Fund as provided by law.

Section 7. Tax Levy. In order to provide for the collection of a direct annual tax sufficient in amount to pay and for the express purpose of paying the interest on the Notes as it falls due and also to pay and discharge the principal thereof at maturity, there is hereby levied upon all of the taxable property in the District, in addition to all other taxes, a nonrepealable, direct, annual tax in an amount sufficient for that purpose. This tax shall be from year to year carried into the tax roll of the District and collected in addition to all other taxes and in the same manner and at the same time. Said tax is to be for the following years and in the following minimum amounts:

<u>Year of Levy</u>	<u>Amount of Tax</u>
2025	\$48,166.67
2026	\$403,000.00
2027	\$536,000.00
2028	\$516,000.00
2029	\$153,000.00

The District shall be and continue without power to repeal such levy or obstruct the collection of said tax until all such payments have been made or provided for. After the issuance of the Notes, said tax shall be carried into the tax rolls of the District and collected as other taxes are collected, provided that the amount of tax carried into said tax rolls with respect to the Notes may be reduced by the amount of any surplus money in the Debt Service Fund created pursuant to Section 8 below.

If there shall be insufficient funds from the tax levy to pay the principal of or interest on the Notes when due, the said principal or interest shall be paid from other funds of the District on hand, said amounts to be returned when said taxes have been collected.

There be and there hereby is appropriated from taxes levied by the District in anticipation of the issuance of the Notes and other funds of the District on hand a sum sufficient to be deposited in the Debt Service Fund to meet payments with respect to debt service due for the year 2026.

Section 8. Debt Service Fund. Within the debt service fund previously established within the treasury of the District, there be and there hereby is established a separate and distinct fund designated as the “Debt Service Fund for \$1,500,000.00 General Obligation Promissory Notes, Series 2025-26H, dated February 12, 2026” (the “Debt Service Fund”), and such fund shall be maintained until the indebtedness evidenced by the Notes is fully paid or otherwise extinguished. The District Treasurer shall deposit in such Debt Service Fund (i) all accrued interest received by the District at the time of delivery of and payment for the Notes; (ii) the taxes herein levied for the specific purpose of meeting principal of and interest on the Notes when due; (iii) such other sums as may be necessary at any time to pay principal of and interest on the Notes when due; (iv) any premium which may be received by the District above the par value of the Notes and accrued interest thereon; (v) surplus moneys in the Borrowed Money Fund for the Notes; and (vi) such further deposits as may be required by Section 67.11 of the Wisconsin Statutes.

No money shall be withdrawn from the Debt Service Fund and appropriated for any purpose other than the payment of principal of and interest on the Notes until all such principal and interest has been paid in full and canceled; provided (i) the funds to provide for each payment of principal of and interest on the Notes prior to the scheduled receipt of taxes from the next succeeding tax collection may be invested in direct obligations of the United States of America maturing in time to make such payments when they are due or in other investments permitted by law; and (ii) any funds over and above the amount of such principal and interest payments on the Notes may be used to reduce the next succeeding tax levy, or may, at the option of the District, be invested by purchasing the Notes as permitted by and subject to Section 67.11(2)(a) of the Wisconsin Statutes in interest-bearing obligations of the United States of America, in other obligations of the District or in other investments permitted by law, which investments shall continue as a part of the Debt Service Fund.

When all of the Notes have been paid in full and canceled, and all permitted investments disposed of, any money remaining in the Debt Service Fund shall be deposited in the general fund of the District, unless the District Board directs otherwise.

Section 9. Deposits and Investments. The Debt Service Fund shall be kept apart from moneys in the other funds and accounts of the District and the same shall be used for no purpose other than the prompt payment of principal of and interest on the Notes as the same becomes due and payable. All moneys therein shall be deposited in special and segregated accounts in a public depository selected under Chapter 34 of the Wisconsin Statutes and may be temporarily invested until needed in legal investments subject to the provisions of Sections 66.0603(1m) and 67.10(3) of the Wisconsin Statutes. All income derived from such investments shall be regarded as revenues of the District. No such investment shall be in such a manner as would cause the Notes to be “arbitrage bonds” within the meaning of Section 148 of the Code or the Regulations of the Commissioner of Internal Revenue thereunder.

The District Treasurer or other officers shall, on the basis of the facts, estimates and circumstances in existence on the date of closing, make such certifications as are

necessary to permit the conclusion that the Notes are not “arbitrage bonds” under Section 148 of the Code or the Regulations of the Commissioner of Internal Revenue thereunder.

Section 10. Sale of Notes. The terms, conditions and provisions of the Notes and the Note Documents are, in all respects, authorized and approved. The form of the Note Purchase Agreement is hereby approved. The Notes shall be sold and delivered in the manner, at the Purchase Price, plus interest accrued from the Interest Accrual Date to the closing date, pursuant to the terms and conditions set forth in the Note Purchase Agreement.

The preparation of the Preliminary Official Statement and the Final Official Statement, and their use as contemplated in the Note Purchase Agreement, are hereby approved. The Preliminary Official Statement is “deemed final” as of its date, except for omissions or subsequent modifications permitted under Rule 15c2-12 of the Securities and Exchange Commission. The Chairperson, the Vice Chairperson and Secretary of the District are authorized and directed to do any and all acts necessary to conclude delivery of the Notes to the Underwriter, as soon after adoption of this Resolution as is convenient.

Section 11. Book-Entry Only Notes. The Notes shall be transferable as follows:

(a) Each maturity of Notes will be issued as a single Note in the name of the Securities Depository, or its nominee, which will act as depository for the Notes. During the term of the Notes, ownership and subsequent transfers of ownership will be reflected by book entry on the records of the Securities Depository and those financial institutions for whom the Securities Depository effects book entry transfers (collectively, the “Participants”). No person for whom a Participant has an interest in Notes (a “Beneficial Owner”) shall receive bond certificates representing their respective interest in the Notes except in the event that the Securities Depository or the District shall determine, at its option, to terminate the book-entry system described in this Section. Payment of principal of, and interest on, the Notes will be made by the Fiscal Agent to the Securities Depository which will in turn remit such payment of principal and interest to its Participants which will in turn remit such principal and interest to the Beneficial Owners of the Notes until and unless the Securities Depository or the District elect to terminate the book entry system, whereupon the District shall deliver bond certificates to the Beneficial Owners of the Notes or their nominees. Note certificates issued under this Section may not be transferred or exchanged except as provided in this Section.

(b) Upon the reduction of the principal amount of any maturity of Notes, the Registered Noteowner may make a notation of such redemption on the panel of the Note, stating the amount so redeemed, or may return the Note to the District for exchange for a new Note in a proper principal amount. Such notation, if made by the Noteowner, may be made for reference only, and may not be relied upon by any other person as being in any way determinative of the principal amount of such Note Outstanding, unless the Note Registrar initialed the notation on the panel.

(c) Immediately upon delivery of the Notes to the purchasers thereof on the delivery date, such purchasers shall deposit the bond certificates representing all of the Notes with the Securities Depository. The Securities Depository, or its nominee, will be the sole Noteowner of the Notes, and no investor or other party purchasing, selling or otherwise transferring ownership of any Notes will receive, hold or deliver any bond certificates as long as the Securities Depository holds the Notes immobilized from circulation.

(d) The Notes may not be transferred or exchanged except:

(1) To any successor of the Securities Depository (or its nominee) or any substitute depository ("Substitute Depository") designated pursuant to (ii) below, provided that any successor of the Securities Depository or any Substitute Depository must be a qualified and registered "clearing agency" as provided in Section 17L of the Securities Exchange Act of 1934, as amended;

(2) To a Substitute Depository designated by or acceptable to the District upon (a) the determination by the Securities Depository that the Notes shall no longer be eligible for depository services or (b) a determination by the District that the Securities Depository is no longer able to carry out its functions, provided that any such Substitute Depository must be qualified to act as such, as provided in subparagraph (1) above; or

(3) To those persons to whom transfer is requested in written transfer instructions in the event that:

(i) The Securities Depository shall resign or discontinue its services for the Notes and, only if the District is unable to locate a qualified successor within two months following the resignation or determination of noneligibility, or

(ii) Upon a determination by the District that the continuation of the book entry system described herein, which precludes the issuance of certificates to any Noteowner other than the Securities Depository (or its nominee) is no longer in the best interest of the Beneficial Owners of the Notes.

(e) The Depository Trust Company, New York, New York, is hereby appointed the Securities Depository for the Notes.

Section 12. Undertaking to Provide Continuing Disclosure. The (i) Chairperson or the Vice Chairperson and (ii) Secretary of the District are hereby authorized and directed to execute on behalf of the District, the Continuing Disclosure Agreement in connection with the Notes for the purpose of complying with the requirements of Rule 15c2-12 promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended.

Section 13. Compliance with Federal Tax Laws.

(a) The District represents and covenants that the project financed by the Notes and their ownership, management and use will not cause the Notes to be “private activity bonds” within the meaning of Section 141 of the Code, and the District shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the Notes.

(b) The District also covenants to use its best efforts to meet the requirements and restrictions of any different or additional federal legislation which may be made applicable to the Notes, provided that in meeting such requirements the District will do so only to the extent consistent with the proceedings authorizing the Notes and the laws of Wisconsin, and to the extent there is a reasonable period of time in which to comply.

Section 14. Rebate Fund. If necessary, the District shall establish and maintain, so long as the Notes are outstanding, a separate account to be known as the “Rebate Fund” for the purpose of complying with the rebate requirements of Section 148(f) of the Code. The Rebate Fund is for the sole purpose of paying rebate to the United States of America, if any, on amounts of bond proceeds held by the District. The District hereby covenants and agrees that it shall pay from the Rebate Fund the rebate amounts as determined herein to the United States of America.

The District may engage the services of accountants, attorneys, or other consultants necessary to assist it in determining rebate amounts. Amounts held in the Rebate Fund and the investment income therefrom are not pledged as security for the Notes and may only be used to pay amounts to the United States. The District shall maintain or cause to be maintained records of such determinations until six (6) years after payment in full of the Notes and shall make such records available upon reasonable request therefor.

Section 15. Defeasance. When all Notes have been discharged, all pledges, covenants and other rights granted to the owners thereof by this Resolution shall cease. The District may discharge all Notes due on any date by irrevocably depositing in escrow with a suitable bank or trust company a sum of cash and/or bonds or securities issued or guaranteed as to principal and interest of the U.S. Government, or of a commission, board or other instrumentality of the U.S. Government (“Government Obligations”), or of securities wholly and irrevocably secured as to principal and interest by Government Obligations and rated in the highest rating category of a nationally recognized rating service, maturing on the dates and bearing interest at the rates required to provide funds sufficient to pay when due the interest to accrue on each of said Note to its maturity or, at the District's option, if said Note is prepayable to any prior date upon which it may be called for redemption, and to pay and redeem the principal amount of each such Note at maturity, or at the District's option, if said Note is prepayable, at its earliest redemption date, with the premium required for such redemption, if any, provided that notice of the redemption of all prepayable Notes on such date has been duly given or provided for.

Section 16. Resolution a Contract. The provisions of this Resolution shall constitute a contract between the District and the owner or owners of the Notes, and after issuance of any of the Notes no change or alteration of any kind in the provisions of this Resolution may be made, except as provided in Section 18, until all of the Notes have been paid in full as to both principal and interest. The owner or owners of any of the Notes shall have the right in addition to all other rights, by mandamus or other suit or action in any court of competent jurisdiction, to enforce such owner's or owners' rights against the District, the Governing Body thereof, and any and all officers and agents thereof including, but without limitation, the right to require the District, its Governing Body and any other authorized body, to fix and collect rates and charges fully adequate to carry out all of the provisions and agreements contained in this Resolution.

Section 17. General Authorizations. The Chairperson, the Vice Chairperson and the Secretary of the District and the appropriate deputies and officials of the District in accordance with their assigned responsibilities are hereby each authorized to execute, deliver, publish, file and record such other documents, instruments, notices and records and to take such other actions as shall be necessary or desirable to accomplish the purposes of this Resolution and to comply with and perform the obligations of the District under the Notes. The execution or written approval of any document by the Chairperson, the Vice Chairperson or Secretary of the District herein authorized shall be conclusive evidence of the approval by the District of such document in accordance with the terms hereof.

In the event that said officers shall be unable by reason of death, disability, absence or vacancy of office to perform in timely fashion any of the duties specified herein (such as the execution of Notes), such duties shall be performed by the officer or official succeeding to such duties in accordance with law and the rules of the District.

Any actions taken by the Chairperson, the Vice Chairperson and Secretary consistent with this Resolution are hereby ratified and confirmed.

Section 18. Amendment to Resolution. After the issuance of any of the Notes, no change or alteration of any kind in the provisions of this Resolution may be made until all of the Notes have been paid in full as to both principal and interest, or discharged as herein provided, except: (a) the District may, from to time, amend this Resolution without the consent of any of the owners of the Notes, but only to cure any ambiguity, administrative conflict, formal defect, or omission or procedural inconsistency of this Resolution; and (b) this Resolution may be amended, in any respect, with a written consent of the owners of not less than two-thirds (2/3) of the principal amount of the Notes then outstanding; provided, however, that no amendment shall permit any change in the pledge of tax revenues of the District or the maturity of any Note issued hereunder, or a reduction in the rate of interest on any Note, or in the amount of the principal obligation thereof, or in the amount of the redemption premium payable in the case of redemption thereof, or change the terms upon which the Notes may be redeemed or make any other modification in the terms of the payment of such principal or interest

without the written consent of the owner of each such Note to which the change is applicable.

Section 19. Illegal or Invalid Provisions. In case any one or more of the provisions of this Resolution or any of the Notes shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this Resolution or of the Notes.

Section 20. Conflicting Resolutions. All ordinances, resolutions, or orders, or parts thereof heretofore enacted, adopted or entered, in conflict with the provisions of this Resolution, are hereby repealed and this Resolution shall be in effect from and after its passage.

[SIGNATURE PAGE TO FOLLOW]

Adopted: January 27, 2026.

Erica L Case
Chairperson of the District

Attest:

Dr. Waleed Najeeb
Secretary of the District

Recorded on January 27, 2026.

Dr. Waleed Najeeb
Secretary of the District

EXHIBIT A

UNITED STATES OF AMERICA
STATE OF WISCONSIN
MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT
GENERAL OBLIGATION PROMISSORY NOTE, SERIES 2025-26H

<u>Number</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Dated Date</u>	<u>Principal Amount</u>	<u>CUSIP</u>
R-___	___%	June 1, 20__	_____	\$_____	602369__

FOR VALUE RECEIVED, Milwaukee Area Technical College District, Wisconsin, promises to pay to CEDE & CO., or registered assigns, the principal sum of _____ (\$_____) on the maturity date specified above, together with interest thereon from _____ or the most recent payment date to which interest has been paid, unless the date of registration of this Note is after the 15th day of the calendar month immediately preceding an interest payment date, in which case interest will be paid from such interest payment date, at the rate per annum specified above, such interest being payable on June 1 and December 1 of each year, with the first interest on this issue being payable on _____.

The Notes of this issue shall not be subject to call and payment prior to maturity.

Both principal hereof and interest hereon are hereby made payable to the registered owner in lawful money of the United States of America, and for the prompt payment of this Note with interest thereon as aforesaid, and the levying and collection of taxes sufficient for that purpose, the full faith, credit and resources of the District are hereby irrevocably pledged. The principal of this Note shall be payable only upon presentation and surrender of this Note to the District Treasurer at the principal office of the District. Interest hereon shall be payable by check or draft dated as of the applicable interest payment date and mailed from the office of the District Treasurer to the person in whose name this Note is registered at the close of business on the fifteenth day of the calendar month next preceding each interest payment date.

This Note is transferable only upon the books of the District kept for that purpose by the District Secretary at the principal office of the District, by the registered owner in person or his duly authorized attorney, upon surrender of this Note together with a written instrument of transfer (which may be endorsed hereon) satisfactory to the District Secretary duly executed by the registered owner or his duly authorized attorney. Thereupon a new Note or Notes of the same aggregate principal amount, series and maturity shall be issued to the transferee in exchange therefor. The District may deem and treat the person in whose name this Note is registered as the absolute owner hereof

for the purpose of receiving payment of or on account of the principal or interest hereof and for all other purposes. The Notes are issuable solely as negotiable, fully registered Notes without coupons in authorized denominations of \$5,000 or any whole multiple thereof.

This Note is one of an issue aggregating \$1,500,000.00 issued pursuant to the provisions of Section 67.12(12) of the Wisconsin Statutes, for the public purpose of financing \$1,500,000.00 building remodeling and improvement projects, consisting of projects included in the District's 2025-2026 building remodeling and improvement program (the public purpose projects described above are hereafter referred to as the "Public Purposes") and is authorized by a resolution of the District Board of the District, duly adopted by said District Board at its meetings duly convened on _____ and _____, which resolutions are recorded in the official book of its minutes for said date.

It is hereby certified and recited that all conditions, things and acts required by law to exist or to be done prior to and in connection with the issuance of this Note have been done, have existed and have been performed in due form and time; that the aggregate indebtedness of the District, including this Note and others authorized simultaneously herewith, does not exceed any limitations imposed by law or the Constitution of the State of Wisconsin; and that the District has levied a direct, annual irrevocable tax sufficient to pay this Note, together with interest thereon when and as payable.

No delay or omission on the part of the owner hereof to exercise any right hereunder shall impair such right or be considered as a waiver thereof or as a waiver of or acquiescence in any default hereunder.

IN WITNESS WHEREOF, the District Board of Milwaukee Area Technical College District, Wisconsin, has caused this Note to be signed on behalf of said District by its duly qualified and acting Chairperson or Vice Chairperson, and Secretary or other officer, and its corporate seal to be impressed hereon, all as of the date of original issue specified above.

MILWAUKEE AREA TECHNICAL
COLLEGE DISTRICT, WISCONSIN

By: _____

Chairperson of the District

Attest: _____

Secretary of the District

(Form of Assignment)

FOR VALUE RECEIVED the undersigned hereby sells, assigns and transfers unto

(Please print or typewrite name and address,
including zip code, of Assignee)

(Please print or typewrite Social Security or
other identifying number of Assignee)

the within Note and all rights thereunder, hereby irrevocably constituting and appointing

(Please print or type name of Attorney)

Attorney to transfer said Note on the books kept for the registration thereof with full power of substitution in the premises.

Dated: _____

NOTICE: The signature to this assignment must correspond with the name as it appears upon the face of the within Note in every particular without alteration or enlargement or any change whatever.

Signature(s) guaranteed by:

The logo for BAIRD, featuring the word "BAIRD" in white, uppercase, serif font, set against a blue, parallelogram-shaped background.

Milwaukee Area Technical College District

Final Pricing Summary
January 27, 2026

Justin Fischer, Managing Director

jfischer@rwbaird.com
777 East Wisconsin Avenue
Milwaukee, WI 53202
Phone 414.765.3827
rwbaird.com/publicfinance



Milwaukee Area Technical College District

Results of Competitive Bids

\$1,500,000 General Obligation Promissory Notes, Series 2025-26H

Bids Received by 9:30 AM (CT)

Tuesday, January 27, 2026

Rank	Bidder	True Interest Cost
1	Loop Capital Markets, LLC	2.4991%
2	TD Financial Products LLC	2.5206%
3	FHN Financial Capital Markets	2.5248%
4	Brownstone Investment Group, LLC	2.5523%
5	Huntington Securities, Inc.	2.5760%



Milwaukee Area Technical College District

Issue Summary	
Description:	General Obligation Promissory Notes, Series 2025-26H
Amount:	\$1,500,000
Dated & Settlement Date:	February 12, 2026
Maturities:	June 1, 2027 - 2030
First Interest Payment:	June 1, 2026
First Call Date:	Non-Callable
Rating:	Aa1
True Interest Cost:	2.4991%
Winning Bidder/Purchaser:	Loop Capital Markets, LLC



Milwaukee Area Technical College District

2025-26 Financing Plan -- Calendar Year Basis

CALENDAR YEAR	EXISTING DEBT PAYMENTS	EQUIPMENT & REMODELING BORROWINGS												FUTURE DEBT PAYMENTS	LESS FUNDS APPLIED (c)	COMBINED DEBT PAYMENTS		CALENDAR YEAR	
		FINAL	FINAL	FINAL	FINAL	FINAL	FINAL	FINAL	FINAL	PRELIMINARY	PRELIMINARY	PRELIMINARY	PRELIMINARY			Actual 2025 Revenues: (b)	Actual 2026 Revenues: (b)		
		\$1,500,000	\$1,500,000	\$27,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000			\$1,500,000	\$45,264,000		\$46,263,000
		SERIES	SERIES	SERIES	SERIES	SERIES	SERIES	SERIES	SERIES	SERIES	SERIES	SERIES	SERIES			SERIES			
2025-26A	2025-26B	2025-26C	2025-26D	2025-26E	2025-26F	2025-26G	2025-26H	2025-26I	2025-26J	2025-26K	2025-26L								
Dated 7/10/25	Dated 8/4/25	Dated 9/15/25	Dated 10/15/25	Dated 11/13/25	Dated 12/15/25	Dated 1/7/26	Dated 2/12/26	Dated 3/16/26	Dated 4/15/26	Dated 5/14/26	Dated 6/15/26								
Noncallable	Noncallable	Noncallable	Noncallable	Noncallable	Noncallable	Noncallable	Noncallable	Noncallable	Noncallable	Noncallable	Noncallable	Noncallable							
	Average:	Average:	Average:	Average:	Average:	Average:	Average:	Average:	Average:	Average:	Average:	Average:							
	4.29%	4.00%	5.00%	3.57%	4.00%	4.42%	4.30%	4.00%	5.00%	5.00%	5.00%	5.00%							
2025	\$36,870,381	\$25,458	\$19,500	\$10,290,278	\$58,081	\$63,000	\$65,836	\$58,500	\$48,167	\$53,125	\$47,083	\$41,042	\$34,583	\$10,318,611	(\$1,941,617)	\$45,264,000	2025		
2026	\$33,101,942	\$65,000	\$60,000	\$3,956,000	\$58,081	\$63,000	\$65,836	\$58,500	\$48,167	\$53,125	\$47,083	\$41,042	\$34,583	\$10,318,611	(\$1,707,969)	\$46,263,000	2026		
2027	\$25,794,838	\$406,250	\$403,000	\$3,954,000	\$396,250	\$403,000	\$409,750	\$408,000	\$403,000	\$416,250	\$416,250	\$416,250	\$416,250	\$14,703,736	(\$1,680,000)	\$47,266,824	2027		
2028	\$16,353,713	\$537,500	\$536,000	\$3,953,750	\$533,500	\$536,000	\$538,500	\$538,500	\$536,000	\$545,000	\$545,000	\$545,000	\$545,000	\$23,319,236	(\$1,300,000)	\$48,262,699	2028		
2029	\$6,522,403	\$517,500	\$516,000	\$3,954,750	\$516,000	\$516,000	\$516,000	\$516,000	\$516,000	\$520,000	\$520,000	\$520,000	\$520,000	\$33,488,611	(\$660,000)	\$48,999,264	2029		
2030	\$676,451	\$153,750	\$153,000	\$3,956,500	\$153,000	\$153,000	\$153,000	\$153,000	\$153,000	\$153,750	\$153,750	\$153,750	\$153,750	\$43,343,986	(\$665,000)	\$48,998,687	2030		
2031	\$688,466													\$48,807,236	(\$500,000)	\$48,995,702	2031		
2032	\$689,624													\$48,807,236	(\$500,000)	\$48,996,860	2032		
2033														\$48,807,236		\$48,807,236	2033		
2034														\$48,807,236		\$48,807,236	2034		
2035														\$48,807,236		\$48,807,236	2035		
2036														\$48,807,236		\$48,807,236	2036		
2037														\$48,807,236		\$48,807,236	2037		
	\$120,697,816	\$1,705,458	\$1,687,500	\$30,065,278	\$1,656,831	\$1,671,000	\$1,683,086	\$1,674,000	\$1,656,167	\$1,688,125	\$1,682,083	\$1,676,042	\$1,669,583	\$466,824,833	(\$8,954,586)	\$627,083,216			

(a) Future borrowing assumptions:
Equipment Borrowing of \$26,000,000 per year.
Remodeling Borrowings of \$18,000,000 per year.

(b) Revenues available for debt service include Levy, Enterprise Fund, and Computer Aid.
(c) Available funds applied in 2025 through 2032 to manage levy.

Note: This information is provided for information purposes only. It does not recommend any future issuances and is not intended to be, and should not be regarded as, advice.

CREDIT OPINION

15 January 2026



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EMEA 44-20-7772-5454

Milwaukee Area Technical College District, WI

Update to credit analysis

Summary

[Milwaukee Area Technical College District, WI's](#) (Aa1) credit profile is characterized by its large local economy, growing enrollment trend, solid net asset position, and modest leverage.

Credit strengths

- » Large tax base encompassing the Milwaukee metropolitan area
- » Solid financial profile
- » Modest debt burden with rapid principal amortization

Credit challenges

- » Limited revenue raising ability because of property tax limits and state authority over tuition rates

Rating outlook

We do not assign outlooks to local government issuers with this amount of debt outstanding.

Factors that could lead to an upgrade

- » Sustained strengthening of demand that drives an improved enrollment trend
- » Continued growth in reserves or enhanced budgetary flexibility

Factors that could lead to a downgrade

- » Substantial weakening of the regional economy or resident income levels
- » Decline in net current assets to levels below 30% of revenue

Key indicators

Exhibit 1

Milwaukee Area Technical College District, WI	2021	2022	2023	2024	2025
Economy/Tax Base					
Total Full Value (\$000)	\$88,345,376	\$95,747,521	\$107,694,969	\$118,936,724	\$126,254,382
Population	939,123	933,063	927,656	-	-
Full Value Per Capita	\$94,072	\$102,616	\$116,094	N/A	N/A
Median Family Income (% of US Median)	83.9%	83.8%	84.7%	0.0%	0.0%
Finances					
Operating Revenue (\$000)	\$290,306	\$276,725	\$280,624	\$291,448	\$302,666
Fund Balance (\$000)	\$138,951	\$128,379	\$136,325	\$147,179	\$145,857
Cash Balance (\$000)	\$154,905	\$143,713	\$156,634	\$157,375	\$158,840
Fund Balance as a % of Revenues	47.9%	46.4%	48.6%	50.5%	48.2%
Cash Balance as a % of Revenues	53.4%	51.9%	55.8%	54.0%	52.5%
Debt/Pensions					
Net Direct Debt (\$000)	\$77,360	\$74,475	\$81,354	\$83,325	\$87,415
3-Year Average of Moody's ANPL (\$000)	\$342,791	\$382,233	\$329,940	\$250,286	\$160,126
Net Direct Debt / Full Value (%)	0.1%	0.1%	0.1%	0.1%	0.1%
Net Direct Debt / Operating Revenues (x)	0.3x	0.3x	0.3x	0.3x	0.3x
Moody's - adjusted Net Pension Liability (3-yr average) to Full Value (%)	0.4%	0.4%	0.3%	0.2%	0.1%
Moody's - adjusted Net Pension Liability (3-yr average) to Revenues (x)	1.2x	1.4x	1.2x	0.9x	0.5x

Financial metrics based on full accrual financial statements with net current assets used as a proxy for fund balance.

Source: US Census Bureau, Milwaukee Area TCD's financial statements and Moody's Ratings

Profile

Milwaukee Area Technical College District is one of the largest technical college systems in Wisconsin, providing vocational education to residents of Milwaukee County, the majority of Ozaukee County, and small portions of Washington and Waukesha counties.

Detailed credit considerations

Milwaukee Area Technical College District's strong credit profile will continue to be supported by a very large tax base, solid financial position and relatively low leverage. The \$133 billion tax base benefits from ongoing development and a diverse employment base consisting of a large manufacturing presence and sizable healthcare, financial and governmental components. Following some enrollment declines through 2022, the trend has reversed and the district has increased enrollment by over 1,000 students through the 2025-2026 school year.

We expect financial reserves will remain strong. The fiscal 2026 budget is essentially balanced. Management notes that the year is tracking very close to budget and does not expect any material changes in reserves. Available fund balance in the operating funds totaled about 29% of revenue in fiscal 2025. On a full accrual basis, the net current asset position was about \$146 million, equal to about 48% of revenue. Property taxes and state funding each account for about one third of the district's total revenue.

The district also holds about \$100 million in cash in its Federal Communications Commission (FCC) trust, which is subject to certain stipulations on its use. The district received a one-time payment of about \$85 million in July 2017 as a result of MATC's participation in the FCC broadcast incentive auction, created to free up bandwidth to accommodate the growing capacity needs for wireless technology. These funds have been placed in a trust, with a policy stipulating that annual disbursements for operations are limited to 4.5% of the average fund balance over the previous twenty rolling quarters. The college intends to spend the funds on several core

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priorities, including program expansions and enhancements. Although we do not anticipate it being necessary, the funds could be freed up in the event of an emergency at the discretion of the board of directors.

ESG considerations

Environmental

Environmental risk is generally low for the local government sector and does not factor materially into the district's credit profile. Milwaukee County, where the district is located, has moderate to low exposure to several of the environmental factors considered. The county maintains a comprehensive plan for mitigation, preparedness, response and recovery in the event of disaster.

Social

Social considerations factor into the district's credit profile. Resident income is below-average for the Aa1 rating with median family income estimated at about 84% of the nation. The population has been generally stable since the 1990s and the unemployment rate now mirrors the state and the county's unemployment rate typically tracks slightly higher than the state's.

Governance

Wisconsin community college districts have an Institutional Framework score of "A," which is moderate. Revenue raising ability is moderate. The sector's major revenue source, state aid, is based on a formula that incorporates enrollment and equalized property valuations of the district. The sector's other major revenue source, property tax revenue, is subject to a cap which can only be increased with net new construction or via referendum. Revenue and expenditures tend to be predictable. Across the sector, fixed and mandated costs are generally moderate.

Governance is a key credit consideration for all local government issuers. The district's strong fiscal management has resulted in a solid financial profile in recent years, which we anticipate will continue. MATC's board is comprised of nine members (three employee members, three employer members, two elected officials and one school administrator). Members must be residents of the district. The board is appointed by school district board presidents within the district and confirmed by the Wisconsin Technical College System Board. These members are appointed for staggered three year terms and elect a Chairperson, Vice Chairperson, Secretary and Treasurer for one year terms. The board is also empowered to employ a district president to conduct the day-to-day operations of the district.

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REPORT NUMBER 1471865

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CLIENT SERVICES

Americas	1-212-553-1653
Asia Pacific	852-3551-3077
Japan	81-3-5408-4100
EMEA	44-20-7772-5454

**RESOLUTION AUTHORIZING THE ISSUANCE OF \$1,500,000.00
GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2025-26I
OF MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT, WISCONSIN**

WHEREAS, Milwaukee Area Technical College District (the "District") is presently in need of \$1,500,000.00 for the public purposes of financing building remodeling and improvement projects, consisting of projects included in the District's 2025-2026 building remodeling and improvement program that are anticipated to occur in 2025-2026; and

WHEREAS, it is in the best interest of the District that the monies needed for such purpose be borrowed through the issuance of general obligation promissory notes pursuant to Section 67.12(12), Wis. Stats.; now therefore be it

RESOLVED, that the District shall issue general obligation promissory notes in the amount of \$1,500,000.00 for the public purposes of financing building remodeling and improvement projects, consisting of projects included in the District's 2025-2026 building remodeling and improvement program that are anticipated to occur in 2025-2026; and be it

FURTHER RESOLVED, that the District Secretary shall, within 10 (ten) days hereafter, cause public notice of the adoption of this resolution to be given to the electors of the District by publishing a notice thereof in the Milwaukee Journal Sentinel, a newspaper published and having general circulation in the District, which newspaper is found and determined to be likely to give notice to the electors, such notice to be in substantially the form set forth in Attachment A to this resolution.

Adopted: January 27, 2026.

Erica L Case, Chairperson

Attest:

Dr. Waleed Najeeb, District Secretary

Recorded on January 27, 2026.

Dr. Waleed Najeeb, District Secretary

Attachment A

NOTICE

TO THE ELECTORS OF:

Milwaukee Area Technical
College District, Wisconsin

NOTICE IS HEREBY GIVEN that the District Board of the above-named District, at a meeting duly called and held on January 27, 2026, adopted, pursuant to the provisions of Section 67.12(12) of the Wisconsin Statutes, a resolution entitled, "RESOLUTION AUTHORIZING THE ISSUANCE OF \$1,500,000.00 GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2025-26I, OF MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT, WISCONSIN," which provides that the sum of \$1,500,000.00 be borrowed through the issuance of the District's general obligation promissory notes for the public purposes of financing building remodeling and improvement projects, consisting of projects included in the District's 2025-2026 building remodeling and improvement program that are anticipated to occur in 2025-2026.

A copy of said resolution is on file in the District Office, 700 West State Street, Milwaukee, Wisconsin, and is available for public inspection weekdays, except holidays, between the hours of 8:00 A.M. and 4:00 P.M.

The District Board need not submit the resolution authorizing this borrowing to the electors for approval unless within 30 days after the publication of this Notice there is filed with the Secretary of the District Board a petition meeting the standards set forth in Sec. 67.12(12), Wis. Stats., requesting a referendum thereon at a special election.

Dated: January 27, 2026.

BY ORDER OF THE DISTRICT BOARD:

District Secretary

Milwaukee Area Technical College District

Annual Comprehensive Financial Report

June 30, 2025 and 2024

EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION COMMITMENT

Milwaukee Area Technical College's commitment to equal opportunity in admissions, educational programs, and employment policies assures that all individuals are included in the diversity that makes the college an exciting institution. MATC does not discriminate against qualified individuals in employment or access to courses, programs, or extracurricular activities on the basis of race, color, national origin, ancestry, religion, creed, sex, sexual orientation, age, disability, pregnancy, marital status, parental status, or other protected class status. The lack of English skills shall not be a barrier to admission or participation in any MATC program or service.

MATC will comply fully with state and federal Equal Opportunity and Affirmative Action laws, executive orders, and regulations. Direct questions concerning application of this policy to the MATC Affirmative Action Officer, 700 West State Street, Milwaukee, WI 53233-1443.

It is the policy of MATC to provide reasonable accommodations for all students, or applicants for admission, who have disabilities (see Discrimination Against Individuals With Disabilities Policy CO203). MATC will adhere to all applicable federal and state laws, regulations, and guidelines with respect to providing reasonable accommodations as required to afford equal opportunity and access to programs and services for students with disabilities. Reasonable accommodations will be provided in a timely and cost-effective manner. Access shall not be denied because of the need to make reasonable accommodations for an individual's disability.

State and federal laws include the concept of "reasonable accommodation" as a key element in providing equal opportunity and access to programs and services for students with disabilities.

Milwaukee Area Technical College District

Annual Comprehensive Financial Report

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INTRODUCTORY SECTION

ANNUAL COMPREHENSIVE FINANCIAL REPORT MILWAUKEE AREA TECHNICAL COLLEGE

Fiscal Year 2024-25

Members of the MATC District Board as of June 30, 2025

Mark Foley	Chairperson
Erica Case	Vice Chairperson
Citlali Mendieta-Ramos	Secretary
Gale Pence	Treasurer
Lauren Baker	
Bria Burris	
State Rep. Supreme Moore Omokunde	
Dr. Waleed Najeeb	
Dr. Tina Owen-Moore	

Administrators as of June 30, 2025

Dr. Anthony Cruz	President
Dr. Philip King	Executive Vice President, Student Success
Dr. Sadique Isahaku	Vice Provost, Learning
Dr. Yan Wang	Vice President, Enrollment and Retention Services
Michael Rogers	Vice President, Student Engagement & Community Impact
Paul Zinck	Vice President, Administration and Operations
Elle Bonds	Vice President, Human Resources
Laura M. Bray	Vice President, College Advancement and External Communications
Debbie Hamlett	Vice President and General Manager, Milwaukee PBS
Sherry Terrell-Webb, J.D.	Vice President and General Counsel
Dr. Pamela Holt	Executive Dean, Learning Support
Barbara A. Cannell	Executive Dean, Academic Learning
Jonathan Mies	Executive Director, Regional Campus
Dr. Patricia Nájera Torres	Executive Director, Regional Campus
Dr. Josephine Gómez	Dean, Community Education & Strategic Engagement
Dr. Sarah Adams	Dean, Enrollment Services
Vacant	Dean, General Education
Equan A. Burrows	Dean, Student Experience
Dr. Valencia Brown	Dean, Community and Human Services Pathway
Dr. Eric Gass	Dean, Healthcare Pathway
Carl Meredith	Dean, Business and Management Pathway
Dr. Michael Jenkins	Dean, STEM Academic & Career Pathway
Rebecca L. Alsup-Kingery	Dean, Manufacturing, Construction and Transportation Pathway
Dr. Michael Sitte	Dean, Creative Arts, Design and Media Pathway

Official Issuing Report

Paul Zinck, Vice President, Administration and Operations

Assisted by:

Eva Kuether, CPA, Chief Financial Officer

Suzanne Jarvis, CPA, Controller

Emilia Meinhardt, Budget Manager

Brenda Schmitt, Senior Financial Grants Administrator

Manessa Hopkins, Senior Accounting Manager

Patrick Mixdorf, Senior Analyst, Capital Assets

Patrick Kelly, Senior Accounting and Budget Analyst



December 11, 2025

To the Citizens, Board of Directors, College Community and the Other Stakeholders of the Milwaukee Area Technical College District:

The administration of Milwaukee Area Technical College District (District), also known as Milwaukee Area Technical College (MATC), presents the Annual Comprehensive Financial Report (ACFR) for the Fiscal Year 2025 (July 1, 2024 to June 30, 2025).

MATC is proud to serve more than 30,000 students with more than 180 associate degree, technical diploma, certificate and apprenticeship programs; providing a path to a family-sustaining income and strengthening the community we share.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including the various forms of disclosure (statements, graphs, tables and footnotes), rests with MATC's administration. To the best of our knowledge and belief, the presented data is accurate in all material respects and is presented in a manner designed to present fairly the financial position and results of operations of MATC. All disclosures necessary to enable the reader to gain an understanding of MATC's financial activities have been included.

This report, in our opinion, has been prepared in conformity with generally accepted accounting principles and is consistent with the legal reporting requirements of the State of Wisconsin. To supplement the required disclosures, the ACFR has been prepared with additional data in a readable format that provides a comprehensive summary of the District's financial data and operating results to meet the varying needs of the District's citizens, taxpayers, students, employees, financial institutions, intergovernmental agencies, community-based agencies and the Wisconsin Technical College System.

This ACFR is organized in three sections:

- Introductory Transmittal letter, District board members, organization charts
- Financial Management's Discussion and Analysis (MD&A), the independent certified public accountants' report, financial statements, notes to financial statements, required supplementary information and supplementary financial information
- Statistical Unaudited financial information, demographic information and other statistical data generally presented on a multi-year basis

Generally accepted accounting principles require that administration provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of the MD&A. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with the MD&A.

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

College Provides Critical Services with a Challenging Budget

MATC relies on three primary funding sources – student tuition and fees, District property tax and State support. Tuition is set by the Wisconsin Technical College System (WTCS). To accommodate the financial limitations of students and their families, a statutory tuition policy, which is based on a projection of costs and enrollments, is used by WTCS to establish District tuition rates. District property tax levies are subject to a revenue limit under current state law that prohibits WTCS’s 16 technical colleges from increasing their operational property tax levy amount by more than the increase in net new construction.

Between 2010 and 2022, U.S. public two-year and technical colleges lost roughly 2.5 million students, according to the National Student Clearinghouse Research Center. More recently, however, that trend has reversed. In spring 2025, undergraduate enrollment at public two-year colleges grew by 5.4%—the strongest increase of any higher-education sector. Year over year, fall 2024 enrollment at these institutions rose 5.8% compared with fall 2023, with vocational and trade-oriented colleges driving much of the growth.

Milwaukee Area Technical College (MATC) outpaced national gains, posting a 6.8% enrollment increase. The overall resurgence is being fueled largely by an uptick in dual-enrollment students—high schoolers taking college courses—as well as strong enrollment growth among adults aged 25 and older returning to school.

Greater Milwaukee communities turn to MATC to foster economic growth and viability by providing liberal arts and technical education, training, leadership and technological resources. Communities include those municipalities within the District (Milwaukee County, most of Ozaukee County, and portions of Washington and Waukesha counties) as well as the groups of people it serves (students, businesses and taxpayers). MATC connects its students and partners with area businesses and economic development organizations, responding with programming to meet current needs and anticipating where job growth is likely to take place. MATC proactively enhances its infrastructure and programming to ensure readiness to meet future needs. MATC has, since inception, helped people acquire knowledge and skills that will prepare them for a rewarding future in business, industry, health and service occupations.

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

MATC is Transforming Lives, Industry and Community

MATC offers **more than 180 affordable, high-quality programs connecting students to careers in as little as one to two years and a less expensive path to a four-year degree through more than 40 college and university transfer partners.** Credentials include associate of arts degrees, associate of science degrees, associate in applied science degrees, technical diplomas, advanced technical certificates, apprenticeship programs and other adult education services. The college also offers an accredited Adult High School, GED/HSED programming and English as a Second Language courses.

The college is accredited by the **Higher Learning Commission**, a regional accreditation agency that accredits degree-granting colleges and universities that are based in a 19-state region of the United States.

Return on Investment

Serving more than 30,000 students annually, MATC contributes over **\$1.4 billion in annual economic activity by our students, alumni, faculty and staff**, according to a January 2023 report from the respected labor market analytics firm Lightcast.

Graduates earn a significant return on the investment they make in MATC. For every dollar a student invests in the form of out-of-pocket expenses, the report found, he or she receives a cumulative of \$6.10 in higher future earnings. This calculation takes into account money that students would have earned had they been working instead of attending college.

Those future earnings add up. **The average MATC associate degree graduate will experience \$421,000 in higher earnings throughout their working years compared to someone with only a high school diploma or equivalent.** Society as a whole benefits from an increased economic base, raising prosperity in Wisconsin.

Taxpayers also will see **\$35.4 million in present value social savings connected to lower crime, lower unemployment, and increased health and wellness levels**, according to the report.

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

Building the Region's Diverse Middle-Skill Workforce

For more than a century, the college has responded to the urgent needs of the region it serves. Today, in the Milwaukee area and Wisconsin, the need for skilled workers remains. Key statistics underline the challenge: More than half of Wisconsin jobs — 55% — are middle-skill, according to the National Skills Coalition, yet just 48% of Wisconsin workers are trained to the middle-skill level and just 39% of Milwaukee County residents age 25+ have at least an associate degree, according to the U.S. Census Bureau. At the same time, our region has untapped talent: more than 180,000 adults in the MATC District have not received education beyond high school and another 135,000+ adults in the district have some college but did not earn a degree.

MATC is uniquely positioned to meet this need by activating untapped talent and economic mobility, while meeting industry needs for a workforce with in-demand skills. Meeting industry needs is an ongoing focus for the college. The below efforts outline additional examples of this capacity in action.

Affordability

Breaking down the financial barriers that stand between students and the education that provides a family-sustaining wage is critical. Milwaukee has historically ranked as one of the poorest large cities in the U.S.

MATC addresses this challenge by providing affordable pathways to in-demand careers. The college's costs for one year of tuition are a fraction of the cost of other higher educational opportunities at \$4,984 (associate degree or technical diploma) or \$6,265 (four-year transfer courses) for 2024-25 compared to as much as \$7,466 for a four-year public university and \$33,820 for area private colleges and universities.

Even with affordable tuition, a college education remains out of reach for far too many students. MATC scholarships are unlocking the doors to opportunity. These public-private partnerships leverage federal and state financial aid with private donations filling the gap between what aid provides and the cost of tuition.

MATC Scholarships

The MATC Promise for New High School Graduates was the first program of its kind in the state. In 2018, the college announced a major expansion and introduced the MATC Promise for Adults, which covers tuition for eligible adults to complete a degree connected to an in-demand career field. The MATC Promise for Adults is one of the nation's first college-based adult Promise programs.

Since both programs began, MATC has served more than 3,800 qualified students, 75%+ of whom are students of color. More than 800 students have already earned certificates, technical diplomas or associate degrees.

Interconnected: Industry Partnerships, Workforce Solutions and the MATC Foundation

Industry Partnerships. Public-private industry partnerships are a way of business at the college. More than 900 industry representatives help keep the curriculum current by serving on advisory committees. In the manufacturing sector, that means new advanced manufacturing programs to meet the needs of current and future employers.

Workforce Solutions. To meet the workforce needs of individual organizations and industry or geography-based groups of businesses, the college's Workforce Solutions department is a critical partner. MATC Workforce Solutions helps organizations upskill their teams, close their skills gaps and develop talent with customized and on-site training.

Philanthropic Support through the MATC Foundation. As the college's philanthropic partner, the MATC Foundation secures private contributions to expand access to education by providing scholarships, student emergency assistance, and industry-supported program investments. Since the launch of the MATC Promise in 2016, the Foundation has significantly increased support of rising student need - awarding \$18.55 million in scholarships, \$1.16 million in emergency grants, and supporting 15,493 students across the district.

During that time, annual support grew from \$395,000 for 505 students in 2016 to \$5.25 million for 2,926 students in 2025, a 600% increase in the number of students served each year. This growth reflects the expanding impact of scholarship programs and the community's continued investment in helping students gain the skills needed for in-demand, family-supporting careers.

In addition, the MATC Foundation is building on a pattern of major industry support. In 2021, Froedtert Hospital announced a \$6 million gift to the MATC Foundation, creating a 20-year fund that established the Froedtert Memorial Hospital Scholarship for eligible students in the college's Healthcare Academic & Career Pathway.

Also in 2021, MATC was selected for the inaugural cohort of the Johnson Controls Community College Partnership program. This support - \$100,000 to the MATC Foundation, annually for four years - enabled MATC to expand its high-quality, in-demand Heating, Ventilation and Air Conditioning (HVAC) program and establish an MATC HVAC training site at Milwaukee Public Schools' Barack Obama School of Career and Technical Education. This partnership provides earlier access to training in an in-demand career field and offers high school students the opportunity to earn college credit.

In 2025, the MATC Foundation received an additional \$300,000 commitment over three years from Johnson Controls, ensuring uninterrupted training for the next generation of professionals who will keep buildings safe and comfortable.

High School Partnerships

MATC's work to build the workforce and transform the lives of students begins before students enter college. The college continues to grow these opportunities. Since 2017-18, the college has significantly grown the number of students served and credits earned through dual enrollment, which allows students to earn both high school and college credit.

That year, MATC served about 1,900 students in dual enrollment program, which has approximately doubled to 3,643 by 2022-23. In the last year alone, the number grew by 8%. In 2017-18, these students earned 7,472 credits, more than doubling to 17,107 credits in 2022-23.

Dual enrollment efforts include students in Milwaukee and communities around the district.

Serving Justice-Impacted Individuals - Second Chance Pell

To meet the needs of all students, MATC was the first Wisconsin college to issue "Second Chance Pell Pilot Funding." The program allows eligible justice-impacted students to receive Pell Grants to fund education that will prepare them for in-demand careers. Successful graduates become eligible for skilled jobs and a family-supporting wage.

MATC offers several programs to help justice-impacted individuals take charge of their futures and shape their destinies.

Associate degrees are 60-credit programs which are available to individuals at 12 of the state's 20 correctional institutions. MATC graduated 145 Associate of Arts and Associate of Science degrees, with several scholars earning both degrees.

Classes are virtual. Preference is given to students who:

- Are within 2-5 years of mandatory release
- Demonstrate a financial need
- Have little or no financial support available from family
- Have a positive Conduct Report history

In-person Welding courses are offered at MATC's Education Center at Walker's Square for two of the state's Correctional Centers. The Second Chance Welding Fundamentals is a 17-credit certificate program and has been a huge success since the program started in 2018:

- 75 justice-impacted scholars have earned certificates
- Of the 75, seven have earned Welding Technical diplomas
- 100% of individuals in the program have found employment after release
- More than half of 215 participants have graduated with a 3.5 or greater GPA

Re-Entry Services

MATC offers classes, technology, materials, employment partnerships and support services to justice-impacted individuals, including those who were formerly incarcerated.

Our goal is to reduce barriers for successful re-entry, increase employability skills and opportunities, and reduce recidivism.

Guided Pathways to Improve Success

To help more students graduate, meet employer needs and ensure economic growth, the college continues to implement a new student experience that drives greater success. MATC is using the nationally recognized Guided Pathways model. The 2023-24 academic year was the fourth in which all students experienced this new model.

Guided Pathways puts students on a career path, helps students stay on the path, and provides more intentional and intensive support to reduce performance gaps across student groups so all students can succeed.

To support this new student experience, MATC reorganized its 180+ programs into seven Academic and Career Pathways and each features a team designed to serve students' academic and nonacademic needs. The college also reorganized its overall structure, including a new integrated academics and student services team that models the integrated support found in each Pathway.

The college enhanced this work through participation in Achieving the Dream, a network of 250 community and technical colleges “focused on helping their students, particularly low-income students and students of color, achieve their goals for academic success, personal growth and economic opportunity.”

And as a leader in equity in higher education with a commitment to success for all students, Milwaukee Area Technical College has joined “Moon Shot for Equity,” a national initiative led by education firm EAB aimed at ending equity gaps in higher education by 2030.

All of these efforts have yielded results. Most notably, more of our students are graduating on time. The graduation rate for students coming to college for the first time and seeking a degree has grown by 6 percentage points in the last two years alone. (Specifically, this refers to those who started in Fall 2018 and completed by Fall 2021 compared to those who started in Fall 2020 and finished in Fall 2023). In addition to more students graduating, the rate of students transferring to a four-year university also grew by 6 percentage points over the past two years. Our four-year transfer programs are among our most popular.

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

Sustainable Activities

MATC is deeply committed to improving its operational sustainability and educating its students on sustainable real-world solutions while equipping them with knowledge and skills for the sustainable economy. MATC offers comprehensive, interdisciplinary education and training opportunities in energy engineering, environmental health and water quality technology, culinary arts, horticulture, natural sciences, sociology, economics, sustainability and renewable energy. The college's offerings in wind, solar and geothermal energy are built on the solid foundation of programs in basic energy engineering and technology. The Center for Energy Conservation and Advanced Manufacturing (ECAM) provides six instructional laboratories that feature a full complement of renewable energy technologies.

In FY25, energy efficiency projects included continual efforts lighting conversions to LED, HVAC updates including digital controls upgrades resulting in increasing comfort and reducing energy consumption, and maintenance of existing renewable sites. Projects completed in FY25 received rebates in Focus on Energy incentives. The wind turbine at the Mequon Campus continues to be a strong energy producer in FY25. The solar arrays at the Mequon Campus and Oak Creek Campus performed well producing electricity as predicted in FY25. MATC started the high efficiency boiler project at the Downtown Milwaukee Campus that will receive \$100k+ incentives from Focus on Energy once complete in addition to reduced energy costs, and reducing the dependence on the steam utility.

Milwaukee PBS: A Community Resource

The MATC District Board is the license holder for Milwaukee PBS, WMVS and WMVT, and digital channels 10.1 - 10.3 and 36.1 - 36.3. The station produces four ongoing local series and airs numerous specials throughout the year, in addition to noncommercial education and entertainment programs. The stations also provides digital-only content for the Milwaukee PBS website and YouTube channel. The stations are available at no cost to viewers who use an antenna.

The stations:

- Are available to an estimated 2.1 million potential viewers
- Reach as far south as northern Illinois, west into Jefferson County and north into Sheboygan and Fond du Lac counties
- Serve as the hands-on training facility for over 90 MATC students in the Television and Video Production and eProduction associate degree programs.

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

Accounting System

In developing and improving the District's accounting system, consideration is given to the adequacy of internal controls. Internal accounting controls within the District are designed to provide reasonable assurance regarding:

- The safeguarding of assets against loss from unauthorized use or disposition
- The reliability of financial records for preparing the basic financial statements and maintaining accountability for assets
- The preparation of easily interpreted financial statements
- The concept of reasonable assurance recognizes that the cost of the control should not exceed the benefits to be derived
- The evaluation of costs and benefits requires estimates and judgments by management

The District maintains a Finance Division that is responsible for developing and monitoring controls, developing and monitoring the budget, internal and external financial reporting, coordinating external audits and reviews, and financial analysis. All internal control evaluations occur within the above framework. We believe the District's internal accounting and administrative controls adequately safeguard assets, provide reasonable assurance as to the proper recording of financial transactions and provide meaningful information to aid in administration.

Budgetary System

The District's annual budget is prepared by fund and function on the basis of sources and uses of funds in accordance with requirements of the Wisconsin Technical College System Board. These budget requirements include administrative review, public hearings, and passage by the MATC District Board prior to June 30, of each year. When the MATC District Board adopts the budget, it establishes the proposed dollar amount of the operational and debt service tax levy, not the final mill rates. Actual valuation figures are not available until October, at which time operational and debt service mill rates are established. Budgeted amounts are controlled by function within funds, with modification or changes of the approved budget possible upon approval by a two-thirds vote of the MATC District Board. Capital outlays for multi-year projects are budgeted in total upon the planned inception of the project.

Cash Management

In keeping with the District's policy, all investments of excess funds are made in a conservative, prudent and secure manner. Cash temporarily idle during the year is invested in the State of Wisconsin Local Government Investment Pool, and savings accounts at JP Morgan Chase Bank.

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

Risk Management

MATC has joined the other colleges in WTCS to form District Mutual Insurance, which provides insurance for property, liability, worker's compensation and other risk insurance. Prior to 2004, MATC self-insured worker's compensation and continues to resolve claims based on injuries that occurred during the self-insurance period. The District continues to be proactive in its approach to safety and job health issues. Employees are trained in the proper use of personal protective equipment, such as proper footwear and eyewear, dust and mist respirators, hard hats, blood-borne pathogens and noise protection. The District also conducts loss control surveys, inspects the premises for exposures and makes appropriate corrections. In addition, the District has a self-insured status for health and dental insurance. The District also works closely on employee relations, student services and academic areas to minimize risk of litigation in those areas.

Economic Future

The Milwaukee County region is positioned for steady growth over the coming years, but accompanies demands for a workforce with adaptability and learnability. The new national economic focus limiting exports signals an increase in manufacturing, construction, and technology sectors, so MATC's pathways in Manufacturing, Construction & Transportation Pathway continue to map well to employer needs. Alternatively, the adoption of AI and robotics is reducing the demand for mathematical, warehouse and some entry level occupations, however other STEM-related and skilled trade sectors remain unaffected. According to projections from the Wisconsin Department of Workforce Development, Milwaukee County employment is expected to grow slightly from the current 3.7% which historically correlates to increases in enrollment. The demand for upskilled employees possessing learnability underscores MATC's role serving Milwaukee County.

Independent Audit

An annual audit of the basic financial statements of the District by a firm of independent certified public accountants is required by MATC District Board policy. This requirement has been complied with, and the independent auditors' opinion is included herein.

Acknowledgment

Preparation of this report was made possible through the efforts of the Finance Division and the District's independent auditors, Baker Tilly US, LLP, Certified Public Accountants.

Respectfully submitted,



Deborah Hamlett
VP and General Manager
Milwaukee PBS

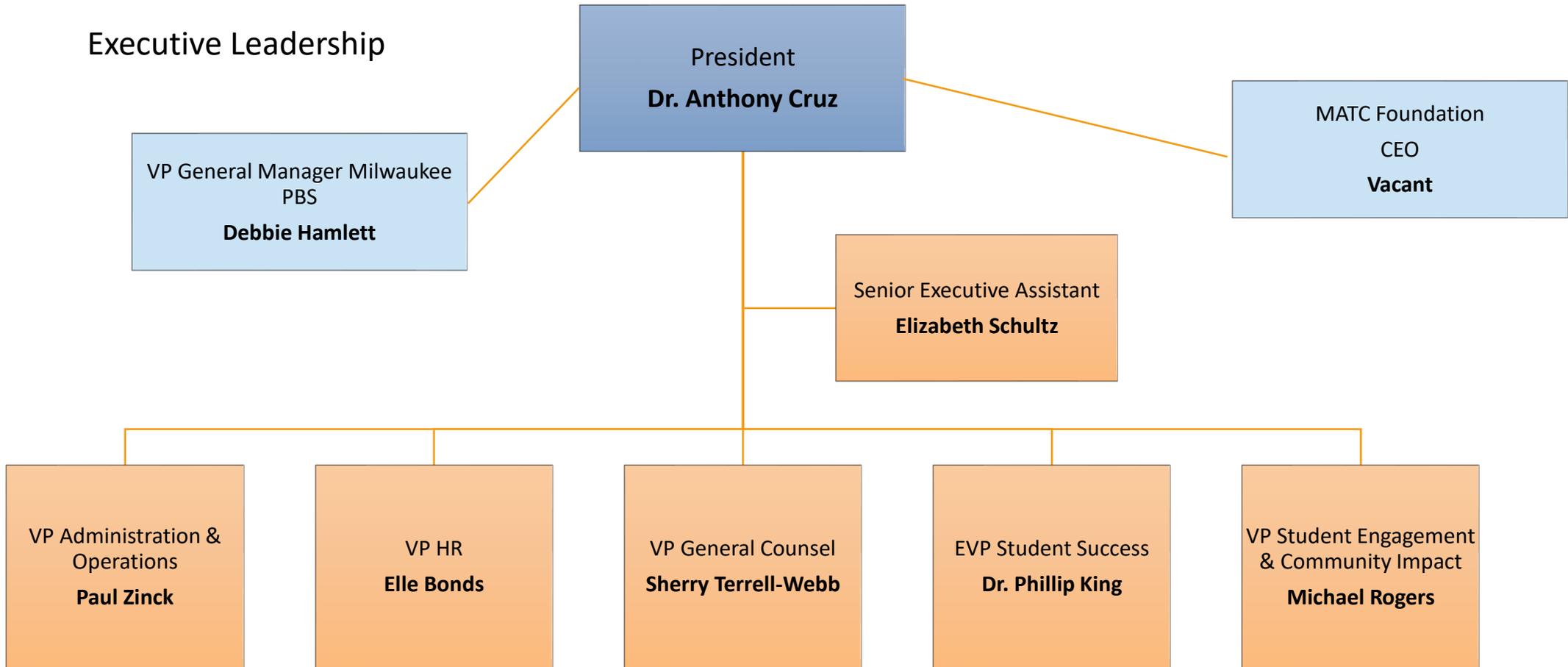


Anthony Cruz, Ph.D.
MATC President

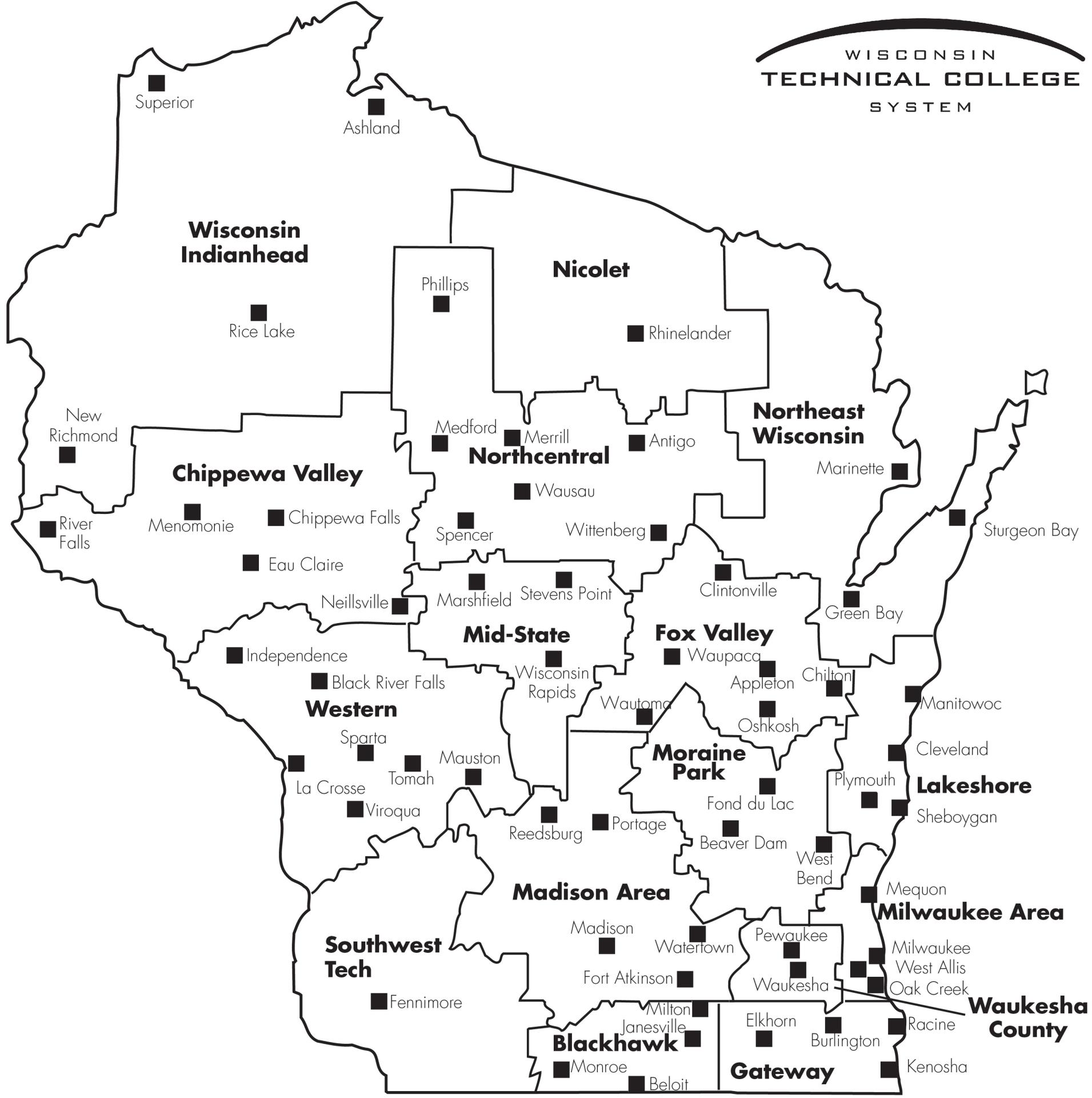


Paul W. Zinck
Vice President, Administration &
Operations, MATC

Executive Leadership



WISCONSIN
TECHNICAL COLLEGE
 SYSTEM



FINANCIAL SECTION

Independent Auditors' Report

To the Board of Directors of
Milwaukee Area Technical College District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities, the discretely presented component unit, and the aggregate remaining fund information of the Milwaukee Area Technical College District, as of and for the years ended June 30, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the Milwaukee Area Technical College District's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, the discretely presented component unit, and the aggregate remaining fund information of the Milwaukee Area Technical College District, Wisconsin, as of June 30, 2025 and 2024 and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Milwaukee Area Technical College Foundation, Inc., a discretely presented component unit. Those statements were audited by other auditors, whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for Milwaukee Area Technical College Foundation, Inc. are based solely on the report of the other auditors.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (GAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Milwaukee Area Technical College District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of Milwaukee Area Technical College Foundation, Inc. were not audited in accordance with *Government Auditing Standards*.

Emphasis of Matter

As discussed in Note 1, the Milwaukee Area Technical College District adopted the provisions of GASB Statement No. 101, *Compensated Absences*, effective July 1, 2024. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Milwaukee Area Technical College District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Milwaukee Area Technical College District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Milwaukee Area Technical College District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Milwaukee Area Technical College District's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the Introductory Section and Statistical Section as listed in the accompanying table of contents but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2025 on our consideration of the Milwaukee Area 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 and other matters. The purpose of that report is solely 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 effectiveness of the Milwaukee Area Technical College District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Milwaukee Area Technical College District's internal control over financial reporting and compliance.

Baker Tilly US, LLP

Milwaukee, Wisconsin
December 11, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

(UNAUDITED)

Milwaukee Area Technical College District (MATC or District) Management's Discussion and Analysis (MD&A) of the District's financial condition provides an overview of financial activity for Fiscal Year 2024-2025 (FY24-25), identifies changes in financial positions when compared with Fiscal Year 2023-2024 (FY23-24) and is provided to assist the reader of the accompanying financial statements with focusing on the noteworthy financial issues for FY24-25 and FY23-24.

The primary mission of a public institution of higher education is to provide education and training. In addition, MATC actively participates in community activities and operates Milwaukee PBS. The District prioritizes maintaining financial viability to ensure it can continue to meet its mission into the future. Therefore, net position is accumulated as required to ensure that there are sufficient reserve funds for future operations and implementation of new programs. The MD&A provides summary level financial and operations information and should be read in conjunction with the accompanying financial statements and statistical summaries.

The Annual Comprehensive Financial Report (ACFR) is an accumulation of various financial, statistical and informational reports which focus on the financial condition of the District, the results of operations and the cash flows of the District as a whole. The ACFR is prepared in accordance with the 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 Colleges and Universities*.

Statement of Revenues, Expenses, and Changes in Net Position

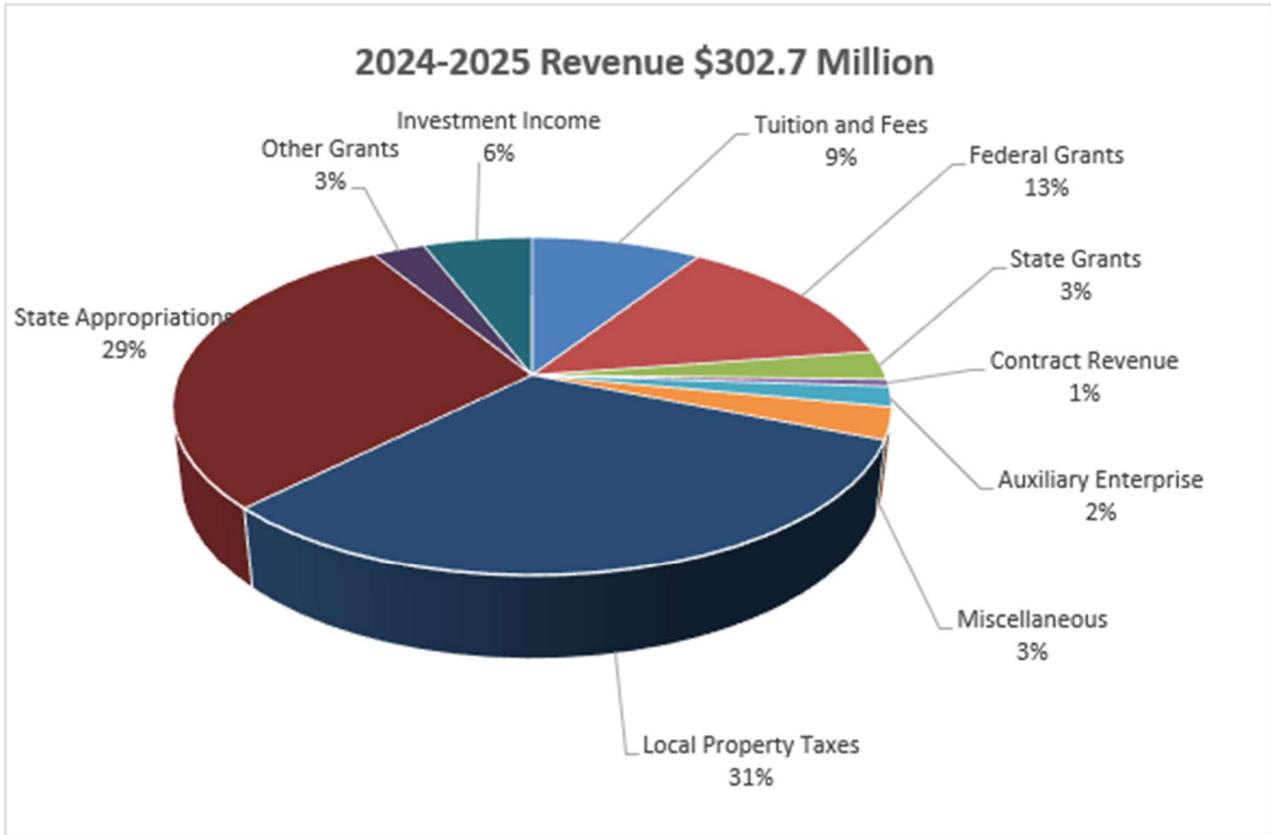
The Statement of Revenues, Expenses and Changes in Net Position presents the revenues earned and expenses incurred during the operation of the District during a fiscal year (July 1, to June 30). Activities of the District are reported as either operating or non-operating.

Operating activities include the general unrestricted operation, the restricted special revenue operations, the capital projects (facility construction, renovations and equipment purchases) operations, the debt service operation, the enterprise operations (Milwaukee PBS, Food Service, Book Stores, Child Care and the downtown Milwaukee parking garage). As a public college, the District reports an operating deficit or loss, since the financial reporting model classifies state appropriations and property taxes as non-operating revenues. The reduction of the capital assets associated with its use is reflected in the financial statements as depreciation, which amortizes the cost of an asset over its expected useful life.

Revenues:

The following presentation and discussion evaluate both operating and non-operating revenue. Three years of information is presented to allow the reader to evaluate trends.

				CHANGE 2025 - 2024		CHANGE 2024 - 2023	
	2025	2024	2023	\$	%	\$	%
Operating Revenues:							
Tuition and Fees	\$ 27,712,011	\$ 27,599,340	\$ 21,118,963	\$ 112,671	0.41%	\$ 6,480,377	30.69%
Federal Grants	40,835,192	32,529,163	45,324,822	8,306,029	25.53%	(12,795,659)	-28.23%
State Grants	8,339,420	8,393,660	7,148,623	(54,240)	-0.65%	1,245,037	17.42%
Contract Revenue	2,053,298	1,935,154	1,563,010	118,144	6.11%	372,144	23.81%
Auxiliary Enterprise	5,849,088	5,450,731	5,240,574	398,357	7.31%	210,157	4.01%
Miscellaneous	9,190,989	11,927,995	7,464,881	(2,737,006)	-22.95%	4,463,114	59.79%
Total Oper. Rev.	93,979,998	87,836,043	87,860,873	6,143,955	6.99%	(24,830)	-0.03%
Non-Operating Revenues:							
Local Property Taxes	95,121,120	93,270,756	91,480,646	1,850,364	1.98%	1,790,110	1.96%
State Appropriations	87,315,815	84,787,638	84,389,144	2,528,177	2.98%	398,494	0.47%
Other Grants	8,530,796	7,506,564	7,305,338	1,024,232	13.64%	201,226	2.75%
Investment Income	17,718,524	18,047,129	9,588,223	(328,605)	-1.82%	8,458,906	88.22%
Total Non-Oper. Rev.	208,686,255	203,612,087	192,763,351	5,074,168	2.49%	10,848,736	5.63%
Total Revenues:	\$ 302,666,253	\$ 291,448,130	\$ 280,624,224	\$ 11,218,123	3.85%	\$ 10,823,906	3.86%



- **Operating revenues** are the charges for services offered by the college.

FY 2024-25

- Tuition and Fees Revenue grew \$2,981,579 (6.9%) compared to the prior year, though this increase was substantially offset by a \$2,868,908 (198.2%) rise in scholarship allowances. Consequently, net Tuition and Fees Revenue advanced by just \$112,671 (0.41%), while actual full-time equivalent (FTE) enrollment climbed 6.77% year-over-year.
- Federal Revenues climbed \$8,306,029 (25.5%) in FY2025, driven predominantly by a \$6,315,933 (26.1%) increase in Pell Grant awards to students.
- FY2025 State Grants fell by \$54,240, a decrease of 0.65%.
- FY2025 Auxiliary Revenues grew by \$398,357, up 7.3% from the prior year.

▪ **Operating revenues (Cont.)**

FY 2023-24

- Tuition and Fees Revenue experienced an increase of \$6,480,377, or 30.7%. This was primarily due to an increase in enrollments and a 1.9% increase in tuition. Actual full-time equivalents (FTEs) increased 4% from prior year enrollments.
- Federal Revenues have decreased by \$12,795,659, or 28.2%, in FY2024. This substantial decrease is due to the expected expiration of Higher Education Emergency Relief Fund (HEERF) grants. These funds had been used to cover institutional expenses incurred in responding to the Pandemic.
- State Grants have increased by \$1,245,037, or 17.4%, in FY2024.
- Auxiliary Revenues have increased slightly in FY2024 by \$210,157, or 4.0%.

- **Non-operating revenues** represents funds that are obtained to support operations but are not directly related to operating activity. Wisconsin legislation subsidizes the operating expense of the sixteen (16) technical colleges by authorizing the allocation of state General Purpose Revenue (GPR) and authorizing the individual colleges to levy property taxes in the municipalities which they serve.

FY 2024-25

- Property tax revenue grew by \$1,850,364 (1.98%) in FY2025, reflecting allowable adjustments to MATC's District Revenue Limit based on increased valuations from aggregate new construction.
- The District received \$2,528,177 more in State appropriations during FY2025, representing a 2.98% increase.
- MATC recorded \$17,718,524 in investment income during FY2025, reflecting the impact of the decrease in interest rates.

▪ **Non-operating revenues (Cont.)**

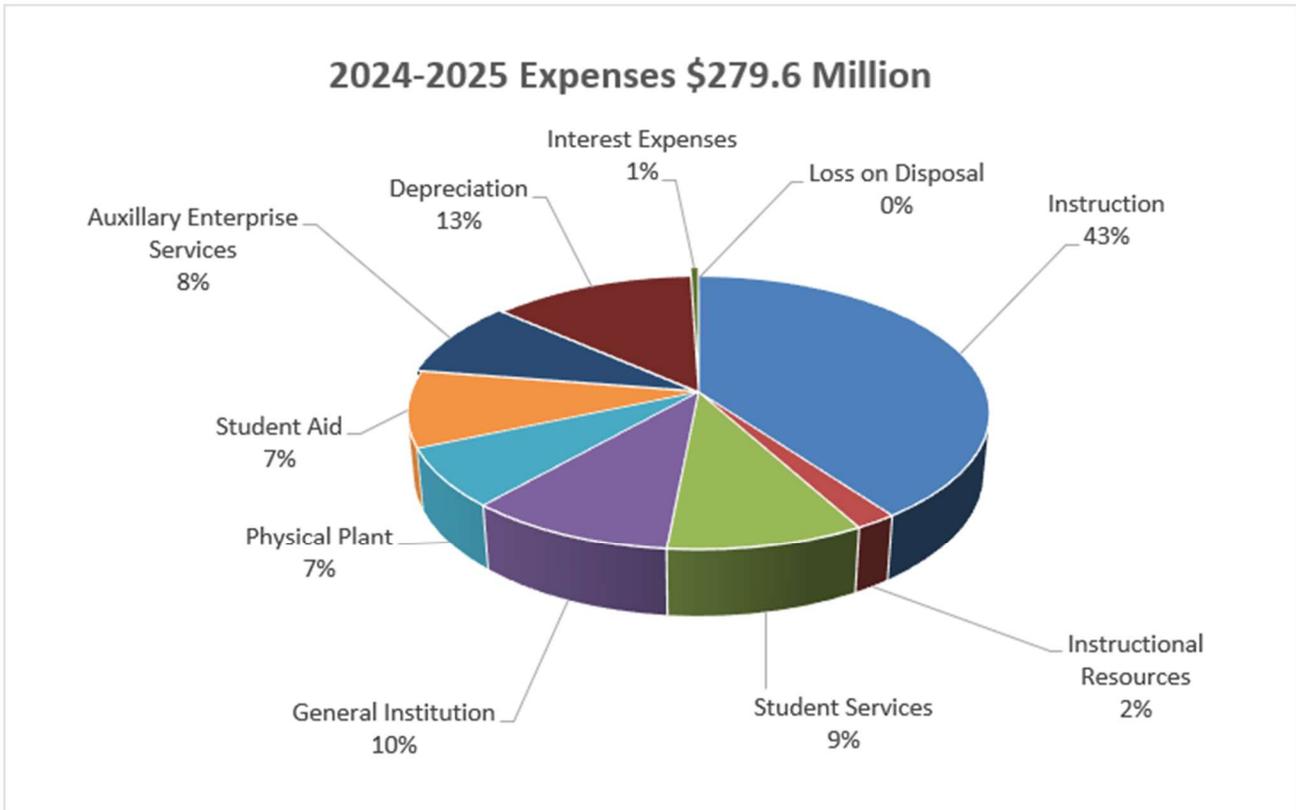
FY 2023-24

- Property tax revenue increased by 1.9%, or \$1,790,110, in FY2024 due to allowable increases to MATC's District Revenue Limit due to District valuation increases for aggregate new construction.
- State appropriations increased by \$398,494, or .5%, in FY2024.
- MATC is reporting \$11,927,995 in investment gains in FY2024, driven by an increase in interest rates.

Expenses:

The following presentation and discussion evaluate both operating and non-operating expenditures. Three years of information is presented to allow the reader to evaluate trends.

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>CHANGE 2025 - 2024</u>		<u>CHANGE 2024 - 2023</u>		
				<u>\$</u>	<u>%</u>	<u>\$</u>	<u>%</u>	
Operating Expenses:								
Instruction	\$ 119,193,235	\$ 108,109,465	\$ 107,533,797	\$ 11,083,770	10.25%	\$ 575,668	0.54%	
Instructional Resources	5,258,418	5,082,061	4,552,097	176,357	3.47%	529,964	11.64%	
Student Services	25,049,219	25,612,288	25,110,702	(563,069)	-2.20%	501,586	2.00%	
General Institutional	28,587,882	24,351,834	26,096,377	4,236,048	17.40%	(1,744,543)	-6.69%	
Physical Plant	19,583,830	21,290,874	18,295,705	(1,707,044)	-8.02%	2,995,169	16.37%	
Student Aid	19,500,329	16,171,707	24,367,555	3,328,622	20.58%	(8,195,848)	-33.63%	
Auxiliary Enterprise Services	22,421,125	21,443,383	24,042,537	977,742	4.56%	(2,599,154)	-10.81%	
Depreciation	37,213,039	35,343,107	35,670,959	1,869,932	5.29%	(327,852)	-0.92%	
Total Oper. Expenses:	276,807,077	257,404,719	265,669,729	19,402,358	7.54%	(8,265,010)	-3.11%	
Non-Operating Expenses:								
Interest Expenses	2,787,835	1,780,516	1,099,739	1,007,319	56.57%	680,777	61.90%	
Loss on Disposal	719	8,722	48,164	(8,003)	-91.76%	(39,442)	-81.89%	
Total Non-Oper. Exp.	2,788,554	1,789,238	1,147,903	999,316	55.85%	641,335	55.87%	
Total Expenses:	\$ 279,595,631	\$ 259,193,957	\$ 266,817,632	\$ 20,401,674	7.87%	\$ (7,623,675)	-2.86%	



- **Operating expenses** are costs related to the programs of the District.

FY 2024-25

- Total Operating expenses grew by \$19,402,358 in FY2025, with the largest increases occurring in Instruction (\$11,083,770), General Institutional (\$4,236,048), Student Aid (\$3,328,622), and Depreciation (\$1,869,932). These gains were partially offset by reductions in Physical Plant (\$1,707,044) and Student Services (\$563,069). The redistribution across functional categories reflects increased compensation and fringe benefit costs, along with revised actuarial assumptions for prior-period other postemployment benefit (OPEB) obligations. Under Wisconsin Technical College System (WTCS) guidelines, prior-period OPEB expenses are reported as General Institutional costs, while current-period expenses are allocated to their respective functions. Additional increases include Institutional Support (\$176,357) and Auxiliary Services (\$977,742).

- **Operating expenses (Cont.)**

FY 2023-24

- Total Operating expenses decreased by \$8,265,010 in FY2024, primarily driven by decreases of \$7,694,262 in Student Service and Student Aid off-set by an increase of \$2,995,169 in Physical Plant, \$575,668 in Instruction and \$529,964 in Instructional Resources expense. This shift in expense between functions is a result of lower actuarial assumptions related to prior period other postemployment benefit costs (OPEB) . Prior period OPEB expenses are classified as General Institutional costs when they related to a prior period but when considered a current period expense the cost is allocated to the specific function, per the Wisconsin Technical College System (WTCS). Additional reductions include a decrease of \$1,744,543 in General Institutional and \$2,599,154 in Auxiliary Services Expense.

- **Non-Operating expenses** consist of interest expense associated with debt issued to finance capital projects and equipment.

FY 2024-25

- FY2025 interest expense grew by \$1,007,319 (56.6%), attributable to increased borrowing costs stemming from the broader upward trend in interest rates.
- Loss on disposal of assets declined \$8,003 due to specific asset disposals processed in FY2025.

FY 2023-24

- Interest expense increased by \$680,777, or 61.9%, in FY2024, reflecting an increase in the District's borrowing rate due to the rise in overall interest rates.
- Loss on disposal of assets decreased by \$39,442 due to specific inventory counts and adjustments which occurred in FY2024.

Statement of Net Position

The Statement of Net Position includes all assets and deferred outflows of resources (items that the District owns and the amounts owed to the District by others) and liabilities and deferred inflows of resources (what the District owes to others and what has been collected from others before the services have been provided).

Statement of Net Position (Cont.)

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 the District, regardless of when cash is exchanged. Below is a condensed Statement of Net Position:

	<u>2025</u>	<u>2024</u>	<u>2023</u>	CHANGE 2025 - 2024		CHANGE 2024 - 2023	
				\$	%	\$	%
ASSETS							
Cash and cash equivalents	\$ 225,563,863	\$ 218,785,587	\$ 210,192,504	\$ 6,778,276	3.10%	\$ 8,593,083	4.09%
Net capital assets	265,816,916	258,914,837	258,581,934	6,902,079	2.67%	332,903	0.13%
Other assets	62,915,865	50,880,300	44,209,449	12,035,565	23.65%	6,670,851	15.09%
Total Assets	554,296,644	528,580,724	512,983,887	25,715,920	4.87%	15,596,837	3.04%
DEFERRED OUTFLOWS OF RESOURCES							
Deferred Outflows Related to OPEB	2,400,398	1,316,187	1,506,444	1,084,211	82.38%	(190,257)	-12.63%
Deferred Outflows Related to Pensions	54,528,107	81,103,050	128,013,716	(26,574,943)	-32.77%	(46,910,666)	-36.65%
Total Deferred Outflows of Resources	56,928,505	82,419,237	129,520,160	(25,490,732)	-30.93%	(47,100,923)	-36.37%
LIABILITIES							
Current liabilities	69,219,333	57,551,279	58,526,061	11,668,054	20.27%	(974,782)	-1.67%
Net OPEB liability	24,116,078	29,562,343	45,760,490	(5,446,265)	-18.42%	(16,198,147)	-35.40%
Net Pension liability	10,027,948	9,569,109	35,375,932	458,839	4.80%	(25,806,823)	-72.95%
Long-term liabilities	63,156,870	59,657,072	58,764,856	3,499,798	5.87%	892,216	1.52%
Total Liabilities	166,520,229	156,339,803	198,427,339	10,180,426	6.51%	(42,087,536)	-21.21%
DEFERRED INFLOWS OF RESOURCES							
Deferred inflows related to pensions	29,263,963	51,134,522	74,124,703	(21,870,559)	-42.77%	(22,990,181)	-31.02%
Deferred inflows related to OPEB	19,125,406	30,510,467	29,322,326	(11,385,061)	-37.32%	1,188,141	4.05%
Unearned television grant	2,243,009	2,013,249	1,881,932	229,760	11.41%	131,317	6.98%
Total Deferred Inflows of Resources	50,632,378	83,658,238	105,328,961	(33,025,860)	-39.48%	(21,670,723)	-20.57%
NET POSITION							
Net investment in capital assets	219,648,726	215,185,871	209,570,132	4,462,855	2.07%	5,615,739	2.68%
Restricted	26,940,822	27,343,721	26,972,677	(402,899)	-1.47%	371,044	1.38%
Unrestricted surplus	147,482,994	128,472,328	102,204,938	19,010,666	14.80%	26,267,390	25.70%
Total Net Position	\$ 394,072,542	\$ 371,001,920	\$ 338,747,747	23,070,622	6.22%	32,254,173	9.52%

FY2024-25

- The District's cash and investments rose \$6,778,276, a 3.1% increase in FY2025, primarily attributable to investment performance within the FCC Trust.

FY 2023-24

- Cash and investments increased by \$8,593,083, or 4.1%, in FY2024 primarily due to investment gains reported by the District's FCC Trust.

The District has diversified sources of revenue consisting of local property taxes, State aid, student fees, federal and state grants, and other sources to meet the expenses of the District.

Capital Assets and Debt Amortization

This District's investment in capital assets as of June 30, 2025 and 2024 amounted to \$265,816,916 and \$258,914,837 (net of accumulated depreciation) respectively. This investment in capital assets includes land, land improvements, buildings and improvement, assets under construction and movable equipment.

As of June 30, 2025 and 2024, the District had general obligation debt outstanding of \$78,725,000 and \$76,780,000, respectively. The District's general obligation debt continues to maintain a Moody's Investor Service of Aa1 rating, and the District continues to meet its entire debt service requirement. Ninety (90) percent of all general obligation debt is scheduled to be repaid in five years. The debt reflects a borrowing of \$44 million in the current year to finance investment in energy consumption reduction efforts, instructional equipment needs and information technology needs. The current debt adequately replaces, maintains and expands equipment and facility needs of the District.

More detailed information about the District's capital assets and long-term liabilities are presented in Notes 10 and 6 respectively of the financial statements enclosed.

Economic Factors

The District is the largest in the WTCS group of technical colleges. The District consists of Milwaukee County, Ozaukee County and small portions of Washington and Waukesha Counties. This area is fortunate to have strong baccalaureate colleges which have articulation agreements with the District. The area attracts large employers and startup businesses. Moody's believes that employment opportunities and long-term economic stability will return to the region based on the sizable manufacturing, financial, governmental and health care sectors within the district's boundaries. The District's bonds are rated Aa1, the City of Milwaukee's bonds are rated A3, Ozaukee County has an AAA rating, next to the highest, and Milwaukee County is rated Aa2 by Moody's.

The key to Milwaukee and the surrounding areas economic sustainability is having a workforce trained for the new jobs that will be created during the next five years. Individuals, community leaders as well as employers are looking to the District to provide such training. Jobs in health care, green manufacturing and renewable energy and energy efficiency will be included. The District has been developing curriculum to meet these changing needs for several years and is prepared to meet the challenge.

The Milwaukee metropolitan area has a strong history as a major manufacturing center, particularly as a world leader in capital equipment production. Many nationally and internationally known companies are located in the District. The companies participate in diverse markets including heavy plate welding, energy management, aerospace, defense, robotics, medical equipment, software development and gaming design.

Metropolitan Milwaukee is also one of the world's leaders in manufacturing industrial controls, x-ray apparatus, mining machinery, hoists, industrial cranes as well as speed changers, drives and gears. Printing, publishing, advertising and meat production are included in the soft goods industries.

Wisconsin's cultural, commercial and financial center is located in the City of Milwaukee. The Milwaukee Symphony Orchestra, the Florentine Opera, the Milwaukee Bucks and Brewers all call Milwaukee home. The Milwaukee Museum, Zoo, Discovery World, The Harley Davidson Museum and Milwaukee Art Museum are all destination locations drawing tourism to the city.

The stability of the metropolitan Milwaukee area as a business and residential area has long been strengthened by financial resources provided through some of the largest banks in the Midwest. There are numerous savings and loan associations, credit unions, investment banks and other financial establishments in the Milwaukee Metropolitan Area.

The unique mix of business opportunities and metropolitan entities provides the District an economic base that has varying economic cycles. Unlike metropolitan areas such as Pittsburgh or Detroit that were heavily involved in one or a few industries, Milwaukee has weathered economic changes better than most urban communities. While the highs are not as high the lows are not as low. Milwaukee has demonstrated that it can reinvent its strong economic base as industry and technology evolves.

The District has acted as good stewards of its resources during Fiscal Year 2024-2025 and is prepared financially and operationally for the challenges that accompany the diverse and evolving economic climate.

Request for Information

This MD&A and associated financial and statistical reports are designed to provide a general overview of the District's finances for those with an interest in the financial operations of the District. Questions concerning the information provided in these reports or requests for additional financial information should be addressed to the Chief Financial Officer at 700 West State Street, Milwaukee, WI 53233.

BASIC FINANCIAL STATEMENTS

Milwaukee Area Technical College District

 Statements of Net Position
 June 30, 2025 and 2024

	Primary Government		Component Unit	
	2025	2024	2025	2024
Assets and Deferred Outflows of Resources				
Current Assets				
Cash and cash equivalents (Note 2)	\$ 158,840,244	\$ 157,375,228	\$ 1,879,053	\$ 1,356,395
Restricted cash and cash equivalents (Note 2)	2,352,088	1,914,963	951,821	474,626
Property tax receivable	15,145,038	15,275,619	-	-
Accounts and other receivables, net (Note 4 and Note 14)	41,027,170	31,997,422	758,844	1,053,828
Due from student and other groups	64,360	82,020	-	-
Inventory	682,053	732,223	-	-
Prepaid expenses	5,997,244	2,793,016	28,046	32,159
Total current assets	<u>224,108,197</u>	<u>210,170,491</u>	<u>3,617,764</u>	<u>2,917,008</u>
Noncurrent Assets				
Restricted cash and cash equivalents (Note 2)	64,371,531	59,495,396	-	-
Investments (Note 14)	-	-	42,065,684	38,934,467
Accounts and other receivables, net (Note 4 and Note 14)	-	-	513,326	951,198
Capital assets, net of accumulated depreciation (Note 10)	-	-	-	-
Land	7,981,596	7,981,596	-	-
Construction in progress	3,842,858	1,203,064	-	-
Other capital assets	242,396,794	240,382,630	-	-
Subscription based IT assets	11,595,668	9,347,547	-	-
Total noncurrent assets	<u>330,188,447</u>	<u>318,410,233</u>	<u>42,579,010</u>	<u>39,885,665</u>
Total assets	<u>554,296,644</u>	<u>528,580,724</u>	<u>46,196,774</u>	<u>42,802,673</u>
Deferred Outflows of Resources				
Deferred outflows related to OPEB (Note 8)	2,400,398	1,316,187	-	-
Deferred outflows related to pensions (Note 7)	54,528,107	81,103,050	-	-
Total Deferred Outflows of Resources	<u>56,928,505</u>	<u>82,419,237</u>	<u>-</u>	<u>-</u>
Liabilities, Deferred Inflows of Resources and Net Position				
Current Liabilities				
Accounts payable	2,420,847	1,973,329	792,854	292,801
Accounts payable, restricted	4,232,211	1,115,819	-	-
Accrued liabilities	14,360,125	13,144,026	-	-
Accrued liabilities, restricted	500,307	619,818	-	-
Accrued interest payable	299,881	267,457	-	-
Unearned program and material fees	6,030,155	4,518,456	-	-
Due to student and other groups	2,636,703	2,662,783	-	-
Current portion of long-term obligations (Note 6)	30,355,000	29,745,000	-	-
Current portion of subscription based IT arrangement (Note 11)	3,562,026	2,586,652	-	-
Current portion of compensated absences (Note 6)	4,822,078	917,939	-	-
Total current liabilities	<u>69,219,333</u>	<u>57,551,279</u>	<u>792,854</u>	<u>292,801</u>
Long-term obligations (Note 6)	-	-	-	-
General obligation notes payable	50,701,820	49,555,656	-	-
Subscription based IT arrangement	5,128,414	3,958,277	-	-
Compensated absences	7,326,636	6,143,139	-	-
Net OPEB liability (Note 8)	24,116,078	29,562,343	-	-
Net pension liability (Note 7)	10,027,948	9,569,109	-	-
Total long-term obligations	<u>97,300,896</u>	<u>98,788,524</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>166,520,229</u>	<u>156,339,803</u>	<u>792,854</u>	<u>292,801</u>
Deferred Inflows of Resources				
Deferred inflows related to pensions (Note 7)	29,263,963	51,134,522	-	-
Deferred inflows related to OPEB (Note 8)	19,125,406	30,510,467	-	-
Unearned television grant	2,243,009	2,013,249	-	-
Total deferred inflows of resources	<u>50,632,378</u>	<u>83,658,238</u>	<u>-</u>	<u>-</u>
Net Position				
Net investment in capital assets (Note 10)	219,648,726	215,185,871	-	-
With donor restrictions (Note 14)	-	-	42,123,820	39,990,138
Without donor restrictions (Note 14)	-	-	3,280,100	2,519,734
Restricted for:	-	-	-	-
Debt service	26,940,822	27,343,721	-	-
Unrestricted	147,482,994	128,472,328	-	-
Total net position	<u>\$ 394,072,542</u>	<u>\$ 371,001,920</u>	<u>\$ 45,403,920</u>	<u>\$ 42,509,872</u>

See notes to financial statements

Milwaukee Area Technical College District

Statements of Revenues, Expenses and Changes in Net Position
Years Ended June 30, 2025 and 2024

	Primary Government		Component Unit	
	2025	2024	2025	2024
Operating Revenues				
Student tuition and program fees, net of scholarship allowances of \$18,592,902 and \$15,723,994 for 2025 and 2024, respectively	\$ 27,712,011	\$ 27,599,340	\$ -	\$ -
Federal grants	40,835,192	32,529,163	-	-
State grants	8,339,420	8,393,660	-	-
Contract revenue	2,053,298	1,935,154	-	-
Auxiliary enterprise revenues, net of scholarship allowances of \$6,450,599 and \$5,455,263 for 2025 and 2024, respectively	5,849,088	5,450,731	-	-
Contributions and other support	-	-	13,654,562	15,114,682
Miscellaneous	9,190,989	11,927,995	-	-
Total operating revenues	<u>93,979,998</u>	<u>87,836,043</u>	<u>13,654,562</u>	<u>15,114,682</u>
Operating Expenses				
Instruction	119,193,235	108,109,465	-	-
Instructional resources	5,258,418	5,082,061	-	-
Student services	25,049,219	25,612,288	-	-
General institutional	28,587,882	24,351,834	-	-
Physical plant	19,583,830	21,290,874	-	-
Student aid	19,500,329	16,171,707	-	-
Auxiliary enterprise services	22,421,125	21,443,383	-	-
Program activities and other	-	-	14,660,524	14,303,588
Depreciation	37,213,039	35,343,107	-	-
Total operating expenses	<u>276,807,077</u>	<u>257,404,719</u>	<u>14,660,524</u>	<u>14,303,588</u>
Operating income (loss)	<u>(182,827,079)</u>	<u>(169,568,676)</u>	<u>(1,005,962)</u>	<u>811,094</u>
Nonoperating Revenues (Expenses)				
Local property taxes (Note 3)	95,121,120	93,270,756	-	-
State appropriations	87,315,815	84,787,638	-	-
Other grants	8,530,796	7,506,564	-	-
Investment income	17,718,524	18,047,129	3,900,010	3,643,949
Loss on disposal	(719)	(8,722)	-	-
Interest expense	(2,787,835)	(1,780,516)	-	-
Total nonoperating revenues (expenses)	<u>205,897,701</u>	<u>201,822,849</u>	<u>3,900,010</u>	<u>3,643,949</u>
Change in net position	<u>23,070,622</u>	<u>32,254,173</u>	<u>2,894,048</u>	<u>4,455,043</u>
Net Position, Beginning	<u>371,001,920</u>	<u>338,747,747</u>	<u>42,509,872</u>	<u>38,054,829</u>
Net Position, Ending	<u>\$ 394,072,542</u>	<u>\$ 371,001,920</u>	<u>\$ 45,403,920</u>	<u>\$ 42,509,872</u>

See notes to financial statements

Milwaukee Area Technical College District

Statements of Cash Flows

Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Cash Flows From Operating Activities		
Tuition and fees	\$ 29,223,710	\$ 29,552,586
Federal and state grants	49,404,372	41,054,140
Contract revenues	2,053,298	1,935,154
Payments to employees, including related benefits	(187,727,607)	(169,633,032)
Payments for materials and services	(70,220,979)	(77,514,263)
Auxiliary enterprise revenues	5,899,258	5,298,795
Other receipts	9,147,249	11,590,458
	<u>(162,220,699)</u>	<u>(157,716,162)</u>
Net cash used in operating activities		
Cash Flows From Noncapital Financing Activities		
Local property taxes	95,251,701	91,276,655
State appropriations	87,315,815	84,787,638
Other grants	8,530,796	7,506,564
	<u>191,098,312</u>	<u>183,570,857</u>
Net cash provided by noncapital financing activities		
Cash Flows From Capital and Related Financing Activities		
Purchases of capital assets	(36,267,611)	(39,342,933)
Proceeds from capital debt issued	44,000,000	44,000,000
Premium on debt issued	1,431,128	1,800,516
Principal retired on capital debt	(42,055,000)	(41,670,000)
Interest paid on capital debt	-	(96,324)
Principal paid on subscriptions	(5,338,841)	-
Interest paid on subscriptions	(1,587,537)	-
	<u>(39,817,861)</u>	<u>(35,308,741)</u>
Net cash used in capital and related financing activities		
Cash Flows From Investing Activities		
Investment income received	17,718,524	18,047,129
	<u>17,718,524</u>	<u>18,047,129</u>
Net cash provided by investing activities		
Net increase in cash and cash equivalents	6,778,276	8,593,083
Cash and Cash Equivalents, Beginning	<u>218,785,587</u>	<u>210,192,504</u>
Cash and Cash Equivalents, Ending	<u>\$ 225,563,863</u>	<u>\$ 218,785,587</u>

See notes to financial statements

Milwaukee Area Technical College District

Statements of Cash Flows

Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Reconciliation of Operating Loss to Net Cash		
From Operating Activities		
Operating loss	\$ (182,827,079)	\$ (169,568,676)
Adjustments to reconcile operating loss to net cash from operating activities:		
Depreciation	37,213,039	35,343,107
(Increase) Decrease in deferred outflows of resources	25,490,732	47,100,923
Increase (Decrease) in deferred inflows of resources	(33,025,860)	(21,670,723)
Changes in assets and liabilities:		
Accounts receivable	(9,029,748)	(7,062,659)
Inventory	50,170	(151,936)
Prepaid expenses	(3,204,228)	2,619,865
Net pension asset (liability)	458,839	(25,806,823)
Accounts payable	447,518	676,755
Accrued liabilities	1,096,588	(4,427,183)
Net OPEB liability	(5,446,265)	(16,198,147)
Accrued compensated absences	5,087,636	(186,374)
Unearned program and material fees	1,511,699	1,953,246
Due to student and other groups	(43,740)	(337,537)
Net cash from operating activities	<u>\$ (162,220,699)</u>	<u>\$ (157,716,162)</u>
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position		
Cash and cash equivalents	\$ 158,840,244	\$ 157,375,228
Restricted cash and cash equivalents:		
Current	2,352,088	1,914,963
Noncurrent	64,371,531	59,495,396
	<u>\$ 225,563,863</u>	<u>\$ 218,785,587</u>
Noncash Capital and Related Financing Activities		
Net change in capital assets financed by accounts payable	<u>\$ (3,116,392)</u>	<u>\$ 73,049</u>
Amortization of premiums	<u>\$ (1,619,964)</u>	<u>\$ (1,531,264)</u>

See notes to financial statements

Milwaukee Area Technical College District

Statements of Fiduciary Net Position

Fiduciary Fund - MATC Postemployment Benefits Trust

June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 10,084	\$ 265,598
Total current assets	<u>10,084</u>	<u>265,598</u>
Noncurrent Assets		
Long-term investments:		
Mutual funds	62,462,615	55,404,777
Other Investments	<u>3,105,419</u>	<u>2,965,583</u>
Total noncurrent assets	<u>65,568,034</u>	<u>58,370,360</u>
Total assets	<u>\$ 65,578,118</u>	<u>\$ 58,635,958</u>
Liabilities and Net Position		
Liabilities		
Current liabilities		
IBNR payable	\$ 270,320	\$ 234,880
Total liabilities	<u>270,320</u>	<u>234,880</u>
Net Position		
Restricted for		
Postemployment benefits	<u>65,307,798</u>	<u>58,401,078</u>
Total liabilities and net position	<u>\$ 65,578,118</u>	<u>\$ 58,635,958</u>

See notes to financial statements

Milwaukee Area Technical College District

Statements of Changes in Fiduciary Net Position
Fiduciary Fund - MATC Postemployment Benefits Trust
Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Additions		
Contributions:		
MATC	\$ 6,695,384	\$ 5,134,206
Retirees	2,832,638	2,658,690
Realized gains	11,008,855	851,877
Unrealized gains (losses)	(5,277,883)	5,185,510
Interest	1,577,648	1,305,814
	<u>16,836,642</u>	<u>15,136,097</u>
Total additions		
	<u>16,836,642</u>	<u>15,136,097</u>
Deductions		
Administration	262,325	292,903
Benefit payments	9,667,597	7,436,085
	<u>9,929,922</u>	<u>7,728,988</u>
Total deductions		
	<u>9,929,922</u>	<u>7,728,988</u>
Change in net position	6,906,720	7,407,109
Net Position Restricted for Postemployment Benefits, Beginning	<u>58,401,078</u>	<u>50,993,969</u>
Net Position Restricted for Postemployment Benefits, Ending	<u>\$ 65,307,798</u>	<u>\$ 58,401,078</u>

See notes to financial statements

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

1. Summary of Significant Accounting Policies

The Board of Directors (Board) of the Milwaukee Area Technical College District (District) oversees the operations of what is generally referred to as Milwaukee Area Technical College (MATC) under provisions of Chapter 38 of the Wisconsin Statutes. The geographic area of the District includes all of Milwaukee County, most of Ozaukee County and parts of Waukesha and Washington Counties. The District operates a comprehensive campus in downtown Milwaukee as well as additional locations and eleven evening learning centers in the surrounding communities. All of the instructional programs are fully accredited by the Higher Learning Commission. The District also operates two public television stations, WMVS and WMVT.

The Board consists of nine members appointed by elected presidents of school boards within the service area, and, as such, is a stand-alone government. The members are appointed to staggered three-year terms. Board membership includes five employers, two additional members, one school district administrator and one elected official who holds a state or local office. As the District's governing authority, the Board has powers which 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 District offers over 200 associate degree and technical diploma programs. In addition, the District offers an associate of arts/science college transfer program and various advanced technical programs, ESL (English as a second language), basic skills education and adult continuing education.

The accounting policies of the District conform to generally accepted accounting principles as applicable to public colleges and universities as well as those prescribed by the Wisconsin Technical College System Board (WTCSB). The following is a summary of the more significant accounting policies.

Reporting Entity

The reporting entity for the District consists of the primary government (the District) and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units or its constituents; (2) the primary government or its component units, is entitled to or has the ability to access, a majority of the economic resources received or held by the separate organization and (3) the economic resources received or held by an individual organization that the primary government or its component units, is entitled to or has the ability to otherwise access, are significant to the primary government.

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

Component units are reported using one of two methods, discrete presentation or blending. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantively the same governing body and a financial benefit burden relationship exists, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit, (3) the component unit serves or benefits exclusively or almost exclusively the primary government rather than its citizens or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

Component Unit

The District has identified the following organization as a component unit and has included it in this report.

The Milwaukee Area Technical College Foundation, Inc. (Foundation), is a not-for-profit corporation whose purpose is to solicit, hold, manage, invest and expend endowment funds and other gifts, grants and bequest exclusively for the maintenance and benefit of the District. The Foundation is managed by an independent board of directors. MATC provides office space, certain equipment and furnishings, most utility services and insurance coverage to the Foundation without charge. The Foundation's resources are almost entirely for the benefit of MATC and the "entitlement/ability to access" criterion is met because the Foundation has a history of supporting MATC with its economic resources. The financial resources of the Foundation are significant to the District as a whole and, accordingly, the Foundation is presented as a discretely presented component unit of the District.

Separately issued financial statements of the Foundation may be obtained from the Foundation administration office.

Measurement Focus, 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 District's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of 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 intra-District transactions have been eliminated.

In June 2022, the GASB issued Statement No. 101, Compensated Absences. This Statement requires that liabilities for compensated absences be recognized in financial statements prepared using the economic resources measurement focus for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This standard was implemented July 1, 2024.

The postemployment benefit trust fund is used to report resources that are required to be held in trust for the members and beneficiaries of postemployment benefit plans. Fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

The preparation of financial statements in conformity with generally accepted accounting principles requires District management 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.

Budgetary Data

The District's reporting structure used in the preparation of the basic financial statements is different from 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 Milwaukee, Ozaukee, Waukesha and Washington Counties. 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.

The legal level of control for each budget is by function within each fund. Budget amendments during the year are legally authorized. Budget transfers (between funds or functions) and changes in expenditures (appropriations) require approval by a vote of two-thirds of the entire membership of 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) changes in expected federal student grants and (4) various other minor adjustments. Expenditures may not exceed appropriations. Unencumbered appropriations lapse at the end of each fiscal year. Under operational procedures, management is authorized to make budget transfers within fund and function.

Property Tax, Student and Other Receivables

In October of each year, the District communicates its property tax levy to the municipal treasurers in its service area. The levy consists of two parts - an operating levy and a debt service levy. December property taxes are then levied by the municipal treasurers who attach an enforceable lien on the properties as of January 1.

Taxpayers have various options of paying their property taxes depending upon the municipality's payment schedules. Payments are due from the municipalities by the 15th or 20th of the month following the taxpayers' due date. The first payment is due January 15 and the last payment is due August 20 (the last payment from the City of Milwaukee is due November 15). Property taxes receivable at June 30, generally represent the District's share of the outstanding second installment of property taxes due from municipal treasurers. The municipal and/or county treasurers review their unpaid property tax assessments in early August and are required by law to remit the balance of the District's levy on or before August 20.

Collection of delinquent taxes or the subsequent filing of tax liens are the responsibility of municipalities. The District receives all tax receivables from the intergovernmental collection intermediaries, so an allowance for uncollectible taxes is not recorded.

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

Student receivables; covering tuition and fees, textbooks and student loans; are valued net of the estimated uncollectible amounts.

Agency receivables and contract receivables for services are valued net of the estimated uncollectible amounts.

Cash and Cash Equivalents

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

For purposes of the statement 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.

Inventories

Inventories are valued at the lower of first-in, first-out (FIFO) cost or market. Such inventories include food and food service supplies, contents of the bookstores and certain other supplies related to the operations of the District's enterprise activities.

Instructional and administrative inventories are accounted for as expenses when purchased.

Inventories are valued net of estimated slow moving and/or obsolete inventories.

Prepaid Expenses

Prepaid expenses represent payments made by the District for which benefits extend beyond the current fiscal year end.

Capital Assets

Capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their estimated acquisition value at the time of receipt. Interest costs incurred during construction are not capitalized and are not considered to be material.

The costs of maintenance and repairs are charged to operations as incurred. Major outlays for equipment, buildings and improvements are capitalized. Equipment purchases having costs of \$5,000 or greater and estimated useful lives of longer than one year are capitalized and depreciated. Building or remodeling projects with costs equal to or greater than \$15,000 and estimated useful lives of longer than one year are capitalized and depreciated. Depreciation on equipment, buildings and improvements is provided on purchases of \$5,000 or more. Depreciation on equipment, buildings and improvements is calculated in amounts sufficient to allocate the cost of the depreciable assets to operations using the straight-line method over the estimated service lives, which range from three to twenty years for equipment and twenty to forty years for improvements and buildings.

Compensated Absences

Employees are granted vacation and sick leave benefits in varying amounts in accordance with the provisions of the employee handbook and District policy. Liabilities for vacation and salary related payments, including social security taxes, are recorded when accrued. Vacation benefits lapse if not utilized in the year subsequent to that in which they are earned. In the event of retirement or death, the District is obligated to pay all unused vacation benefits.

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

In the event of retirement of an employee, the District is obligated to pay one half of unused sick leave up to 45 days at the current salary rate. The District has accrued sick leave and salary related payments based on the District's prior experience with employees remaining and receiving payment. The accrued sick leave is the amount reasonably expected to be paid out. The liability for sick leave consists of current and long-term portions. The current portion has been estimated based on prior experience. See Footnote No. 6 for outstanding balances as of June 30, 2025 and 2024.

Tuition and Fees

Tuition and fees are recorded as revenue in the period in which the related activity or instruction takes place. Tuition and fees attributable to the summer school program are recognized in the subsequent year.

Unearned Revenues

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

Self-Insurance

The District is self-insured for a portion of the risks related to employee health and dental claims. The accrued liability for estimated claims represents an estimate of the eventual loss on claims arising prior to year-end including claims incurred but not yet reported.

Long-Term Obligations

Bond premiums are amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium.

Environmental Remediation Liability

Expenses for environmental remediation costs are recognized at the time when it is determined that it is probable that a liability has been incurred and the amounts can be reasonably estimated.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net assets that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense) until that future time.

Subscription-Based Information Technology Arrangements

The District reports a subscription liability and an intangible right-to-use capital asset (known as the subscription asset) on the financial statements. The District has a policy to recognize subscriptions over \$5,000 as a subscription liability and intangible capital asset.

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

Scholarship Allowances and Student Aid

Financial aid to students is reported in the financial statements under the alternative method, as prescribed by the National Association of College and University Business Officers (NACUBO). Certain aid (loans, funds provided to students as awarded by third parties and Federal Direct Lending) is accounted for as third-party payments (credited to the student's account as if the student made the payment). All other aid is reflected in the financial statements as operating expenses or scholarship allowances, which reduce revenues. 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. Under the alternative method, these amounts are computed on a total District basis by allocating the cash payments to students, excluding payments for services, on the ratio of all aid to the aid not considered to be third party aid.

Pensions

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, and
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits Other than Pensions

For purposes of measuring the net OPEB liability, deferred outflows of resources related to OPEB and OPEB expense, information about the fiduciary net position of the District OPEB Plan and additions to/deduction from District OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by District OPEB plan. For this purpose, District OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

Classification of Revenue and Expense

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

Operating Revenues/Expenses: Operating revenues and expenses include activities that have the characteristics of exchange transactions to provide goods or services related to the District'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.

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

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.

Net Position

Net position is classified according to restrictions or availability of resources for satisfaction of District obligations.

Net Investment in Capital Assets: This represents the net value of capital assets (land, buildings and equipment) less the debt incurred to acquire or construct these assets presently in use plus any unspent debt proceeds.

Restricted Net Position: Restricted net position 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 position 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 position for student financial assistance can only be used for student financial assistance activities.
- Restricted net position for pensions can only be used for pension activities.

Unrestricted Net Position: Unrestricted net position represent resources derived from student tuition and fees, state appropriations and sales and services of 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 services for students, faculty and staff.

When an expense is incurred that can be paid using either restricted or unrestricted resources, the District's policy is to first apply the expense towards restricted resources and then towards unrestricted resources.

2. Cash, Cash Equivalents and Investments

Wisconsin Statute 66.0603 authorizes the District to invest in the following types of instruments:

- Time deposits in any credit union, bank, savings bank, trust company or savings and loan association that is authorized to transact business in Wisconsin if the time deposit matures in not more than three years.
- Bonds or securities issued or guaranteed as to principal or interest by the federal government or by a commission, board or other instrumentality of the federal government (U.S. Treasuries and U.S. Agencies)

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

- Bonds or securities of any Wisconsin county, city, drainage district, technical college district, village, town or school board.
- Bonds issues by a local exposition district, local professional baseball park district or local professional stadium district created under subchapter III or IV of chapter 229 of the Wisconsin statutes or bonds issued by the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.
- Any security maturing within seven of the acquisition date 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 or repurchase agreements fully collateralized by bonds or securities, subject to various conditions and investment options.
- A local government investment pool, subject to certain conditions.

The District investment policy states the investment officer shall diversify use of investments to avoid incurring unreasonable risks inherent to over-investing in specific instruments, individual financial institutions or maturities. Liquidity shall be assured through matching investment maturities with anticipated cash flows. Default risk will be controlled by the use of collateralization, registration and insurance. In addition, the following specific controls will be observed:

- Maturities of certificates of deposit shall be one year or less.
- Maturities of bonds or securities of the federal government and its agencies shall be limited to one year or less.
- Maturities of securities with the highest rating shall be one year or less.
- All deposits will either be insured or collateralized with pledged collateral secured through third-party safekeeping and custody.
- The District's banking services will be competitively bid at least every five years.
- The District's investments will be reported to the district board on a monthly basis.

The District has a separate investment policy related to its Postemployment Benefits Trust. The policy allows the District to invest in any instruments allowed under Wisconsin statute 66.0603 as well as common stock and other equity securities.

The investment policy limits investments to the following:

- Bonds or securities issued or guaranteed as to principal and interest by instrumentality of the federal government.
- Insured or collateralized certificates of deposit.
- Wisconsin School District Liquid Asset Fund.
- Local Government Pooled-Investment Fund.
- Wisconsin Cooperative Liquid Asset Security System (CLASS).
- Wells Fargo Public Funds Premium Market Rate Account.
- Repurchase agreements that comply with statutory requirement are documented by a written agreement and are fully collateralized.

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

- Any security with the highest or second highest rating category assigned by Standard & Poor's Corporation, Moody's Investors Services or other similar nationally recognized rating agency or if the security is senior to or on a parity with, a security of the same issue which has such a rating.
- Other prudent investment approved prior to purchase by the Board, conforming to sec. 66.04(2) of the Wisconsin Statutes.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission but operates under the statutory authority of Wisconsin Chapter 25. The SIF 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, 2025 and 2024, the fair value of the District's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

Cash, cash equivalents and investments are shown on the District's Statement of Net Position as follows:

	<u>2025</u>	<u>2024</u>	<u>Risks</u>
Cash on hand	\$ 42,074	\$ 35,445	Not applicable
Demand deposits	5,279,998	722,949	Custodial credit
Local government investment pool	96,731,658	107,607,241	Credit
Mutual Funds, bonds	44,911,128	34,649,418	Interest rate and credit
Mutual Funds, other than bonds	117,963,954	112,311,982	Foreign currency
Other equity investments	<u>26,213,169</u>	<u>22,094,510</u>	Custodial credit and concentration of credit
Total cash, cash equivalents and investments	<u>\$ 291,141,981</u>	<u>\$ 277,421,545</u>	
Reconciliation to financial statements:			
Per statement of net position:			
Unrestricted cash and cash equivalents	\$ 158,840,244	\$ 157,375,228	
Restricted cash and cash equivalents	66,723,619	61,410,359	
Per statement of fiduciary net position, fiduciary fund	<u>65,578,118</u>	<u>58,635,958</u>	
	<u>\$ 291,141,181</u>	<u>\$ 277,421,545</u>	

The portion of cash, cash equivalents and investments restricted is for compliance with legal requirements and cannot be used for general purposes of the college.

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

The cash, cash equivalents and investments are classified as follows at June 30:

	<u>2025</u>	<u>2024</u>
Restricted for:		
Debt service	\$ 19,697,903	\$ 20,241,445
Capital projects	43,848,725	38,803,840
PBS capital projects	2,352,088	1,914,963
Student financial assistance	824,903	450,111
	<u>66,723,619</u>	<u>61,410,359</u>
Total restricted	66,723,619	61,410,359
Unrestricted	<u>158,840,244</u>	<u>157,375,228</u>
Total cash and investments	<u>\$ 225,563,863</u>	<u>\$ 218,785,587</u>
Restricted for postemployment benefits trust	<u>\$ 65,578,118</u>	<u>\$ 58,635,958</u>

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$1,000,000. 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 not be significant to individual municipalities. This coverage has not been considered in computing the amounts below.

Custodial Risk

Custodial credit risk is the risk that in the event of a financial institution failure, the District's deposits may not be returned to the District.

Deposits

The District's carrying value for demand deposits was \$5,279,998 at June 30, 2025 and \$722,949 at June 30, 2024 and the bank's carrying values were \$10,110,758 and \$4,040,200, respectively. All deposits are FDIC insured or fully collateralized by securities held in District's name with a third-party custodian. Total collateral held in District's name with a third-party custodian was \$17,000,000 as of June 30, 2025 and \$22,000,000 as of June 30, 2024.

Investments

The District's carrying value for investments were \$189,088,251 and \$169,055,910 as of June 30, 2025 and 2024, respectively. The District had other equity investments of \$26,213,169 and \$22,094,510 as of June 30, 2025 and June 30, 2024 respectively, that were subject to custodial credit risk.

Credit Risk

The risk that an issuer or other counterparty to an investment will not fulfill its obligation. The local government investment pool is not rated and the mutual funds are not rated.

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

Interest Rate Risk

The risk that changes in interest rates will adversely affect the fair value of an investment. The District had the following investments and maturities:

June 30, 2025	Investment Maturities (in Years)			
	Fair Value	Less Than 1 Year	1-5 Years	6-10 Years
Mutual Funds, bonds	\$ 44,911,128	\$ 44,911,128	\$ -	\$ -

June 30, 2024	Investment Maturities (in Years)			
	Fair Value	Less Than 1 Year	1-5 Years	6-10 Years
Mutual Funds, bonds	\$ 34,649,418	\$ 34,649,418	\$ -	\$ -

Concentration of Credit Risk

The risk of loss attributed to the magnitude of the District's investment in a single issuer.

The investment portfolio included the following concentrations over 5%:

Issuer	Investment Type	Percentage of Portfolio	
		2025	2024
Vanguard Total Int'l Stock Mkt Index Fund	Mutual Fund Equity	- %	13.10 %
Vanguard Total Stock Mkt Index Fund	Mutual Fund Equity	-	44.01
Schwab U.S. Large Cap ETF	Mutual Fund Equity	38.49	-

Foreign Currency Risk

The risk that changes in the exchange rates will adversely affect the fair value of an investment of deposit.

At June 30, 2025, the District was exposed to foreign currency risk as follows:

Investment	Currency	Maturity Date	Fair Value
GOLUB Capital Partners Int'l XII	Numerous	N/A	\$ 3,762,000
Goldman Sachs GQG Ptnrs Int'l OPPS Inst.	Numerous	N/A	4,698,654
MFS Int'l Diversification Fund Class R6	Numerous	N/A	8,683,142
Fidelity Int'l Index	Numerous	N/A	8,556,298
Total			\$ 25,700,094

At June 30, 2024, the District was exposed to foreign currency risk as follows:

Investment	Currency	Maturity Date	Fair Value
Vanguard Total Stk Mkt Int'l Index	Numerous	N/A	\$ 22,086,925
Harding Loevner Int'l Equity Por	Numerous	N/A	2,551,823
GOLUB Capital Partners Int'l XII	Numerous	N/A	3,761,960
JOHCM Int'l Select Fund 1	Numerous	N/A	2,587,995
Goldman Sachs GQG Ptnrs Int'l OPPS Inst.	Numerous	N/A	3,826,281
Total			\$ 34,814,984

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

The District categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting standards. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The valuation methods for recurring fair value measurements follows the market approach using quoted market prices and inputs other than quoted prices that are observable for securities, either directly or indirectly.

Debit and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. Private Equity Funds and Reinsurance investments classified as Level 3 are valued using the fair market value.

	Fair Value Measurements Using			
	June 30, 2025	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Assets (Level 3)
Investments by Fair Value Level				
Equity securities:				
Mutual Funds	\$ 117,963,954	\$ 117,963,954	\$ -	\$ -
Total equity securities	117,963,954	117,963,954	-	-
Debt securities:				
Mutual Funds	44,911,128	44,911,128	-	-
Total debt securities	44,911,128	44,911,128	-	-
Private equity securities:				
Atel Private Debt Partners	1,304,029	-	-	1,304,029
Commonfund	1,939,790	-	-	1,939,790
GCM Grosvenor 777 Fund	1,643,492	-	-	1,643,492
Golub Capital Partners Int'l XII	3,857,705	-	-	3,857,705
ABRDN Venture Partners	2,058,840	-	-	2,058,840
Lem Multifamily Senior Equity Fund V	876,444	-	-	876,444
Morgan Stanley Prime Properties	6,060,619	-	-	6,060,619
NB Secondary Opportunities Fund V	1,441,529	-	-	1,441,529
Blackstone Infrastructure	1,959,599	-	-	1,959,599
North Haven Infra Prtnrs IV	599,386	-	-	599,386
Strategic Value Special SIT Fund	2,514,848	-	-	2,514,848
Total Private equity securities	24,256,281	-	-	24,256,281
Reinsurance:				
ILS Capital Management	1,956,888	-	-	1,956,888
Total reinsurance	1,956,888	-	-	1,956,888
Total investments by fair value level	\$ 189,088,251	\$ 162,875,082	\$ -	\$ 26,213,169

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

	Fair Value Measurements Using			
	June 30, 2024	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Assets (Level 3)
Investments by Fair Value Level				
Equity securities:				
Mutual Funds	\$ 112,311,983	\$ 112,311,983	\$ -	\$ -
Total equity securities	112,311,983	112,311,983	-	-
Debt securities:				
Mutual Funds	34,649,418	34,649,418	-	-
Total debt securities	34,649,418	34,649,418	-	-
Private equity securities:				
Atel Private Debt Partners	1,326,985	-	-	1,326,985
Commonfund	1,992,419	-	-	1,992,419
GCM Grosvenor 777 Fund	1,728,058	-	-	1,728,058
Golub Capital Partners Int'l XII	3,828,510	-	-	3,828,510
Highvista Venture Partners	1,078,819	-	-	1,078,819
Lem Multifamily Senior Equity Fund V	968,436	-	-	968,436
Morgan Stanley Prime Properties	5,925,484	-	-	5,925,484
NB Secondary Opportunities Fund V	1,287,529	-	-	1,287,529
Strategic Value Special SIT Fund	1,731,263	-	-	1,731,263
Total Private equity securities	19,867,504	-	-	19,867,504
Reinsurance:				
ILS Capital Management	2,227,006	-	-	2,227,006
Total reinsurance	2,227,006	-	-	2,227,006
Total investments by fair value level	\$ 169,055,910	\$ 146,961,400	\$ -	\$ 22,094,510

3. Property Tax

The District's local property tax is apportioned each fall, based on the equalized value as established by the State of Wisconsin - Department of Revenue, to the various collecting municipalities within the service area. The District records as revenue its share of the property tax in the year it is levied.

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

The combined tax rate for the fiscal years ended June 30, 2025 and 2024 were as follows:

	2025		2024	
	Mill Rate	Amount Levied	Mill Rate	Amount Levied
Operating levy	\$ 0.4560	\$ 51,602,977	\$ 0.4548	\$ 50,613,949
Debt service levy	0.3801	43,500,000	0.3818	42,500,000
Total property tax levy		<u>\$ 95,102,977</u>		<u>\$ 93,113,949</u>

The state enacted legislation to exempt computer equipment for property tax purposes and provide supplemental aid to hold taxing units harmless from loss of revenue. The District received \$1,367,731 and \$1,364,312 in state aid revenue in lieu of property tax for the year ended June 30, 2025 and 2024, respectively. The District is limited by state law that the operational tax levy cannot be increased more than net new construction with provisions to allow up to 0.5% of unused levy authority from the current year being able to be used in the next budget year. The debt service property tax mill rate per \$1,000 of equalized valuation is not limited by state law.

Property tax revenue recognized in the financial statements total \$95,121,120 and \$93,270,756 for the years ended June 30, 2025 and 2024, respectively, which includes the District's property tax levy and miscellaneous other tax collection related adjustments.

4. Accounts and Other Receivables, Net

Accounts and other receivables at June 30, 2025 and 2024, consisted of the following amounts, net of allowances for uncollectible amounts:

	2025	2024
Intergovernmental	\$ 2,917,204	\$ 2,958,734
Student	19,040,350	11,981,382
Foundation	18,412,762	14,746,962
Other	7,271,730	6,584,407
	47,642,046	36,271,484
Allowance for uncollectible accounts	<u>(6,614,876)</u>	<u>(4,274,062)</u>
Net receivables	<u>\$ 41,027,170</u>	<u>\$ 31,997,422</u>

5. Risk Management

The District is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors or omissions; employee health, dental and accident claims; and natural disasters.

As of July 1, 2019, the District joined the Wisconsin Technical College Employee Benefits Consortium (WTCEBC). The main purpose of WTCEBC is to jointly self-insure certain risks up to an agreed upon retention limit and to obtain excess catastrophic coverage and aggregate stop-loss reinsurance over the selected retention limit.

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

The claims payment process is based upon the fiscal year. Individual claims below \$100,000 are self-funded by the District. Any individual claim exceeding \$100,000 and up to \$250,000, is shared in a pooled layer among Full Member Colleges participating in the WTCEBC. Individual claims over \$250,000 for each College are aggregated and are initially subject to an Aggregating Specific Deductible of \$977,584. Once the Aggregating Specific Deductible is met, any individual claim exceeding \$250,000 is subject to reinsurance. The reinsurance reimbursements are also shared by the Colleges.

Changes in the claims liability amounts recorded as accrued liability in the accompanying financial statements for the year's ended June 30, 2023, 2024 and 2025 follow:

<u>Fiscal Year</u>	<u>Liability July 1</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Liability June 30</u>
2022-23	\$ 2,475,200	\$ 23,995,667	\$ 24,138,727	\$ 2,332,140
2023-24	2,322,140	27,359,779	26,955,993	2,725,926
2024-25	2,725,926	31,998,890	31,591,328	3,133,488

Districts Mutual Insurance Company (DMI)

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 \$400,000 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 in its layer of insurance is limited to \$5,000 to \$100,000 per occurrence depending on the type of coverage and DMI purchases reinsurance for losses in excess of its retained layer of coverage.

DMI is governed by the Wisconsin Technical College Insurance Trust, organized under Wisconsin statutes 66.0301. The Trust 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. DMI operations are governed by a five-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. 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.

The DMI financial statements can be obtained through District Mutual Insurance, 212 West Pinehurst Trail, Dakota Dunes, South Dakota 57049.

Supplemental Insurance

In July 1997, eleven of the sixteen 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. This trust grew to include fifteen WTCS technical colleges. In order to achieve additional cost savings, the technical colleges made a decision to form their own insurance company.

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

The Trust financial statements can be obtained through Lakeshore Technical College, 1296 North Avenue, Cleveland, Wisconsin 53015.

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

- **Foreign liability:** Bodily injury/property damage coverage: \$1,000,000 per occurrence, \$5,000,000 general aggregate; \$1,000,000 premises damage limit; \$1,000,000 auto bodily injury/property damage combined single limit (covering hired and nonowned autos) per accident; \$1,000,000 employee benefits endorsement per claim with a \$1,000 deductible with a \$1,000,000 annual aggregate limit; \$250,000 Kidnap extortion coverage each loss, no aggregate limit.
- **Crime:** \$750,000 coverage for employee dishonesty, forgery, computer fraud and funds transfer fraud; \$750,000 coverage for theft, robbery, burglary, disappearance and destruction of money and securities; \$25,000 coverage for investigation expenses; \$2,500 deductible for investigation, \$50,000 deductible for employee dishonesty, forgery and fraud.
- **Business Travel Accident:** Coverage for local Board of Trustees members, \$2,500,000 aggregate, \$250,000 for scheduled losses, assistance services, medical evacuation and repatriation, carjacking, home alteration, psychological therapy and identity protection services.

6. Long-Term Obligations

The following is a summary of the changes in long-term obligations for the years ended June 30, 2025 and 2024:

	July 1 2024	Additions	Reductions	June 30, 2025	Due Within One Year
Note payable:					
General obligation debt	\$ 76,780,000	\$ 44,000,000	\$ (42,055,000)	\$ 78,725,000	\$ 30,355,000
Premium on debt issuance	2,520,656	1,431,128	(1,619,964)	2,331,820	-
Total notes payable	79,300,656	45,431,128	(43,674,964)	81,056,820	30,355,000
Compensated absences*	7,061,078	5,087,636	-	12,148,714	4,822,078
Subscription based agreements	6,544,929	7,484,352	(5,338,841)	8,690,440	3,562,026
Net pension liability	9,569,109	458,839	-	10,027,948	-
Net OPEB liability	29,562,343	-	(5,446,265)	24,116,078	-
Total	<u>\$ 132,038,115</u>	<u>\$ 58,461,955</u>	<u>\$ (54,460,070)</u>	<u>\$ 136,040,000</u>	<u>\$ 38,739,104</u>

*The change in compensated absences liability is presented as a net change.

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

	July 1 2023	Additions	Reductions	June 30, 2024	Due Within One Year
Note payable:					
General obligation debt	\$ 74,450,000	\$ 44,000,000	\$ (41,670,000)	\$ 76,780,000	\$ 29,745,000
Premium on debt issuance	2,251,404	1,800,516	(1,531,264)	2,520,656	-
Total notes payable	76,701,404	45,800,516	(43,201,264)	79,300,656	29,745,000
Compensated absences	7,247,452	4,236,661	(4,423,035)	7,061,078	917,939
Subscription based agreements	6,903,513	1,561,760	(1,920,344)	6,544,929	2,586,652
Net pension liability	35,375,932	-	(25,806,823)	9,569,109	-
Net OPEB liability	45,760,490	7,227,750	(23,425,897)	29,562,343	-
Total	<u>\$ 171,988,791</u>	<u>\$ 58,826,687</u>	<u>\$ (98,777,363)</u>	<u>\$ 132,038,115</u>	<u>\$ 33,249,591</u>

General obligation debt outstanding at June 30, 2025 and 2024 consist of the following notes and bonds:

	2025	2024
	(in Thousands)	
2020-21A General obligation promissory notes, 1.0% to 2.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2025 (issued for \$1,500,000 on July 15, 2020, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	\$ -	\$ 150
2020-21B General obligation promissory notes, 1.5% to 2.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2025 (issued for \$1,500,000 on August 12, 2020, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	-	150
2020-21C General obligation promissory notes, 2.0% to 3.0%, payable in annual installments of \$2,990,000 to \$3,370,000 plus interest, to June 1, 2025 (issued for \$22,500,000 on September 15, 2020, through R.W. Baird & Co., to finance movable equipment, building remodeling and improvement projects.)	-	3,370
2020-21D General obligation promissory notes, 1.0% to 2.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2025 (issued for \$1,500,000 on October 15, 2020, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	-	150
2020-21E General obligation promissory notes, 1.25% to 3.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2025 (issued for \$1,500,000 on November 12, 2020, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	-	150

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

		2025	2024
		(in Thousands)	
2020-21F	General obligation promissory notes, 1.0% to 2.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2025 (issued for \$1,500,000 on December 15, 2020, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	\$ -	\$ 150
2020-21G	General obligation promissory notes, 1.0% to 2.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2025 (issued for \$1,500,000 on January 6, 2021, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	-	150
2020-21H	General obligation promissory notes, 1.0% to 2.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2025 (issued for \$1,500,000 on February 10, 2021, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	-	150
2020-21H	General obligation promissory notes, 1.0% to 1.35%, payable in annual installments of \$560,000 to \$685,000, plus interest, to June 1, 2032 (issued for \$6,345,000 on February 10, 2021 through R.W. Baird & Co. to refinance Other Postemployment Benefits (OPEB) obligations.)	4,510	5,100
2020-21I	General obligation promissory notes, 2.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2025 (issued for \$1,500,000 on March 10, 2021, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	-	150
2020-21J	General obligation promissory notes, 2.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2025 (issued for \$1,500,000 on April 15, 2021, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	-	150
2020-21K	General obligation promissory notes, 1.5% to 2.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2025 (issued for \$1,500,000 on May 12, 2021, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	-	150

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

		<u>2025</u>	<u>2024</u>
		<u>(in Thousands)</u>	
2020-21L	General obligation promissory notes, 2.0% to 2.25%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2025 (issued for \$1,500,000 on June 10, 2021, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	\$ -	\$ 150
2021-22A	General obligation promissory notes, 1.5% TO 3.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2026 (issued for \$1,500,000 on July 15, 2021, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	150	650
2021-22B	General obligation promissory notes, 1.25% TO 2.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2026 (issued for \$1,500,000 on August 5, 2021, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	150	650
2021-22C	General obligation promissory notes, 2.0%, payable in annual installments of \$2,790,000 to \$7,485,000, plus interest, to June 1, 2026 (issued for \$22,500,000 on September 15, 2021, through R.W. Baird & Co., to finance movable equipment, building remodeling and improvement projects.)	2,790	5,475
2021-22D	General obligation promissory notes, .50% to 3.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2026 (issued for \$1,500,000 on October 14, 2021, 2020, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	150	650
2021-22E	General obligation promissory notes, 1.25% to 3.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2026 (issued for \$1,500,000 on November 15, 2021, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	150	650
2021-22F	General obligation promissory notes, .35% to 4.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2026 (issued for \$1,500,000 on December 15, 2021, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	150	650

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

		<u>2025</u>	<u>2024</u>
		<u>(in Thousands)</u>	
2021-22G	General obligation promissory notes, 2.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2026 (issued for \$1,500,000 on January 6, 2022, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	\$ 150	\$ 650
2021-22H	General obligation promissory notes, 2.0% to 3.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2026 (issued for \$1,500,000 on February 10, 2022 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	150	650
2021-22I	General obligation promissory notes, 3.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2026 (issued for \$1,500,000 on March 15, 2022 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	150	650
2021-22J	General obligation promissory notes, 3.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2026 (issued for \$1,500,000 on April 14, 2022, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	150	650
2021-22K	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2026 (issued for \$1,500,000 on May 12, 2022, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	150	650
2021-22L	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2026 (issued for \$1,500,000 on June 15, 2022, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	150	650
2022-23A	General obligation promissory notes, 2.0% to 4.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2027 (issued for \$1,500,000 on July 13, 2022, through R.W. Baird & Co., to finance building remodeling and improvement projects).	650	1,150

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

		2025	2024
		(in Thousands)	
2022-23B	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2027 (issued for \$1,500,000 on August 11, 2022, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	\$ 650	\$ 1,150
2022-23C	General obligation promissory notes, 3.0% to 4.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2027 (issued for \$1,500,000 on August 11, 2022, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	6,715	9,830
2022-23D	General obligation promissory notes, 5.5% to 6.0%, payable in annual installments of \$6,885,000 to \$3,440,000, plus interest, to June 1, 2027 (issued for \$22,500,000 on September 14, 2022, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	650	1,150
2022-23E	General obligation promissory notes, 3.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2027 (issued for \$1,500,000 on November 10, 2022 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	650	1,150
2022-23F	General obligation promissory notes, 3.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2027 (issued for \$1,500,000 on December 7, 2022, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	650	1,150
2022-23G	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2027 (issued for \$1,500,000 on January 4, 2023, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	650	1,150

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

		<u>2025</u>	<u>2024</u>
		<u>(in Thousands)</u>	
2022-23H	General obligation promissory notes, 0.05% to 5.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2027 (issued for \$1,500,000 on February 9, 2023, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	\$ 650	\$ 1,150
2022-23I	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2027 (issued for \$1,500,000 on March 15, 2023, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	650	1,150
2022-23J	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2027 (issued for \$1,500,000 on April 12, 2023, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	650	1,150
2022-23K	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2027 (issued for \$1,500,000 May 10, 2023, through R.W. Baird & Co., to finance building remodeling and improvement projects.)	650	1,150
2022-23L	General obligation promissory notes, 5.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2027 (issued for \$1,500,000 on June 15, 2023 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	650	1,150
2023-24A	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2028 (issued for \$1,500,000 on July 13, 2023 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	1,150	1,500
2023-24B	General obligation promissory notes, 3.5% to 5.0%, payable in annual installments of \$150,000 to \$500,000, plus interest, to June 1, 2028 (issued for \$1,500,000 on August 3, 2023 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	1,150	1,500

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

		2025	2024
		(in Thousands)	
2023-24C	General obligation promissory notes, 3.5% to 6.0%, payable in annual installments of \$3,315,000 to \$9,130,000 plus interest, to June 1, 2028 (issued for \$27,500,000 on September 13, 2023 through R.W. Baird & Co., to finance building, remodeling and improvement projects.)	\$ 11,570	\$ 15,055
2023-24D	General obligation promissory notes, 5.0%, payable in annual installments of \$150,000 to \$500,000 plus interest, to June 1, 2028 (issued for \$1,500,000 on October 12, 2023 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	1,150	1,500
2023-24E	General obligation promissory notes, 5.0%, payable in annual installments of \$150,000 to \$500,000 plus interest, to June 1, 2028 (issued for \$1,500,000 on November 15, 2023 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	1,150	1,500
2023-24F	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000 plus interest, to June 1, 2028 (issued for \$1,500,000 on December 11, 2023 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	1,150	1,500
2023-24G	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000 plus interest, to June 1, 2028 (issued for \$1,500,000 on January 9, 2024 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	1,150	1,500
2023-24H	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000 plus interest, to June 1, 2028 (issued for \$1,500,000 on February 7, 2024 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	1,150	1,500
2023-24I	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000 plus interest, to June 1, 2028 (issued for \$1,500,000 on March 13, 2024 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	1,150	1,500

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

		2025	2024
		(in Thousands)	
2023-24J	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000 plus interest, to June 1, 2028 (issued for \$1,500,000 on April 10, 2024 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	\$ 1,150	\$ 1,500
2023-24K	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000 plus interest, to June 1, 2028 (issued for \$1,500,000 on May 8, 2024 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	1,150	1,500
2023-24L	General obligation promissory notes, 5.0%, payable in annual installments of \$150,000 to \$500,000 plus interest, to June 1, 2028 (issued for \$1,500,000 on June 12, 2024 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	1,150	1,500
2024-25A	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000 plus interest, to June 1, 2029 (issued for \$1,500,000 on July 11, 2024 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	1,500	-
2024-25B	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000 plus interest, to June 1, 2029 (issued for \$1,500,000 on August 1, 2024 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	1,500	-
2024-25C	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$3,345,000 to \$8,965,000 plus interest, to June 1, 2029 (issued for \$27,500,000 on September 12, 2024 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	15,190	-
2024-25D	General obligation promissory notes, 4.0%, payable in annual installments of \$150,000 to \$500,000 plus interest, to June 1, 2029 (issued for \$1,500,000 on October 15, 2024 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	1,500	-

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

		2025	2024
		(in Thousands)	
2024-25E	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000 plus interest, to June 1, 2029 (issued for \$1,500,000 on November 14, 2024 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	\$ 1,500	\$ -
2024-25F	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000 plus interest, to June 1, 2029 (issued for \$1,500,000 on December 12, 2024 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	1,500	-
2024-25G	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000 plus interest, to June 1, 2029 (issued for \$1,500,000 on January 7, 2025 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	1,500	-
2024-25H	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000 plus interest, to June 1, 2029 (issued for \$1,500,000 on February 13, 2025 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	1,500	-
2024-25I	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000 plus interest, to June 1, 2029 (issued for \$1,500,000 on March 13, 2025 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	1,500	-
2024-25J	General obligation promissory notes, 4.0% to 5.0%, payable in annual installments of \$150,000 to \$500,000 plus interest, to June 1, 2029 (issued for \$1,500,000 on April 15, 2025 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	1,500	-
2024-25K	General obligation promissory notes, 5.0%, payable in annual installments of \$150,000 to \$500,000 plus interest, to June 1, 2029 (issued for \$1,500,000 on May 13, 2025 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	1,500	-

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

		2025	2024
		(in Thousands)	
2024-25E	General obligation promissory notes, 5.0%, payable in annual installments of \$150,000 to \$500,000 plus interest, to June 1, 2029 (issued for \$1,500,000 on June 12, 2025 through R.W. Baird & Co., to finance building remodeling and improvement projects.)	\$ 1,500	\$ -
		\$ 78,725	\$ 76,780

Principal and interest is payable from irrevocable ad-valorem taxes levied on all taxable property in the District. The annual requirements to amortize all outstanding general obligation debt, including interest, are as follows:

Years Ending June 30:	Principal	Interest	Total
2026	\$ 30,355,000	\$ 3,348,788	\$ 33,703,788
2027	24,260,000	2,071,838	26,331,838
2028	15,720,000	997,838	16,717,838
2029	6,375,000	269,587	6,644,587
2030	655,000	25,217	680,217
2031-2032	1,360,000	26,932	1,386,932
	\$ 78,725,000	\$ 6,740,200	\$ 85,465,200

Chapter 67.03 (1) of Wisconsin State Statutes limits total general obligation debt to 5% of the equalized value of the taxable property in the District. As of June 30, 2025 and 2024, this 5% limitation was approximately \$6.6 billion and \$6.3 billion, respectively and the District's outstanding general obligation debt, net of resources available to pay principal was \$59,412,097 and \$56,538,555, respectively. Chapter 67.03 (9) of the Wisconsin State Statutes limits bonded indebtedness of the District to 2% of the equalized value of the taxable property located in the District. As of June 30, 2025 and 2024, this 2% limitation was approximately \$2.7 billion and \$2.5 billion, respectively and the District's outstanding bonded indebtedness, net of resources available to pay principal and interest, was \$0.

7. Retirement Systems

Wisconsin Retirement System (WRS) - Current Year

Plan Description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. Chapter 40 of the Wisconsin Statutes establishes WRS benefits and other plan provisions. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting

For employees beginning participation on or after January 1, 1990 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 and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service and (3) a formula factor.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

Postretirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the floor) set at retirement.

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

The Core and Variable annuity adjustments granted during recent years are as follows:

<u>Years</u>	<u>Core Fund Adjustment (%)</u>	<u>Variable Fund Adjustment (%)</u>
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)
2024	3.6	15.0

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers and Executives and Elected Officials. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$8,561,941 in contributions from the employer.

Contribution rates for the year ended June 30, 2025 are:

	<u>Employee</u>	<u>Employer</u>
July 1, 2024 - December 31, 2024	6.90 %	6.90 %
January 1, 2025 - June 30, 2025	6.95	6.95

Pension Liability (Asset), Pension Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the District reported a liability of \$10,027,948 for its proportionate share of the net pension liability (asset). The net pension liability was measured as of December 31, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023 rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers.

At December 31, 2024, the District's proportion was 0.61028233%, which was a decrease of 0.03331939% from its proportion measured as of December 31, 2023.

For the year ended June 30, 2025, the District recognized pension expense of \$13,725,163.

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual experiences	\$ 31,142,268	\$ 29,263,963
Changes of actuarial assumptions	2,975,486	-
Net differences between projected and actual investment earnings on pension plan investment	15,237,997	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	630,238	-
Employer contributions subsequent to the measurement date	4,542,118	-
	<u>\$ 54,528,107</u>	<u>\$ 29,263,963</u>
Total		

\$4,542,118 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as an addition to the net pension liability (asset) in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

**Years Ending
June 30:**

2026	\$ 6,309,507
2027	20,987,269
2028	(5,023,355)
2029	(1,551,395)

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

Actuarial Assumptions

The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2023
Measurement Date of Net Pension Liability (Asset):	December 31, 2024
Experience Study:	January 1, 2021 - December 31, 2023 Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1%-5.7%
Mortality:	2020 WRS Experience Mortality Table
Postretirement Adjustments*	1.7%

* *No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate. Includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.*

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including seniority (merit) and separation rates. The Total Pension Liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 actuarial valuation.

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns* as of December 31, 2024			
Core Fund Asset Class	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %**
Public Equity	38	7.0	4.3
Public Fixed Income	27	6.1	3.4
Inflation Sensitive	19	4.8	2.1
Real Estate	8	6.5	3.8
Private Equity/Debt	20	9.5	6.7
Leverage***	<u>(12)</u>	3.7	1.1
Total Core Fund	<u>100</u>	7.5	4.8
Variable Fund Asset Class			
U.S. Equities	70	6.5	3.8
International Equities	<u>30</u>	7.4	4.7
Total Variable Fund	<u>100</u>	6.9	4.2

* Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

** New England Pension Consultants' Long-Term U.S. CPI (Inflation) Forecast: 2.6%

*** The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

Single Discount Rate

A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.08% (Source: "20-Bond GO Index" is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of December 31, 2024. In describing this index, the Bond Buyer notes that the bonds' average quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard and Poor's Corp.'s AA.) Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the investment rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) in the Discount Rate

The following presents the District's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.8%, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.8%) or 1-percentage-point higher (7.8%) than the current rate:

	<u>1% Decrease to Discount Rate (5.8%)</u>	<u>Current Discount Rate (6.8%)</u>	<u>1% Increase to Discount Rate (7.8%)</u>
MATC's proportionate share of the net pension liability (asset)	\$ 94,075,253	\$ 10,027,948	\$ (49,685,249)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Wisconsin Retirement System (WRS) - Prior Year

Plan Description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. Chapter 40 of the Wisconsin Statutes establishes WRS benefits and other plan provisions. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

Vesting

For employees beginning participation on or after January 1, 1990 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 and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service and (3) a formula factor.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

Postretirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the floor) set at retirement.

The Core and Variable annuity adjustments granted during recent years are as follows:

<u>Years</u>	<u>Core Fund Adjustment (%)</u>	<u>Variable Fund Adjustment (%)</u>
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)

Contributions

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers and Executives and Elected Officials. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$8,202,297 in contributions from the employer.

Contribution rates for the year ended June 30, 2024 are:

	<u>Employee</u>	<u>Employer</u>
July 1, 2023 - December 31, 2023	6.80 %	6.80 %
January 1, 2023 - June 30, 2024	6.90	6.90

Pension Liability (Asset), Pension Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, the District reported a liability of \$9,569,109 for its proportionate share of the net pension liability (asset). The net pension liability was measured as of December 31, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers.

At December 31, 2023, the District's proportion was 0.64360172%, which was a decrease of 0.02415800% from its proportion measured as of December 31, 2022.

For the year ended June 30, 2024, the District recognized pension expense of \$6,315,959.

At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual experiences	\$ 38,582,552	\$ 51,102,827
Changes of actuarial assumptions	4,170,899	-
Net differences between projected and actual investment earnings on pension plan investment	33,346,789	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	458,468	31,695
Employer contributions subsequent to the measurement date	4,544,342	-
	<u>4,544,342</u>	<u>-</u>
Total	<u>\$ 81,103,050</u>	<u>\$ 51,134,522</u>

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

\$4,544,342 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as an addition to the net pension liability (asset) in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Years Ending June 30:

2025	\$	5,265,580
2026		5,539,688
2027		21,022,739
2028		(6,403,821)

Actuarial Assumptions

The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.9%
Discount Rate:	6.9%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1%-5.6%
Mortality:	2020 WRS Experience Mortality Table
Postretirement Adjustments*	1.7%

* No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.

Actuarial assumptions are based upon an experience study in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total pension liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns* as of December 31, 2023			
Core Fund Asset Class	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %**
Public Equity	40	7.6	4.5
Public Fixed Income	27	5.8	3.0
Inflation Sensitive	19	4.4	1.7
Real Estate	8	5.8	3.0
Private Equity/Debt	18	9.6	6.7
Leverage***	<u>(12)</u>	3.7	1.0
Total Core Fund	<u>100</u>	7.4	4.8
Variable Fund Asset Class			
U.S. Equities	70	6.8	4.0
International Equities	<u>30</u>	7.6	4.8
Total Variable Fund	<u>100</u>	7.3	4.5

* Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

** New England Pension Consultants' Long-Term U.S. CPI (Inflation) Forecast: 2.7%

*** The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used subject to an allowable range of up to 20%.

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

Single Discount rate

A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.05% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2022. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.) Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the investment rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) in the Discount Rate

The following presents the District's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.8%, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.8%) or 1-percentage-point higher (7.8%) than the current rate:

	<u>1% Decrease to Discount Rate (5.8%)</u>	<u>Current Discount Rate (6.8%)</u>	<u>1% Increase to Discount Rate (7.8%)</u>
MATC's proportionate share of the net pension liability (asset)	\$ 92,490,060	\$ 9,569,109	\$ (48,454,189)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/about-etf/reports-and-studies/financialreports-and-statements>.

8. Other Postretirement Benefits - Current Year

Information in this note includes the disclosures for Milwaukee Area Technical College OPEB Trust required by GASB Statement No. 74 and No. 75.

Plan Description

Plan Administration

The District administers the Milwaukee Area Technical College OPEB Trust, a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible teachers and administrators.

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

Management of the OPEB Trust is vested in the Investment and OPEB Oversight Committee, which is comprised of the Vice President of Finance, District Board Treasurer and General Counsel.

Benefits Provided

The plan provides medical and life insurance benefits to eligible retirees and their spouses through the District's group medical and life insurance plans, which cover both active and retired members. The eligibility requirements and the amount of the benefit vary based on retiree's position, years of service and age at retirement. If eligible, the retiree may receive half of the medical insurance benefits paid once they reach the age of 65. The plan is administered by the District. The MATC Postemployment Benefits Trust is accounted for and prescribed as a fiduciary fund and does not issue a stand-alone financial report. Plan eligibility is as follows:

Eligibility (Medical)

Group	Subsidy Provided	Age Requirement	Service Requirements
Faculty, Paraprofessionals (former 212) hired prior to 2/16/2014	Yes	55	15
Faculty, Paraprofessionals (former 212) hired between to 6/30/2015	Yes	60	20
Faculty, Paraprofessionals (former 212) hired on/after to 7/24/2007	No	N/A	N/A
Staff (former 587) hired prior to 7/24/2007	Yes	55	20
Staff (former 587) hired between 7/24/2007 - 3/6/2013	Yes	60	20
Staff (former 587) hired on/after 3/7/2013	No	N/A	N/A
Administrator (form NR) hired prior to 1/1/2008	Yes	55	20
Administrator (form NR) hired between 1/1/2008 - 7/26/2013	Yes	60	20
Administrator (form NR) hired on/after 7/27/2013	No	N/A	N/A
MPTV (former 715) hired prior to 1/1/2008	Yes	55	20
MPTV (former 715) hired between 1/1/2008 - 3/21/2013	Yes	60	20
MPTV (former 715) hired on/after 3/22/2013	No	N/A	N/A

Eligibility (Life)

Group	Life Insurance
Faculty, Paraprofessionals (former 212) hired prior to 7/1/2015	Yes
Faculty, Paraprofessionals (former 212) hired on/after 7/1/2015	No
Staff (former 587) hired prior to 3/7/2013	Yes
Staff (former 587) hired on/after 3/7/2013	No
Administrator (former NR) hired prior to 7/27/2013	Yes
Administrator (former NR) hired on/after 7/27/2013	No
MPTV (former 715) hired prior to 3/22/2013	Yes
MPTV (former 715) hired on/after 3/22/2013	No

Basis of Accounting

The plan's financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due.

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

Employer contributions to the plan are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Contributions

The MATC District Board grants the authority to establish and amend the contribution requirements of the District. The Board establishes rates based on an actuarially determined rate. For the year ended June 30, 2025 and 2024, the District's average contribution rate was 10.41% and 7.90% of covered-employee payroll, respectively. Plan members are required to contribute to the plan.

Investment Policy

The Trust's policy concerning the allocation of invested assets is established and may be amended by the MATC Board. It is the policy of the MATC Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. Securities held in the Trust need not represent a cross section of the economy. However, in order to achieve a prudent level of portfolio diversification the Securities of any company or government agency cannot exceed 10% (at Cost) of a manager's total product and no more than 40% of the total product may be invested in any one industry sector. Individual Securities may represent 50% of the total Product, while the total allocation to Treasury bond and notes may vary up to 100% of the Fund's Aggregate bond position.

Concentrations

The investment portfolio included the following concentrations over 5%:

Issuer	Investment Type	Percentage of Portfolio	
		2025	2024
Baird Core Plus Bond	Mutual Fund Equity	7.3 %	6.4 %
Fidelity NTL NDC Index Fund	Mutual Fund Equity	8.0	-
iShares Core U.S. Aggregate	Mutual Fund Equity	7.5	4.6
MFS Intl Diversification	Mutual Fund Equity	5.0	-
PGIM Total Return Bond Fund	Mutual Fund Equity	5.1	-
Prudential Total Return Bonds	Mutual Fund Equity	-	5.3
Schwab U.S. Large Cap ETF	Mutual Fund Equity	42.8	-
Vanguard Total Stock Mkt Index Fund	Mutual Fund Equity	-	46.8
Vanguard Total Int'l Stock	Mutual Fund Equity	-	14.2

Rate of Return

For the year ended June 30, 2025 and 2024, the annual money-weighted rate of return on investments, net of investment expense, was 12.2% and 15.3%, respectively. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

Net and Total OPEB Liability of the Milwaukee Area Technical College District

Actuarial Assumptions

The net OPEB liability and total OPEB liability were determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Measurement dates:

For June 30, 2025 liabilities	June 30, 2025
For June 30, 2024 liabilities	June 30, 2024

Actuarial valuation date: June 30, 2025

Inflation: 2.0%

Salary increases: 2.0%

Investment rate of return: 6.56%

Healthcare cost trend rates: 7.56% initially 6.56% for post-Medicare) decreasing 0.30% each year for ten years and 0.10 % per year thereafter until reaching the ultimate rate of 4.0%.

As of June 30, 2025, the mortality projection scale used was the PUB-2010 base mortality table projected using Scale-2021.

The actuarial assumptions used in the June 30, 2025 valuations were based on the results of an actuarial experience study for the period July 1, 2021 to June 30, 2023.

Discount Rate

The discount rate used to measure the total OPEB liability was 6.56%. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates.

Single Rate Option

Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

Components of the Net and Total OPEB Liability

The components of the net and total OPEB liability of the District at June 30, 2025 and 2024 were as follows:

	<u>2025</u>	<u>2024</u>
Total OPEB liability	\$ 89,423,875	\$ 88,049,441
Plan fiduciary net position	(65,307,797)	(58,487,098)
Net OPEB liability	<u>\$ 24,116,078</u>	<u>\$ 29,562,343</u>
Plan fiduciary net position as a percentage of total OPEB liability	73.03 %	66.43 %

Components of and Changes in the Net OPEB Liability

	<u>Increase (Decrease)</u>		
	<u>Total OPEB Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net OPEB Liability (a)-(b)</u>
Balance as of June 30, 2024	\$ 88,049,441	\$ 58,487,098	\$ 29,562,343
Changes for the year:			
Service cost	566,944	-	566,944
Interest	5,752,272	-	5,752,272
Differences between expected and actual experience	443,566	-	443,566
Contributions, employer subsidy	-	6,695,383	(6,695,383)
Expected investment income	-	7,222,600	(7,222,600)
Changes in assumptions	1,597,435	-	1,597,435
Benefit payments	(6,985,783)	(6,985,783)	-
Administrative expense	-	(111,501)	111,501
Net changes	<u>1,374,434</u>	<u>6,820,699</u>	<u>(5,446,265)</u>
Balance at June 30, 2025	<u>\$ 89,423,875</u>	<u>\$ 65,307,797</u>	<u>\$ 24,116,078</u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.56%) or 1-percentage-point higher (7.56%) than the current discount rate:

	<u>1% Decrease (5.56%)</u>	<u>Discount Rate (6.56%)</u>	<u>1% Increase (7.56%)</u>
Net OPEB liability as of June 30, 2025	\$ 33,940,000	\$ 24,116,079	\$ 15,858,000
	<u>1% Decrease (5.74%)</u>	<u>Discount Rate (6.74%)</u>	<u>1% Increase (7.74%)</u>
Net OPEB liability as of June 30, 2024	\$ 39,235,000	\$ 29,562,343	\$ 21,431,000

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.75% decreasing to 3.0%) or 1-percentage-point higher (8.75% decreasing to 5%) than the current healthcare cost trend rates:

	1% Decrease (6.75% Decreasing to 3.0%)	Healthcare Cost Trend Rates (7.75% Decreasing to 4.0%)	1% Increase (8.75% Decreasing to 5.0%)
Net OPEB liability as of June 30, 2025	\$ 16,622,000	\$ 24,116,079	\$ 32,948,000
	1% Decrease (6.75% Decreasing to 3.0%)	Healthcare Cost Trend Rates (7.75% Decreasing to 4.0%)	1% Increase (8.75% Decreasing to 5.0%)
Net OPEB liability as of June 30, 2024	\$ 22,183,000	\$ 29,562,343	\$ 38,250,000

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the District recognized OPEB expenses of (\$11,220,154). At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 335,009	\$ 11,280,247
Changes in assumptions	2,065,389	3,578,428
Net difference between projected and actual earnings on OPEB plan investments	-	4,266,731
Total	<u>\$ 2,400,398</u>	<u>\$ 19,125,406</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ending June 30:

2026	\$ (10,048,065)
2027	(4,781,201)
2028	(1,279,889)
2029	(615,853)
Total	<u>\$ (16,725,008)</u>

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

Payable to the Plan

The District did not have any payable for the outstanding amount of contributions to the District OPEB Trust required for the year ended June 30, 2025.

9. Other Postretirement Benefits - Prior Year

Information in this note includes the disclosures for Milwaukee Area Technical College OPEB Trust required by GASB Statement No. 74 and No. 75.

Plan Description

Plan Administration

The District administers the Milwaukee Area Technical College OPEB Trust, a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible teachers and administrators.

Management of the OPEB Trust is vested in the Investment and OPEB Oversight Committee, which is comprised of the Vice President of Finance, District Board Treasurer and General Counsel.

Benefits Provided

The plan provides medical and life insurance benefits to eligible retirees and their spouses through the District's group medical and life insurance plans, which cover both active and retired members. The eligibility requirements and the amount of the benefit vary based on retiree's position, years of service and age at retirement. If eligible, the retiree may receive half of the medical insurance benefits paid once they reach the age of 65. The plan is administered by the District. The MATC Postemployment Benefits Trust is accounted for and prescribed as a fiduciary fund and does not issue a stand-alone financial report. Plan eligibility is as follows:

Eligibility (Medical)

Group	Subsidy Provided	Age Requirement	Service Requirements
Faculty, Paraprofessionals (former 212) hired prior to 2/16/2014	Yes	55	15
Faculty, Paraprofessionals (former 212) hired between to 6/30/2015	Yes	60	20
Faculty, Paraprofessionals (former 212) hired on/after to 7/24/2007	No	N/A	N/A
Staff (former 587) hired prior to 7/24/2007	Yes	55	20
Staff (former 587) hired between 7/24/2007 - 3/6/2013	Yes	60	20
Staff (former 587) hired on/after 3/7/2013	No	N/A	N/A
Administrator (form NR) hired prior to 1/1/2008	Yes	55	20
Administrator (form NR) hired between 1/1/2008 - 7/26/2013	Yes	60	20
Administrator (form NR) hired on/after 7/27/2013	No	N/A	N/A
MPTV (former 715) hired prior to 1/1/2008	Yes	55	20
MPTV (former 715) hired between 1/1/2008 - 3/21/2013	Yes	60	20
MPTV (former 715) hired on/after 3/22/2013	No	N/A	N/A

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

Eligibility (Life)

Group	Life Insurance
Faculty, Paraprofessionals (former 212) hired prior to 7/1/2015	Yes
Faculty, Paraprofessionals (former 212) hired on/after 7/1/2015	No
Staff (former 587) hired prior to 3/7/2013	Yes
Staff (former 587) hired on/after 3/7/2013	No
Administrator (former NR) hired prior to 7/27/2013	Yes
Administrator (former NR) hired on/after 7/27/2013	No
MPTV (former 715) hired prior to 3/22/2013	Yes
MPTV (former 715) hired on/after 3/22/2013	No

Basis of Accounting

The plan's financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions to the plan are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Contributions

The MATC District Board grants the authority to establish and amend the contribution requirements of the District. The Board establishes rates based on an actuarially determined rate. For the year ended June 30, 2024 and 2023, the District's average contribution rate was 7.90% and 6.67% of covered-employee payroll, respectively. Plan members are required to contribute to the plan.

Investment Policy

The Trust's policy concerning the allocation of invested assets is established and may be amended by the MATC Board. It is the policy of the MATC Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. Securities held in the Trust need not represent a cross section of the economy. However, in order to achieve a prudent level of portfolio diversification the Securities of any company or government agency cannot exceed 10% (at Cost) of a manager's total product and no more than 40% of the total product may be invested in any one industry sector. Individual Securities may represent 50% of the total Product, while the total allocation to Treasury bond and notes may vary up to 100% of the Fund's Aggregate bond position.

Concentrations

The investment portfolio included the following concentrations over 5%:

Issuer	Investment Type	Percentage of Portfolio	
		2024	2023
Baird Cord Plus Bond	Mutual Fund Equity	6.4 %	6.2 %
Prudential Total Return Bonds	Mutual Fund Equity	5.3	5.0
Vanguard Total Stock Mkt Index Fund	Mutual Fund Equity	46.8	43.2
Vanguard FTSE Development Market	Mutual Fund Equity	-	5.8
Vanguard Total Int'l Stock	Mutual Fund Equity	14.2	11.5

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

Rate of Return

For the year ended June 30, 2024 and 2023, the annual money-weighted rate of return on investments, net of investment expense, was 15.3% and 10.7%, respectively. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net and Total OPEB Liability of the Milwaukee Area Technical College District

Actuarial Assumptions

The net OPEB liability and total OPEB liability were determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Measurement dates:

For June 30, 2024 liabilities	June 30, 2024
For June 30, 2023 liabilities	June 30, 2023

Actuarial valuation date: June 30, 2024

Inflation: 2.0%

Salary increases: 2.0%

Investment rate of return: 6.74%

Healthcare cost trend rates: 7.75% initially 96.75% for post-Medicare) decreasing 0.30% each year for ten years and 0.10 % per year thereafter until reaching the ultimate rate of 4.0%.

As of June 30, 2024, the mortality projection scale was the PUB-2010 base mortality table projected using Scale-2021.

The actuarial assumptions used in the June 30, 2024 valuations were based on the results of an actuarial experience study for the period July 1, 2021 to June 30, 2023.

Discount Rate

The discount rate used to measure the total OPEB liability was 6.74%. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates.

Single Rate Option

Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

Components of the Net and Total OPEB Liability

The components of the net and total OPEB liability of the District at June 30, 2024 and 2023 were as follows:

	<u>2024</u>	<u>2023</u>
Total OPEB liability	\$ 88,049,441	\$ 96,754,459
Plan fiduciary net position	(58,487,098)	(50,993,969)
Net OPEB liability	<u>\$ 29,562,343</u>	<u>\$ 45,760,490</u>
Plan fiduciary net position as a percentage of total OPEB liability	66.43 %	52.70 %

Components of and Changes in the Net OPEB Liability

	<u>Increase (Decrease)</u>		
	<u>Total OPEB Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net OPEB Liability (a)-(b)</u>
Balance as of June 30, 2023	\$ 96,754,459	\$ 50,993,969	\$ 45,760,490
Changes for the year:			
Service cost	878,179	-	878,179
Interest	6,349,571	-	6,349,571
Differences between expected and actual experience	(12,739,217)	-	(12,739,217)
Contributions, employer subsidy	-	4,985,346	(4,985,346)
Expected investment income	-	7,492,061	(7,492,061)
Changes in assumptions	1,682,389	-	1,682,389
Benefit payments	(4,875,940)	(4,875,940)	-
Administrative expense	-	(108,338)	108,338
Net changes	<u>(8,705,018)</u>	<u>7,493,129</u>	<u>(16,198,147)</u>
Balance at June 30, 2024	<u>\$ 88,049,441</u>	<u>\$ 58,487,098</u>	<u>\$ 29,562,343</u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.74%) or 1-percentage-point higher (7.74%) than the current discount rate:

	<u>1% Decrease (5.74%)</u>	<u>Discount Rate (6.74%)</u>	<u>1% Increase (7.74%)</u>
Net OPEB liability as of June 30, 2024	\$ 39,235,000	\$ 29,562,343	\$ 21,431,000
	<u>1% Decrease (5.72%)</u>	<u>Discount Rate (6.72%)</u>	<u>1% Increase (7.72%)</u>
Net OPEB liability as of June 30, 2023	\$ 56,548,000	\$ 45,760,490	\$ 37,385,000

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.75% decreasing to 3.0%) or 1-percentage-point higher (8.75% decreasing to 5%) than the current healthcare cost trend rates:

	1% Decrease (6.75% Decreasing to 3.0%)	Healthcare Cost Trend Rates (7.75% Decreasing to 4.0%)	1% Increase (8.75% Decreasing to 5.0%)
Net OPEB liability as of June 30, 2024	\$ 22,183,000	\$ 29,562,343	\$ 38,250,000
	1% Decrease (6.0% Decreasing to 3.0%)	Healthcare Cost Trend Rates (7.0% Decreasing to 4.0%)	1% Increase (8.80% Decreasing to 5.0%)
Net OPEB liability as of June 30, 2023	\$ 37,890,000	\$ 45,760,490	\$ 55,876,000

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the District recognized OPEB expenses of (\$10,194,077). At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 19,888,832
Changes in assumptions	1,316,187	7,798,320
Net difference between projected and actual earnings on OPEB plan investments	-	2,823,315
Total	<u>\$ 1,316,187</u>	<u>\$ 30,510,467</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ending June 30:

2025	\$ (13,563,071)
2026	(9,888,750)
2027	(4,621,886)
2028	<u>(1,120,573)</u>
Total	<u>\$ (29,194,280)</u>

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

Payable to the Plan

The District did not have any payable for the outstanding amount of contributions to the District OPEB Trust required for the year ended June 30, 2024.

10. Capital Assets

Following are the changes in the District's capital assets for the year ended June 30, 2025 and 2024:

	<u>Balance at July 1, 2024</u>	<u>Additions</u>	<u>Disposals and Adjustments</u>	<u>Balance at June 30, 2025</u>
Capital assets, net being depreciated:				
Construction in progress	\$ 1,203,064	\$ 3,691,507	\$ 1,051,713	\$ 3,842,858
Land	7,981,596	-	-	7,981,596
Total capital assets not being depreciated	<u>9,184,660</u>	<u>3,691,507</u>	<u>1,051,713</u>	<u>11,824,454</u>
Capital assets, being depreciated:				
Land improvements	40,327,372	-	-	40,327,372
Building and improvements	360,890,008	11,762,857	5,262,812	367,390,053
Equipment	310,177,153	22,228,839	433,094	331,972,898
Total capital assets being depreciated	<u>711,394,533</u>	<u>33,991,696</u>	<u>5,695,906</u>	<u>739,690,323</u>
Less accumulated depreciation:				
Land improvements	24,625,415	1,999,794	-	26,625,209
Building and improvements	195,366,440	13,785,684	5,262,812	203,889,312
Equipment	251,020,048	16,191,330	432,370	266,779,008
Total accumulated depreciation	<u>471,011,903</u>	<u>31,976,808</u>	<u>5,695,182</u>	<u>497,293,529</u>
Net capital assets being depreciated	<u>240,392,630</u>	<u>2,014,888</u>	<u>724</u>	<u>242,396,794</u>
Total capital assets	249,567,290	<u>\$ 5,706,395</u>	<u>\$ 1,052,437</u>	254,221,248
Subscription assets, net (Note 11)	<u>9,347,547</u>			<u>11,595,668</u>
Total capital assets	258,914,837			265,816,916
Less related general obligation debt net of unspent	(37,184,037)			(37,477,750)
Less subscription liability	<u>(6,544,929)</u>			<u>(8,690,440)</u>
Net investment in capital assets	<u>\$ 215,185,871</u>			<u>\$ 219,648,726</u>

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

	<u>Balance at July 1, 2023</u>	<u>Additions</u>	<u>Disposals and Adjustments</u>	<u>Balance at June 30, 2024</u>
Capital assets, net being depreciated:				
Construction in progress	\$ 9,774,170	\$ 1,096,892	\$ 9,667,998	\$ 1,203,064
Land	<u>7,981,596</u>	<u>-</u>	<u>-</u>	<u>7,981,596</u>
Total capital assets not being depreciated	<u>17,755,766</u>	<u>1,096,892</u>	<u>9,667,998</u>	<u>9,184,660</u>
Capital assets, being depreciated:				
Land improvements	40,195,830	131,542	-	40,327,372
Building and improvements	342,585,033	22,251,190	3,946,215	360,890,008
Equipment	<u>293,574,468</u>	<u>17,386,765</u>	<u>784,080</u>	<u>310,177,153</u>
Total capital assets being depreciated	<u>676,355,331</u>	<u>39,769,497</u>	<u>4,730,295</u>	<u>711,394,533</u>
Less accumulated depreciation:				
Land improvements	22,624,570	2,000,845	-	24,625,415
Building and improvements	186,103,392	13,209,263	3,946,215	195,366,440
Equipment	<u>235,094,728</u>	<u>16,700,678</u>	<u>775,358</u>	<u>251,020,048</u>
Total accumulated depreciation	<u>443,822,690</u>	<u>31,910,786</u>	<u>4,721,573</u>	<u>471,011,903</u>
Net capital assets being depreciated	<u>232,532,641</u>	<u>7,858,711</u>	<u>8,722</u>	<u>240,382,630</u>
Total capital assets	250,288,407	<u>\$ 8,955,603</u>	<u>\$ 9,676,720</u>	249,567,290
Subscription assets, net (Note 11)	<u>8,293,527</u>			<u>9,347,547</u>
Total capital assets	258,581,934			258,914,837
Less related general obligation debt net of unspent	(42,108,289)			(37,184,037)
Less subscription liability	<u>(6,903,513)</u>			<u>(6,544,929)</u>
Net investment in capital assets	<u>\$ 209,570,132</u>			<u>\$ 215,185,871</u>

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

11. Subscription Assets and Liabilities

Following are the changes in the District's subscription assets and related liabilities for June 30, 2025 and 2024.

Subscription Assets

	<u>Balance at July 1, 2024</u>	<u>Additions</u>	<u>Disposals and Adjustments</u>	<u>Balance at June 30, 2025</u>
Subscription assets being amortized:				
Subscription based IT arrangements	\$ 14,676,185	\$ 7,484,352	\$ 1,261,549	\$ 20,898,988
Total subscription assets being amortized	<u>14,676,185</u>	<u>7,484,352</u>	<u>1,261,549</u>	<u>20,898,988</u>
Less accumulated amortization for subscription assets:				
Subscription based IT arrangements	<u>5,328,638</u>	<u>5,236,231</u>	<u>1,261,549</u>	<u>9,303,320</u>
Total accumulated amortization	<u>5,328,638</u>	<u>5,236,231</u>	<u>1,261,549</u>	<u>9,303,320</u>
Total subscription assets, net of accumulated amortization	<u>\$ 9,347,547</u>	<u>\$ 2,248,121</u>	<u>\$ -</u>	<u>\$ 11,595,668</u>
	<u>Balance at July 1, 2023</u>	<u>Additions</u>	<u>Disposals and Adjustments</u>	<u>Balance at June 30, 2024</u>
Subscription assets being amortized:				
Subscription based IT arrangements	\$ 12,149,684	\$ 4,486,341	\$ 1,959,840	\$ 14,676,185
Total subscription assets being amortized	<u>12,149,684</u>	<u>4,486,341</u>	<u>1,959,840</u>	<u>14,676,185</u>
Less accumulated amortization for subscription assets:				
Subscription based IT arrangements	<u>3,856,157</u>	<u>3,432,321</u>	<u>1,959,840</u>	<u>5,328,638</u>
Total accumulated amortization	<u>3,856,157</u>	<u>3,432,321</u>	<u>1,959,840</u>	<u>5,328,638</u>
Total subscription assets, net of accumulated amortization	<u>\$ 8,293,527</u>	<u>\$ 1,054,020</u>	<u>\$ -</u>	<u>\$ 9,347,547</u>

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

Subscription Liabilities

	<u>Balance at July 1, 2024</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2024</u>	<u>Due Within One Year</u>
	\$ 6,544,929	\$ 4,732,163	\$ 2,586,652	\$ 8,690,440	\$ 3,562,026
Years				Principal	Interest
2026				\$ 3,562,026	\$ 279,034
2027				2,403,707	163,166
2028				1,645,342	75,988
2029				620,249	24,100
2030				459,116	-
				<u>\$ 8,690,440</u>	<u>\$ 542,288</u>
	<u>Balance at July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2024</u>	<u>Due Within One Year</u>
	\$ 6,903,513	\$ 1,561,760	\$ 1,920,344	\$ 6,544,929	\$ 2,586,652
Years				Principal	Interest
2025				\$ 2,586,652	\$ 221,250
2026				2,081,607	117,684
2027				1,094,002	59,962
2028				782,668	17,776
				<u>\$ 6,544,929</u>	<u>\$ 416,672</u>

12. Contingent Liabilities

There are several pending lawsuits in which the District is named as a defendant. Corporation counsel estimates the potential claims not covered by insurance resulting from such litigation would not materially affect the financial statements.

The District participates in a number of federal and state financial assistance programs, principal of which are the Pell Grant, Guaranteed Student Loan and Vocational Education programs. The amount, if any, of expenses which may be disallowed by the granting agencies cannot be determined at this time, although such amounts, if any, are expected to be immaterial.

In compliance with Wisconsin Department of Natural Resources (WDNR) landfill closure protocol, the District continues to conduct required monitoring events at the former municipal solid waste landfill owned by the District. A landfill closure plan was approved by the WDNR and remedial work began at the site in 1997 and was substantially completed during the 2000 fiscal year. In 2006, 2008 and 2009, reduction in the frequency and sampling parameter monitoring requirement requests were approved by the WDNR. Investigation and cleanup costs incurred through June 30, 2012, were approximately \$3,055,000. WDNR regulation currently requires semi-annual groundwater sampling and annual methane gas point monitoring. The City also requires the District to have a stormwater maintenance plan, which must be recertified every five years. In FY2023-24, the District budgeted \$40,000 to maintain and monitor the site. Future costs may be higher due to changes in regulations and rapidly changing technology. In the opinion of management, any changes in estimated environmental cleanup and monitoring costs will not have a material adverse effect on the financial statements.

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

On July 10, 2020, the Milwaukee Area Technical College District entered into a seven-year student housing affiliation and guaranty agreement with JS 1962 Master Tenant, LLC. Under this agreement, JS 1962 Master Tenant, LLC or its affiliate will operate a student housing project located at 333 W. State Street and will reserve the project for the use and occupancy of MATC students and other authorized MATC users. In exchange, MATC has agreed to guaranty a minimum level of rent collected at the project. Beginning in Fall of 2021, the development of the project was complete and available to be occupied by MATC students. Pursuant to the affiliation agreement, MATC's year five (FY25) annual base rent guaranty obligation will be \$1,712,080, which will be offset by lease agreements with students.

13. Subsequent Events

On July 10, 2025, the District issued \$1,500,000 Series 2025-26A General Obligation Promissory Notes, the proceeds of which are to be used for financing building remodeling and improvement projects. Interest rates on the issue are 4.0% to 5.0%. Principal payments ranging from \$150,000 to \$500,000 are due beginning June 1, 2027 through June 1, 2030.

On August 4, 2025, the District issued \$1,500,000 Series 2025-26B General Obligation Promissory Notes, the proceeds of which are to be used for financing building remodeling and improvement projects. Interest rate on the issue is 4.0%. Principal payments ranging from \$150,000 to \$500,000 are due beginning June 1, 2027 through June 1, 2030.

On September 15, 2025, the District issued \$27,500,000 Series 2025-26C General Obligation Promissory Notes, the proceeds of which are to be used for moveable equipment and to finance building remodeling and improvement projects. Interest rate on the issue is 5.0%. Principal payments ranging from \$3,160,000 to \$10,000,000 are due beginning December 1, 2025 through June 1, 2030.

On October 15, 2025, the District issued \$1,500,000 Series 2025-26D General Obligation Promissory Notes, the proceeds of which are to be used for financing building remodeling and improvement projects. Interest rates on the issue are 3.0% to 4.0%. Principal payments ranging from \$150,000 to \$500,000 are due beginning June 1, 2027 through June 1, 2030.

On November 13, 2025, the District issued \$1,500,000 Series 2025-26E General Obligation Promissory Notes, the proceeds of which are to be used for financing building remodeling and improvement projects. Interest rate on the issue is 4.0%. Principal payments ranging from \$150,000 to \$500,000 are due beginning June 1, 2027 through June 1, 2030.

14. Discretely Presented Component Unit

Nature of Activities and Summary of Significant Accounting Policies

Nature of Activities - Milwaukee Area Technical College Foundation, Inc. (the Foundation) is a nonprofit organization organized and operated to secure community involvement with, including financial support of, Milwaukee Area Technical College (MATC). The specific purposes of the Foundation are to solicit, hold, manage, invest and expend contributions, grants and bequests (including endowment gifts) exclusively for the maintenance, support and benefit of MATC. Milwaukee PBS (MPBS) is a program of the Foundation operated by MATC and consists of two traditional television stations, WMVS and WMVT, which are licensed to MATC; four additional digital television services; a state-of-the-art production facility; the website MPBS.org; the monthly magazine Fine Tuning; and serves as the hands-on training facility for MATC students enrolled in the Television and Video Production program. In addition, the Foundation acts as the depository of contributions for the benefit of MPBS. All contributions received related to MPBS are considered contributions with donor restrictions. As MATC incurs expenses relating to MPBS, MATC requests reimbursement from the Foundation at which time the contributions are released from restriction.

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

Net Assets - Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions - Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed in service.

Accounting Estimates - The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Subsequent Events - The financial statements include management's evaluation of the events and transactions occurring subsequent to June 30, 2025 through September 24, 2024, which is the date the financial statements were available to be issued.

Functional Allocation of Expenses - The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated on a reasonable basis that is consistently applied. The expenses that are allocated include salaries, wages and employee benefits which are allocated based on time and effort and information technology, occupancy and in-kind operating expenses which are allocated based on estimated usage.

Restricted Cash - The Foundation holds and manages contributions for the benefit of MPBS under agreements between the Foundation and MATC. Funds not invested are held in a separate cash account solely for the benefit of MPBS.

Promises to Give - The Foundation records unconditional promises to give that are expected to be collected within one year at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the statements of activities. The Foundation determined the allowance for uncollectible promises to give based on historical experience, an assessment of economic conditions and a review of subsequent collections. Promises to give are written off when deemed uncollectible. No allowance was considered necessary as of June 30, 2025 and 2024.

Investments - The Foundation records investment purchases at cost or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statements of financial position. Net investment return (loss) is reported in the statements of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses. See Note 3 for discussion of fair value measurement.

The Foundation utilizes various investment securities. Investment securities, in general, are exposed to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the Foundation's account balances and the amounts reported in the financial statements.

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

Revenue and Revenue Recognition - Contributions are recognized when cash, securities or other assets, an unconditional promise to give or notification of a beneficial interest is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met. The Foundation had no conditional contributions as of June 30, 2025 and 2024. Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Income Taxes - The Foundation is organized as a Wisconsin nonprofit corporation and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code (IRC) Section 501(a), as an organization described in IRC Section 501(c)(3) qualifies for the charitable contribution deduction under IRC Sections 170(b)(1)(A)(vi) and has been determined not to be a private foundation under IRC Sections 509(a)(1). The Foundation is required to file a Return of Organization Exempt from Income Tax (Form 990) annually with the IRS. Management has determined that the Foundation is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

The Foundation analyzed the requirements for accounting for uncertain tax positions and determined that it was not required to record a liability related to uncertain tax positions as of June 30, 2025 or 2024. With few exceptions, the Foundation is no longer subject to federal income tax examinations by tax authorities for years before 2019 and state income tax examinations for years before 2018.

Financial Instruments, Credit Risk and Other Concentrations - Deposit concentration risk is managed by placing cash, money market accounts and certificates of deposit with financial institutions that management believes to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the Foundation has not experienced losses in any of these accounts. Credit risk associated with promises to give is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from board members, individuals and foundations supportive of the mission. Investments are made by diversified investment managers whose performance is monitored by management and the investment committee of the Board of Directors. Although the fair values of investments are subject to fluctuation on a year-to-year basis, the investment committee believes that the investment policies and guidelines are prudent for the long-term welfare of the Foundation.

During the year ended June 30, 2025, the Foundation received approximately 21% of total contributions from one donor.

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statements of financial position date, comprise the following:

	<u>2025</u>	<u>2024</u>
Financial assets at end of year		
Cash and cash equivalents	\$ 1,879,053	\$ 1,356,395
Restricted cash	951,821	474,626
Unconditional promises to give	1,272,170	2,005,026
Investments	<u>42,065,684</u>	<u>38,934,467</u>
Total financial assets at end of year	46,168,728	42,770,514
Less amounts unavailable for general expenditures within one year		
Restricted by donors with purpose restrictions	(36,868,129)	(35,257,047)
Donor-restricted endowment	<u>(5,255,691)</u>	<u>(4,733,091)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 4,044,908</u>	<u>\$ 2,780,376</u>

Endowment funds consist of donor-restricted endowments and funds designated by the board as endowments. Income from donor-restricted endowments is restricted for specific purposes, with the exception of the amounts available for general use. Income from the board designated endowment is restricted for the benefit of MPBS.

Fair Value Measurements

GAAP establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical investments (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1 - Valuation is based upon quoted prices in active markets for identical investments.

Level 2 - Valuation is based upon other significant observable inputs (including quoted prices for similar investments).

Level 3 - Valuation is based upon significant unobservable inputs (including the Foundation's assumptions in determining the fair value of investments).

Following is a description of the valuation methodology used for the Foundation's assets measured at fair value:

Fixed Income and Equity Securities: Fair value is generally determined based on quoted market prices of each individual security held at the close of the period.

Money Market Funds: Valued by the custodians of the securities using multiple sources of information that are corroborated by market data.

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

Limited Partnership and REIT: The limited partnership and real estate investment trust (REIT) are valued at net asset value (NAV), which is an amount equal to the ownership interest in the partners' capital and used as a practical expedient to estimate fair value. Both the limited partnership and REIT benchmark the NFI-ODEC as an investment strategy with a commitment to protect liquidity. The Foundation has no unfunded commitments. The limited partnership has quarterly redemptions with a 90-day notice period. The REIT has quarterly redemptions with a 30-day notice period.

The following tables set forth by level, within the fair value hierarchy, the Foundation's assets at fair value.

Fair Value Measurements as of June 30, 2025				
	Level 1	Level 2	Level 3	Total
Investments:				
Fixed income	\$ 17,292,747	\$ -	\$ -	\$ 17,292,747
Large cap equity	9,870,874	-	-	9,870,874
Small/mid cap equity	6,228,661	-	-	6,228,661
International equity	6,068,118	-	-	6,068,118
Money market	786,725	-	-	786,285
Common fund	-	-	539,574	539,574
	<u>\$ 40,246,685</u>	<u>\$ -</u>	<u>\$ 539,574</u>	<u>40,786,259</u>

Investments valued at NAV*:				
REIT				885,114
Limited partnership				394,311
				<u>\$ 42,065,684</u>

Fair Value Measurements as of June 30, 2024				
	Level 1	Level 2	Level 3	Total
Investments:				
Fixed income	\$ 17,257,940	\$ -	\$ -	\$ 17,257,940
Large cap equity	8,603,175	-	-	8,603,175
Small/mid cap equity	5,679,002	-	-	5,679,002
International equity	4,941,117	-	-	4,941,117
Money market	1,168,574	-	-	1,168,574
Common fund	-	-	236,776	236,776
	<u>\$ 37,649,808</u>	<u>\$ -</u>	<u>\$ 236,776</u>	<u>37,886,584</u>

Investments valued at NAV*:				
REIT				771,783
Limited partnership				276,100
				<u>\$ 38,934,467</u>

* The Foundation's investments in REIT and a limited partnership are measured at fair value using the NAV per share and have not been categorized in the fair value hierarchy. The fair value amounts presented in the tables are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of financial position as of June 30, 2025 and 2024.

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

Unconditional promises to give are estimated to be collected as follows at June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Within one year	\$ 758,844	\$ 1,053,828
In one to five years	<u>567,066</u>	<u>1,070,684</u>
	1,325,910	2,124,512
Less discount to net present value	<u>(53,740)</u>	<u>(119,486)</u>
	<u>\$ 1,272,170</u>	<u>\$ 2,005,026</u>

Endowment

The Endowment consists of 81 individual funds established by donors to provide annual funding for specific activities and general operations. The Endowment also includes certain net assets that have been designated for endowment by the Board of Directors to benefit the MPBS. This endowment was created using contributions restricted by donors for the benefit of MPBS and is therefore shown as donor restricted.

The Foundation's Board of Directors has interpreted the Wisconsin Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the date of the donor-restricted endowment funds, unless there are explicit donor stipulations to the contrary. At June 30, 2025 and 2024, there were no such donor stipulations. As a result of this interpretation, the Foundation retains in perpetuity (a) the original value of initial and subsequent gift amounts (including promises to give at fair value) donated to the Endowment and (b) any accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. Donor-restricted amounts not retained in perpetuity are subject to appropriation for expenditure by the Foundation in a manner consistent with the standard of prudence prescribed by UPMIFA. The Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the fund
- The purposes of the Foundation and the donor-restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the Foundation
- The investment policies of the Foundation

Milwaukee Area Technical College District

Notes to Financial Statements

June 30, 2025 and 2024

As of June 30, 2025 and 2024, the endowment net asset composition by type of fund is as follows:

<u>June 30, 2025</u>	<u>With Donor Restrictions</u>
Donor, restricted endowment funds:	
Original donor, restricted gift amount and amounts required to be maintained in perpetuity by donor	\$ 5,255,691
Total	<u>\$ 5,255,691</u>
<u>June 30, 2024</u>	<u>With Donor Restrictions</u>
Donor, restricted endowment funds:	
Original donor, restricted gift amount and amounts required to be maintained in perpetuity by donor	\$ 4,733,091
Total	<u>\$ 4,733,091</u>

From time-to-time, certain donor-restricted endowment funds may have fair values less than the amount required to be maintained by donors or by law (underwater endowments). The Foundation interpreted UPMIFA to permit spending from underwater endowments in accordance with prudent measures required by law. As of June 30, 2025 and 2024, there were no underwater endowments.

Investment and Spending Policies - The Foundation adopted investment and spending policies for the Endowment that attempt to provide a predictable stream of funding for operations while seeking to maintain the purchasing power of the endowment assets. Over time, long-term rates of return should be equal to an amount sufficient to maintain the purchasing power of the Endowment assets, to provide the necessary capital to fund the spending policy and to cover the costs of managing the Endowment investments. To satisfy this long-term rate-of-return objective, the investment portfolio is structured on a total-return approach through which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). A significant portion of the funds are invested to seek growth of principal over time.

An endowment spending-rate formula is used to determine the maximum amount to spend from the Endowment, including those endowments deemed to be underwater, each year. On a semiannual basis, the Foundation transfers 1.75% of the 20-quarter rolling average balance of each endowment fund to scholarships and programs. At the time of the transfer the funds are considered appropriated for expenditure by the Foundation. Individual endowment funds will not transfer a semiannual amount to scholarships and programs if the individual endowment fund balance is below \$10,000 and also reserves the right to withhold distributions if the Foundation is unable to identify sufficient program needs.

<u>June 30, 2025</u>	<u>With Donor Restrictions</u>
Endowment net assets, beginning	\$ 4,733,091
Investment gain, net	642,685
Contributions	157,181
Amounts appropriated for expenditure	<u>(277,266)</u>
Endowment net assets, ending	<u>\$ 5,255,691</u>

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

<u>June 30, 2024</u>	<u>With Donor Restrictions</u>
Endowment net assets, beginning	\$ 4,363,550
Investment gain, net	501,243
Contributions	25,080
Amounts appropriated for expenditure	<u>(156,782)</u>
Endowment net assets, ending	<u>\$ 4,733,091</u>

Net assets with donor restrictions are restricted for the following purposes or periods as of June 30:

	<u>2025</u>	<u>2024</u>
Subject to expenditure for specified purpose:		
For the benefit of MPBS	\$ 18,408,837	\$ 14,742,409
Programs and scholarships	<u>18,459,292</u>	<u>20,514,638</u>
	36,868,129	35,257,047
Endowments:		
Portion of perpetual endowment funds that is required to be retained permanently either by explicit donor stipulations of by UPMIFA	<u>5,255,691</u>	<u>4,733,091</u>
	<u>\$ 42,123,820</u>	<u>\$ 39,990,138</u>

Related-Party Transactions

The Foundation incurs expenses in the form of salaries, benefits, rent, maintenance and other operational expenses that are provided by MATC. MATC bills the Foundation for a portion of the services they provide. For each of the years ended June 30, 2025 and 2024, \$50,000 was paid for the services provided by MATC. Expenses incurred beyond the amounts paid are recorded as in-kind contributions and expenses. See separate note for amounts recorded as in-kind contributions and expenses.

The Foundation disburses scholarships, program grants and reimbursements related to MPBS activities and donated property and equipment to MATC. Amounts payable to MATC as of June 30, 2025 and 2024 totaled \$749,151 and \$281,295. As of June 30, 2025 and 2024, there were no amounts receivable from MATC.

Milwaukee Area Technical College District

Notes to Financial Statements
June 30, 2025 and 2024

Contributed Nonfinancial Assets

The Foundation received the following contributions of nonfinancial assets for the years ending June 30:

	<u>2025</u>	<u>2024</u>
Contributed by MATC:		
Professional services	\$ 628,257	\$ 481,773
Other direct expenses	-	14,257
	<u>628,257</u>	<u>496,030</u>
Occupancy	28,000	-
Instructional equipment and supplies	<u>117,682</u>	<u>57,832</u>
Total contributed and nonfinancial assets	<u>\$ 773,939</u>	<u>\$ 553,862</u>

Contributed instructional equipment and supplies received by the Foundation are recognized as in-kind contribution revenue with a corresponding increase to program expenses on the statement of activities. Contributed goods are recorded at fair value at the date of donation. Contributed instructional equipment and supplies are disbursed to Milwaukee Area Technical College for use in their student course programs.

Contributed services are recognized as in-kind revenues at their estimated fair value if they create or enhance nonfinancial assets or require specialized skills that would need to be purchased if they were not donated. The Foundation record donated professional services at the respective fair values of the services received. The contributed professional services and other direct expenses are used for both program and supporting services and are allocated based on estimated usage by each program and supporting service.

Volunteers contribute significant amounts of time to program services, administration and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by GAAP.

15. Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Milwaukee Area Technical College District

Schedule of District's Proportionate Share of the Net Pension Liability (Asset) and Contributions -
 Wisconsin Retirement System
 Years Ended June 30, 2025 and 2024

Schedule of Proportionate Share of the Net Pension Liability (Asset)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Proportion of the net pension liability (asset)	0.61028233%	0.64360172%	0.66775972%	0.69233372%	0.70690828%	0.72543216%	0.75098758%	0.77117292%	0.78316003%	0.81721999%
Proportionate share of the net pension liability (asset)	\$ 10,027,948	\$ 9,569,109	\$ 35,375,932	\$ (55,803,371)	\$ (44,133,264)	\$ (23,391,244)	\$ 26,717,783	\$ (22,897,039)	\$ 6,455,108	\$ 13,279,666
Covered employee payroll	124,021,480	120,570,222	114,358,125	117,618,791	115,145,534	112,868,151	111,634,556	110,658,697	113,221,442	111,687,265
Employer's proportionate share of the net pension liability (asset) percentage of its covered payroll	8.09%	7.94%	30.93%	47.44%	38.33%	20.72%	23.93%	20.69%	5.70%	11.89%
Plan fiduciary net position as percentage of the total pension liability	98.79%	98.85%	95.72%	106.02%	105.26%	102.96%	96.45%	102.93%	99.12%	98.20%
Schedule of Contributions	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contributions	\$ 8,559,716	\$ 8,590,886	\$ 7,614,919	\$ 7,851,092	\$ 8,014,137	\$ 7,485,545	\$ 7,483,882	\$ 7,426,406	\$ 7,611,658	\$ 7,662,571
Contributions in relation to the contractually required contributions	(8,559,716)	(8,590,886)	(7,614,919)	(7,851,092)	(8,014,137)	(7,485,545)	(7,483,882)	(7,426,406)	(7,611,658)	(7,662,571)
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-	-
Covered employee payroll	125,086,761	123,171,424	118,218,594	115,301,978	115,260,936	112,553,252	113,305,120	110,782,554	110,377,761	110,788,839
Contribution as a percentage of covered-employee payroll	6.84%	6.97%	6.44%	6.81%	6.95%	6.65%	6.61%	6.70%	6.90%	6.92%

See notes to required supplementary information

Milwaukee Area Technical College District

Schedule of Changes in Net OPEB Liability and Related Ratios
Years Ended June 30, 2025 and 2024

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability									
Service cost	\$ 566,944	\$ 878,179	\$ 898,614	\$ 1,468,483	\$ 1,385,361	\$ 1,358,197	\$ 1,574,694	\$ 1,321,231	\$ 1,258,315
Interest	5,752,272	6,349,571	6,298,238	8,036,642	7,961,730	7,927,836	6,692,663	6,473,329	6,392,187
Differences between expected and actual experience	443,566	(12,739,217)	(2,810,597)	(22,335,376)	(1,147,487)	(7,573,816)	(275,064)	(389,473)	(57,500)
Changes of assumptions and other inputs	1,597,435	1,682,389	(972,071)	(19,283,410)	-	4,598,940	(3,838,289)	-	-
Benefit payments	(6,985,783)	(4,875,940)	(4,611,901)	(6,061,187)	(6,412,319)	(4,572,479)	(6,412,060)	(5,521,427)	(6,748,858)
Administrative Expenses	-	-	-	-	(255,984)	(222,858)	(212,474)	(511,650)	(253,683)
Net change in total OPEB liability	1,374,434	(8,705,018)	(1,197,717)	(38,174,848)	1,531,301	1,515,820	(2,470,530)	1,372,010	590,461
Total OPEB Liability, Beginning	<u>88,049,441</u>	<u>96,754,459</u>	<u>97,952,176</u>	<u>136,127,024</u>	<u>134,595,723</u>	<u>133,079,903</u>	<u>135,550,433</u>	<u>134,178,423</u>	<u>133,587,962</u>
Total OPEB Liability, Ending (a)	<u>\$89,423,875</u>	<u>\$88,049,441</u>	<u>\$96,754,459</u>	<u>\$97,952,176</u>	<u>\$136,127,024</u>	<u>\$134,595,723</u>	<u>\$133,079,903</u>	<u>\$135,550,433</u>	<u>\$134,178,423</u>
Plan Fiduciary Net Position									
Contributions	\$ 6,695,383	\$ 4,985,346	\$ 6,543,128	\$ 7,401,177	\$ 7,975,172	\$ 6,822,193	\$ 8,268,691	\$ 7,580,617	\$ 9,380,577
Net investment income	7,222,600	7,492,061	5,147,167	(6,104,487)	10,870,247	1,366,070	1,561,197	3,010,870	3,143,569
Benefit payments	(6,985,783)	(4,875,940)	(4,611,901)	(6,061,187)	(6,412,319)	(4,572,479)	(6,412,060)	(6,033,077)	(9,406,516)
Administrative expenses	(111,501)	(108,338)	(92,831)	(103,710)	(255,984)	(222,858)	(212,474)	(511,650)	(253,681)
Net change in plan fiduciary net position	6,820,699	7,493,129	6,985,563	(4,868,207)	12,177,116	3,392,926	3,205,354	4,046,760	2,863,949
Plan Fiduciary Net Position, Beginning	<u>58,487,098</u>	<u>50,993,969</u>	<u>44,008,406</u>	<u>48,876,613</u>	<u>36,699,497</u>	<u>33,306,571</u>	<u>30,101,217</u>	<u>26,054,457</u>	<u>23,190,508</u>
Plan Fiduciary Net Position, Ending (b)	<u>\$65,307,797</u>	<u>\$58,487,098</u>	<u>\$50,993,969</u>	<u>\$44,008,406</u>	<u>\$48,876,613</u>	<u>\$36,699,497</u>	<u>\$33,306,571</u>	<u>\$30,101,217</u>	<u>\$26,054,457</u>
Net OPEB Liability, Ending (a) - (b)	<u>\$24,116,078</u>	<u>\$29,562,343</u>	<u>\$45,760,490</u>	<u>\$53,943,770</u>	<u>\$87,250,411</u>	<u>\$97,896,226</u>	<u>\$99,773,332</u>	<u>\$105,449,216</u>	<u>\$108,123,966</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	73.03%	66.43%	52.70%	44.93%	35.91%	27.27%	25.03%	22.21%	19.42%
Covered-employee payroll	\$64,327,449	\$63,066,127	\$98,150,113	\$67,147,070	\$85,615,934	\$83,937,190	\$91,998,007	\$90,194,124	\$88,425,612
Net OPEB liability as a percentage of covered-employee payroll	37.49%	46.88%	46.62%	80.34%	101.91%	116.63%	108.45%	116.91%	122.28%

Notes to Schedule:

The District implemented GASB Statement No. 74 in fiscal year 2017. The District implemented GASB Statement No. 75 in fiscal year 2018. Information prior is not available.

See notes to required supplementary information

Milwaukee Area Technical College District

Schedule of Employer Contributions -
OPEB
Years Ended June 30, 2025 and 2024

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Actuarially determined contribution	\$ 3,939,864	\$ 5,699,082	\$ 6,927,339	\$ 10,478,603	\$ 7,529,733	\$ 7,495,382	\$ 6,896,186	\$ 9,528,358	\$ 9,732,734
Contributions in relation to the actuarially determined contribution	<u>6,695,383</u>	<u>4,985,346</u>	<u>6,543,128</u>	<u>7,401,177</u>	<u>7,975,172</u>	<u>6,822,193</u>	<u>8,268,691</u>	<u>7,580,617</u>	<u>6,906,771</u>
Contribution deficiency (excess)	<u>\$ (2,755,519)</u>	<u>\$ 713,736</u>	<u>\$ 384,211</u>	<u>\$ 3,077,426</u>	<u>\$ (445,439)</u>	<u>\$ 673,189</u>	<u>\$ (1,372,505)</u>	<u>\$ 1,947,741</u>	<u>\$ 2,825,963</u>
Covered-employee payroll	\$ 64,327,449	\$ 63,066,127	\$ 98,150,113	\$ 67,147,070	\$ 85,615,934	\$ 83,937,190	\$ 91,998,007	\$ 90,194,124	\$ 88,425,612
Contributions as a percentage of covered-employee payroll	10.41%	7.90%	6.67%	11.02%	9.32%	8.13%	8.99%	8.40%	7.81%

Valuation Date: June 30, 2025

Actuarially determined contribution rates are calculated as of June 30

Methods and Assumptions Used to Determine Contribution Rates

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll
Amortization period	4.1 years
Asset valuation method	Fair market value
Inflation	2.0 percent
Healthcare cost trend rates	7.75% initially (6.75% for post-Medicare), decreasing 0.30% each year for ten years, and 0.10% per year thereafter until reaching 4.00%
Salary increases	2.0 percent, average, including inflation
Investment rate of return	6.56 percent
Mortality	PUB-2010 headcount weighted base, projected using Scale MP-2021

Notes to Schedules:

The District implemented GASB Statement No. 74 in fiscal year 2017. The District implemented GASB Statement No. 75 in fiscal year 2018. Information prior is not available.

See notes to required supplementary information

Milwaukee Area Technical College District

Schedule of Investment Returns
Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Annual Money-weighted rate of return, net of investment expense	12.2%	15.3%	10.7%	12.7%	29.9%	4.6%	5.2%	11.3%	13.6%

Notes to Schedule:

The District implemented GASB Statement No. 74 in fiscal year 2017. The District implemented GASB Statement No. 75 in fiscal year 2018. Information prior is not available.

Milwaukee Area Technical College

Notes to Required Supplementary Information
Year Ended June 30, 2025

Wisconsin Retirement System

The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

Changes in Benefit Terms and Assumptions Related to Pension Liabilities (Assets)

The District is required to present the last ten fiscal years data; however the standards allow the District to present as many years as are available until ten fiscal years are presented.

Changes of benefit terms: There were no changes of benefit terms for any participating employer in the WRS.

Changes in assumptions:

Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year ended December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the postretirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the postretirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

Milwaukee Area Technical College Other Post Employment Benefits Trust (OPEB)

The amounts presented for each fiscal year were determined as of the fiscal year-end that occurred within the fiscal year.

The District is required to present the last ten fiscal years data; however the standards allow the District to present as many years as are available until ten fiscal years are presented.

There were no changes of benefit terms for any participating employer in the Wisconsin Retirement System.

Changes in assumptions related to OPEB:

- Discount rate decreased from 6.74% to 6.56%

SUPPLEMENTARY INFORMATION

The following supplementary information is provided to document the District's compliance with budgetary requirements. To maintain accountability of available resources, the District utilizes accounts in accordance with the principles of fund accounting. 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. The District has also presented certain combining statements and individual schedules to provide additional information to the users of these financial statements.

Milwaukee Area Technical College District

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) -

General Fund

Year Ended June 30, 2025

	Original Budget	Amended Budget	Actual on a Budgetary Basis	Adjustments to Actual on a GAAP Basis to Budgetary Basis		Actual on a GAAP Basis	Variance With Amended Budget
				June 30, 2024	June 30, 2025		
Revenues							
Local government, property tax	\$ 52,113,949	\$ 51,624,716	\$ 51,624,716	\$ -	\$ -	\$ 51,624,716	\$ -
Intergovernmental revenues:							
State	84,420,527	86,700,336	86,700,336	-	-	86,700,336	-
Federal	110,000	110,000	96,664	-	-	96,664	(13,336)
Institutional:							
Statutory program fees	35,641,700	37,381,962	37,381,962	-	-	37,381,962	-
Material fees	1,517,500	1,542,372	1,555,708	-	-	1,555,708	13,336
Other student fees	1,497,300	1,842,070	1,842,070	-	-	1,842,070	-
Other institutional	6,057,493	7,210,635	7,210,635			7,210,635	-
Total revenues	181,358,469	186,412,091	186,412,091	-	-	186,412,091	-
Expenditures							
Current:							
Instruction	107,087,994	114,778,146	114,725,003	(144,930)	198,073	114,778,146	-
Instructional resources	5,639,327	5,265,492	5,263,225	(6,183)	8,450	5,265,492	-
Student services	23,771,447	21,975,256	21,966,361	(24,259)	33,154	21,975,256	-
General institutional	24,871,364	28,673,578	28,663,015	(28,808)	39,371	28,673,578	-
Physical plant	21,488,337	19,658,131	19,648,891	(25,200)	34,440	19,658,131	-
Total expenditures	182,858,469	190,350,603	190,266,495	(229,380)	313,488	190,350,603	-
Revenues over (under) expenditures	\$ (1,500,000)	\$ (3,938,512)	(3,854,404)	\$ 229,380	\$ (313,488)	(3,938,512)	\$ -
Fund Balance, Beginning			42,940,043			43,045,392	
Fund Balance, Ending			\$ 39,085,639			\$ 39,106,880	

Milwaukee Area Technical College District

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) -

Special Revenue Fund - Operating Fund

Year Ended June 30, 2025

	Original Budget	Amended Budget	Actual on a Budgetary Basis	Adjustment to Actual on a GAAP Basis to Budgetary Basis		Actual on a GAAP Basis	Variance With Amended Budget
				June 30, 2024	June 30, 2025		
Revenues							
Intergovernmental revenues:							
State	\$ 2,955,809	\$ 2,955,809	\$ 1,816,991	\$ (3,708)	\$ 8,557	\$ 1,821,840	\$ (1,133,969)
Federal	5,401,013	5,401,013	4,600,212	(105,704)	243,931	4,738,439	(662,574)
Institutional:							
Other institutional	3,143,178	3,143,178	1,748,669	(6,868)	15,849	1,757,650	(1,385,528)
Total revenues	11,500,000	11,500,000	8,165,872	(116,280)	268,337	8,317,929	(3,182,071)
Expenditures							
Current:							
Instruction	5,398,213	5,413,337	3,557,230	(8,422)	19,435	3,568,243	1,845,094
Student services	4,912,097	4,896,973	3,884,350	(84,077)	194,023	3,994,296	902,677
General institutional	1,189,690	1,189,690	868,339	(484)	1,117	868,972	320,718
Physical Plant	-	-	(30,465)	(23,297)	53,762	-	-
Total expenditures	11,500,000	11,500,000	8,279,454	(116,280)	268,337	8,431,511	3,068,489
Revenues over expenditures	\$ -	\$ -	(113,582)	\$ -	\$ -	(113,582)	\$ (113,582)
Fund Balance, Beginning			727,725			727,725	
Fund Balance, Ending			\$ 614,143			\$ 614,143	

Milwaukee Area Technical College District

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)

Special Revenue Fund - Non-Aidable Fund

Year Ended June 30, 2025

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual on a Budgetary Basis</u>	<u>Adjustments to Actual on a GAAP Basis to Budgetary Basis</u>	<u>Actual on a GAAP Basis</u>	<u>Variance With Amended Budget</u>
Revenues						
Intergovernmental revenues:						
State	\$ 6,600,000	\$ 6,600,000	\$ 6,517,580	\$ -	\$ 6,517,580	\$ (82,420)
Federal	24,226,782	24,226,782	32,177,504	-	32,177,504	7,950,722
Institutional, other	2,580,000	2,580,000	3,506,446	-	3,506,446	926,446
Total revenues	<u>33,406,782</u>	<u>33,406,782</u>	<u>42,201,530</u>	<u>-</u>	<u>42,201,530</u>	<u>8,794,748</u>
Expenditures						
Current:						
Student services	33,406,782	33,406,782	40,681,969	-	40,681,969	(7,275,187)
Revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	1,519,561	<u>\$ -</u>	1,519,561	<u>\$ 1,519,561</u>
Fund Balance (Deficit), Beginning			<u>(1,681,840)</u>		<u>(1,681,840)</u>	
Fund Balance (Deficit), Ending			<u>\$ (162,279)</u>		<u>\$ (162,279)</u>	

Milwaukee Area Technical College District

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) -
 Capital Projects Fund
 Year Ended June 30, 2025

	Original Budget	Amended Budget	Actual on a Budgetary Basis	Adjustment to Actual on a GAAP Basis to Budgetary Basis		Actual on a GAAP Basis	Variance With Amended Budget
				June 30, 2024	June 30, 2025		
Revenues							
State	\$ -	\$ 1,694,545	\$ 1,694,545	\$ -	\$ -	\$ 1,694,545	\$ -
Institutional, other	1,900,000	805,455	2,893,229	-	-	2,893,229	2,087,774
Total revenues	1,900,000	2,500,000	4,587,774	-	-	4,587,774	2,087,774
Expenditures							
Physical plant	67,857,000	65,878,536	43,578,808	(10,228,082)	18,379,990	51,730,716	14,147,820
Debt service:							
Principal payments on subscriptions	-	-	5,338,841	-	-	5,338,841	(5,338,841)
Interest and fiscal charges	-	-	368,054	-	-	368,054	(368,054)
Total expenditures	67,857,000	65,878,536	49,285,703	(10,228,082)	18,379,990	57,437,611	8,440,925
Revenues over (under) expenditures	(65,957,000)	(63,378,536)	(44,697,929)	10,228,082	(18,379,990)	(52,849,837)	10,528,699
Other Financing Sources							
Debt issued	40,557,000	40,557,000	40,557,000	-	-	40,557,000	-
Subscription-based agreements issued	-	-	7,484,352	-	-	7,484,352	7,484,352
Total other financing sources	40,557,000	40,557,000	48,041,352	-	-	48,041,352	7,484,352
Revenues and other financing sources over (under) expenditures	<u>\$ (25,400,000)</u>	<u>\$ (22,821,536)</u>	3,343,423	<u>\$ 10,228,082</u>	<u>\$ (18,379,990)</u>	(4,808,485)	<u>\$ 18,013,051</u>
Fund Balance, Beginning			37,038,203			26,810,121	
Fund Balance, Ending			<u>\$ 40,381,626</u>			<u>\$ 22,001,636</u>	

Milwaukee Area Technical College District

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) -

Debt Service Fund

Year Ended June 30, 2025

	Original Budget	Amended Budget	Actual on a Budgetary Basis	Adjustments to Actual on a GAAP Basis to Budgetary Basis	Actual on a GAAP Basis	Variance With Amended Budget
Revenues						
Local government, property tax	\$ 39,788,949	\$ 39,788,949	\$ 39,815,014	\$ -	\$ 39,815,014	\$ 26,065
Intergovernmental revenues:						
State	614,000	614,000	615,479	-	615,479	1,479
Institutional, other	1,150,000	1,150,000	567,441	-	567,441	(582,559)
Total revenues	<u>41,552,949</u>	<u>41,552,949</u>	<u>40,997,934</u>	<u>-</u>	<u>40,997,934</u>	<u>(555,015)</u>
Expenditures						
Current:						
Debt issuance expense	430,532	430,532	418,609	-	418,609	11,923
Debt service:						
Principal retirement	38,769,863	38,769,863	38,294,231	-	38,651,765	118,098
Interest and fiscal charges	4,235,579	4,235,579	3,068,850	-	3,729,163	506,416
Total expenditures	<u>43,435,974</u>	<u>43,435,974</u>	<u>41,781,690</u>	<u>-</u>	<u>42,799,537</u>	<u>636,437</u>
Revenues over expenditures	<u>(1,883,025)</u>	<u>(1,883,025)</u>	<u>(1,801,603)</u>	<u>-</u>	<u>(1,801,603)</u>	<u>81,422</u>
Other Financing Sources						
Premium on issued debt	1,883,025	1,883,025	1,431,128	-	1,431,128	(451,897)
Revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>(370,475)</u>	<u>\$ -</u>	<u>(370,475)</u>	<u>\$ (370,475)</u>
Fund Balance, Beginning			<u>22,399,755</u>		<u>27,611,178</u>	
Fund Balance, Ending			<u>\$ 22,029,280</u>		<u>\$ 27,240,703</u>	

Milwaukee Area Technical College District

Combining Balance Sheet - (Non-GAAP Budgetary Basis) -

Enterprise Funds

June 30, 2025

	Television Operations	Food Services	Bookstores	Child Care	Other	Total
Assets						
Current Assets						
Cash and cash equivalents	\$ -	\$ 4,361	\$ 6,600	\$ -	\$ 340	\$ 11,301
Accounts receivable	18,412,762	200,269	-	500	-	18,613,531
Due from other funds	5,697,008	4,045,078	6,256,591	31,462	5,068,166	21,098,305
Inventory	-	28,376	614,403	-	39,274	682,053
Total assets	<u>\$ 24,109,770</u>	<u>\$ 4,278,084</u>	<u>\$ 6,877,594</u>	<u>\$ 31,962</u>	<u>\$ 5,107,780</u>	<u>\$ 40,405,190</u>
Liabilities, Deferred Inflows of Resources and Net Position						
Current Liabilities						
Vouchers payable	\$ 100,418	\$ 815	\$ 27,758	\$ -	\$ 32,481	\$ 161,472
Accrued salaries	111,164	27,860	11,606	31,962	1,501	184,093
Encumbrances	527,753	-	5,906	-	6,788	540,447
Deferred program and material fees	-	-	356,591	-	430,508	787,099
Due to other funds	3,945,524	4,249,409	1,977,925	-	4,636,502	14,809,360
Total liabilities	<u>4,684,859</u>	<u>4,278,084</u>	<u>2,379,786</u>	<u>31,962</u>	<u>5,107,780</u>	<u>16,482,471</u>
Deferred Inflows of Resources						
Unearned grant	<u>2,243,009</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,243,009</u>
Net Position						
Unrestricted	<u>17,181,902</u>	<u>-</u>	<u>4,497,808</u>	<u>-</u>	<u>-</u>	<u>21,679,710</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 24,109,770</u>	<u>\$ 4,278,084</u>	<u>\$ 6,877,594</u>	<u>\$ 31,962</u>	<u>\$ 5,107,780</u>	<u>\$ 40,405,190</u>

Milwaukee Area Technical College District

Combining Schedule of Revenues, Expenditures and Changes in Net Position - (Non-GAAP Budgetary Basis) -

Enterprise Funds

Year Ended June 30, 2025

	Television Operations	Food Services	Bookstores	Child Care	Other	Total
Revenues						
Intergovernmental revenues:						
Federal	\$ -	\$ -	\$ -	\$ 55,333	\$ -	\$ 55,333
Contributed support	2,217,395	-	-	-	-	2,217,395
Auxiliary enterprise revenue:						
Departmental revenue	121,704	1,859,445	5,929,130	1,342,436	1,804,952	11,057,667
TV-Federal	2,072,707	-	-	-	-	2,072,707
Total auxiliary enterprise revenue	2,194,411	1,859,445	5,929,130	1,342,436	1,804,952	13,130,374
Total revenues	4,411,806	1,859,445	5,929,130	1,397,769	1,804,952	15,403,102
Operating Expenses						
Cost of materials:						
Food	-	953,627	-	-	-	953,627
Books and supplies	-	-	4,598,692	-	-	4,598,692
Other	-	-	275,209	-	125,497	400,706
Total cost of materials	-	953,627	4,873,901	-	125,497	5,953,025
Personal services	4,837,110	1,740,233	809,048	1,796,572	-	9,182,963
Contractual services	2,853,177	-	-	123,975	680,143	3,657,295
Program acquisition and production	837,147	-	-	-	-	837,147
Supplies	1,163,688	200,991	-	18,171	218,364	1,601,214
Utilities	88,438	-	-	-	-	88,438
Repairs	368,438	-	-	-	-	368,438
Public information	1,187	-	-	-	-	1,187
Other	477,271	-	-	-	-	477,271
Principal and interest charges	3,681,390	-	-	-	-	3,681,390
Capital outlay	3,005,879	-	-	-	-	3,005,879
Total operating expenses	17,313,725	2,894,851	5,682,949	1,938,718	1,024,004	28,854,247
Operating income (loss)	(12,901,919)	(1,035,406)	246,181	(540,949)	780,948	(13,451,145)
Nonoperating Revenues (Expenses)						
Property tax revenue	3,681,390	-	-	-	-	3,681,390
Gain (loss) on investment	106,192	-	-	-	-	106,192
Net unrealized gain (loss)	1,036,280	-	-	-	-	1,036,280
Interest income	602,409	-	-	-	-	602,409
Debt Issued	3,443,000	-	-	-	-	3,443,000
Other grants:						
MPTV Foundation	8,530,796	-	-	-	-	8,530,796
Transfer in (out)	-	1,034,920	(795,804)	540,445	(779,561)	-
Total nonoperating revenues (expenses)	17,400,067	1,034,920	(795,804)	540,445	(779,561)	17,400,067
Change in net position	4,498,148	(486)	(549,623)	(504)	1,387	3,948,922
Beginning net position (reserved for operations)	10,957,779	486	5,047,431	504	(1,387)	16,004,813
Beginning net position (reserved for capital)	1,725,975	-	-	-	-	1,725,975
Net Position (Deficit), Beginning	12,683,754	486	5,047,431	504	(1,387)	17,730,788
Ending net position (reserved for operations)	14,829,814	-	4,497,808	-	-	19,327,622
Ending net position (reserved for capital)	2,352,088	-	-	-	-	2,352,088
Net Position, Ending	<u>\$ 17,181,902</u>	<u>\$ -</u>	<u>\$ 4,497,808</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,679,710</u>

Milwaukee Area Technical College District

 Combining Statement of Cash Flows - (Non-GAAP Budgetary Basis) -
 Enterprise Funds
 Year Ended June 30, 2025

	Television Operations	Food Services	Bookstores	Child Care	Other	Total
Cash Flows From Operating Activities						
Cash received for services	\$ 975,766	\$ 1,859,445	\$ 6,080,138	\$ 1,397,769	\$ 1,723,246	\$ 12,036,364
Cash received from other funds	-	66,088	368,086	4,713,803	316,903	5,464,880
Cash payments for materials and services	(6,023,468)	(1,130,148)	(4,846,929)	(142,146)	(1,017,605)	(13,160,296)
Cash payments to employees	(4,828,933)	(1,830,305)	(805,491)	(1,787,366)	298	(9,251,797)
Cash payments to other funds	(836,163)	-	-	(4,722,505)	-	(5,558,668)
Net cash flows from operating activities	<u>(10,712,798)</u>	<u>(1,034,920)</u>	<u>795,804</u>	<u>(540,445)</u>	<u>1,022,842</u>	<u>(10,469,517)</u>
Cash Flows From Noncapital Financing Activities						
Local government, property tax	3,681,390	-	-	-	-	3,681,390
Transfers in (out)	-	1,034,920	(795,804)	540,445	(779,561)	-
Other grants	8,530,796	-	-	-	-	8,530,796
Net cash flows from noncapital financing activities	<u>12,212,186</u>	<u>1,034,920</u>	<u>(795,804)</u>	<u>540,445</u>	<u>(779,561)</u>	<u>12,212,186</u>
Cash Flows From Capital and Related Financing Activities						
Debt issued	3,443,000	-	-	-	-	3,443,000
Capital outlay	(3,005,879)	-	-	-	-	(3,005,879)
Debt retired	(3,403,235)	-	-	-	-	(3,403,235)
Interest paid	(278,155)	-	-	-	-	(278,155)
Net cash flows from capital and related financing activities	<u>(3,244,269)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,244,269)</u>
Cash Flows From Investing Activities						
Proceeds from sales and maturities of investments	106,192	-	-	-	-	106,192
Purchase of investments net unrealized gain (loss)	1,036,280	-	-	-	-	1,036,280
Interest and dividends received	602,409	-	-	-	-	602,409
Net cash flows from investing activities	<u>1,744,881</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,744,881</u>
Net change in cash and cash equivalents	-	-	-	-	243,281	243,281
Cash and Cash Equivalents, Beginning	<u>-</u>	<u>4,361</u>	<u>6,600</u>	<u>-</u>	<u>840</u>	<u>11,801</u>
Cash and Cash Equivalents, Ending	<u>\$ -</u>	<u>\$ 4,361</u>	<u>\$ 6,600</u>	<u>\$ -</u>	<u>\$ 244,121</u>	<u>\$ 255,082</u>
Reconciliation of Operating Income (Loss) to Net Cash From Operating Activities						
Operating income (loss)	\$ (12,901,919)	\$ (1,035,406)	\$ 246,181	\$ (540,949)	\$ 780,948	\$ (13,451,145)
Capital outlay payment included in operating activities	3,005,879	-	-	-	-	3,005,879
Debt service payment included in operating expense	3,681,390	-	-	-	-	3,681,390
Adjustments to reconcile operating income (loss) to net cash from operating activities:						
Changes in assets and liabilities:						
Accounts receivable	(3,665,800)	-	-	-	-	(3,665,800)
Due from other funds	(836,163)	58,309	(65,972)	4,713,299	167,009	4,036,482
Inventory	-	24,471	25,699	-	-	50,170
Vouchers payable	(234,122)	(1)	1,273	-	6,399	(226,451)
Accrued liability	8,177	(90,072)	3,557	9,206	298	(68,834)
Due to other funds	-	7,779	434,058	(4,722,001)	149,894	(4,130,270)
Unearned revenue	229,760	-	151,008	-	(81,706)	299,062
Net cash flows from operating activities	<u>\$ (10,712,798)</u>	<u>\$ (1,034,920)</u>	<u>\$ 795,804</u>	<u>\$ (540,445)</u>	<u>\$ 1,022,842</u>	<u>\$ (10,469,517)</u>

Milwaukee Area Technical College District

Schedule of Revenues, Expenditures and Changes in Net Position - Budget and Actual (Non-GAAP Budgetary Basis) -
 Enterprise Fund
 Year Ended June 30, 2025

	Original Budget	Amended Budget	Actual on a Budgetary Basis	Adjustment to Actual on a GAAP Basis to Budgetary Basis		Actual on a GAAP Basis	Variance With Amended Budget
				June 30, 2024	June 30, 2025		
Revenues							
Local government, property tax	\$ 3,711,051	\$ 3,711,051	\$ 3,681,390	\$ -	\$ -	\$ 3,681,390	\$ (29,661)
Intergovernmental revenue:							
Federal	2,101,510	2,101,510	2,128,040	-	-	2,128,040	26,530
Auxiliary revenue	11,868,832	12,148,832	12,802,548	-	-	12,802,548	653,716
Total revenues	17,681,393	17,961,393	18,611,978	-	-	18,611,978	650,585
Expenditures							
Auxiliary services	13,070,971	13,350,971	11,632,894	(322,034)	229,662	11,540,522	1,810,449
Physical plant	7,154,051	9,069,014	6,749,345	(216,416)	154,340	6,687,269	2,381,745
Public service	12,027,751	12,027,751	8,471,985	(219,369)	156,445	8,409,061	3,618,690
Total expenditures	32,252,773	34,447,736	26,854,224	(757,819)	540,447	26,636,852	7,810,884
Revenues over (under) expenditures	(14,571,380)	(16,486,343)	(8,242,246)	757,819	(540,447)	(8,024,874)	8,461,469
Other Financing Sources							
Debt issued	3,443,000	3,443,000	3,443,000	-	-	3,443,000	-
Other grants	9,383,059	9,383,059	8,530,796	-	-	8,530,796	(852,263)
Total other financing sources	12,826,059	12,826,059	11,973,796	-	-	11,973,796	(852,263)
Revenues and other financing expenditures and other financing uses	\$ (1,745,321)	\$ (3,660,284)	3,731,550	\$ 757,819	\$ (540,447)	3,948,922	\$ 7,609,206
Net Position, Beginning			18,488,607			17,730,788	
Net Position, Ending			\$ 22,220,157			\$ 21,679,710	

Milwaukee Area Technical College District

Schedule of Revenues, Expenditures and Changes in Net Position - Budget and Actual (Non-GAAP Budgetary Basis) -

Internal Service Fund

Year Ended June 30, 2025

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual on a Budgetary Basis</u>	<u>Adjustments to Actual on a GAAP Basis to Budgetary Basis</u>	<u>Actual on a GAAP Basis</u>	<u>Variance With Amended Budget</u>
Revenues						
Auxiliary revenue	\$ 37,000,000	\$ 37,000,000	\$ 35,540,729	\$ -	\$ 35,540,729	\$ (1,459,271)
Expenditures						
Auxiliary services	37,000,000	37,000,000	35,540,729	-	35,540,729	1,459,271
Change in net position	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-	<u>\$ -</u>
Net Position, Beginning			4,204,251		4,204,251	
Net Position, Ending			<u>\$ 4,204,251</u>		<u>\$ 4,204,251</u>	

Milwaukee Area Technical College District

Schedule of Reconcile the Combined Balance Sheet - All Fund Types
to the Statement of Net Position
June 30, 2025

	General Fund	Special Revenue Funds	Capital Projects Fund	Debt Service Fund	Enterprise Funds	Internal Service Fund	Fiduciary Funds	Total	Reconciling Items	Statement of Net Position
Assets and Deferred Outflows of Resources										
Assets										
Cash and cash equivalents	\$ 37,660,816	\$ 824,903	\$ 43,848,725	\$ 19,697,903	\$ 11,301	\$ -	\$ 123,520,215	\$ 225,563,863	\$ -	\$ 225,563,863
Property taxes receivable	8,217,716	-	-	6,927,322	-	-	-	15,145,038	-	15,145,038
Accounts and other receivables, net	18,905,393	1,214,506	836,644	615,478	18,613,531	841,618	-	41,027,170	-	41,027,170
Due from other funds	11,039,666	92,928,579	-	-	21,098,305	1,017,089	14,577,443	140,661,082	(140,661,082)	-
Due from student and other groups	-	64,360	-	-	-	-	-	64,360	-	64,360
Inventory	-	-	-	-	682,053	-	-	682,053	-	682,053
Prepaid	59,436	-	458,776	-	-	5,479,032	-	5,997,244	-	5,997,244
Land, buildings and equipment, net	-	-	-	-	-	-	-	-	265,816,916	265,816,916
Total assets	75,883,027	95,032,348	45,144,145	27,240,703	40,405,190	7,337,739	138,097,658	429,140,810	125,155,834	554,296,644
Deferred Outflows of Resources										
Deferred outflows related to OPEB	-	-	-	-	-	-	-	-	2,400,398	2,400,398
Deferred outflows related to pensions	-	-	-	-	-	-	-	-	54,528,107	54,528,107
Total assets and deferred outflows of resources	\$ 75,883,027	\$ 95,032,348	\$ 45,144,145	\$ 27,240,703	\$ 40,405,190	\$ 7,337,739	\$ 138,097,658	\$ 429,140,810	\$ 182,084,339	611,225,149
Liabilities, Deferred Inflows of Resources and Net Position (Deficit)										
Liabilities										
Accounts payable	\$ 1,546,992	\$ 582,849	\$ 4,232,212	\$ -	\$ 161,472	\$ -	\$ 129,533	\$ 6,653,058	\$ -	\$ 6,653,058
Accrued liabilities	10,493,327	92,890	500,307	-	184,093	3,133,488	456,327	14,860,432	-	14,860,432
Encumbrances	313,488	269,971	18,379,990	-	540,447	-	54,267	19,558,163	(19,558,163)	-
Accrued interest payable	-	-	-	-	-	-	-	299,881	-	299,881
Due to other funds	17,232,669	92,841,302	-	-	14,809,360	-	15,777,753	140,661,084	(140,661,084)	-
Deferred program and material fees	7,189,671	793,472	30,000	-	787,099	-	743,927	9,544,169	(3,514,014)	6,030,155
Due to student and other groups	-	-	-	-	-	-	2,636,703	2,636,703	-	2,636,703
General obligation notes payable	-	-	-	-	-	-	-	-	78,725,000	78,725,000
Premium on notes payable	-	-	-	-	-	-	-	-	2,331,820	2,331,820
Subscription based IT arrangements	-	-	-	-	-	-	-	-	8,690,440	8,690,440
Compensated absences	-	-	-	-	-	-	-	-	12,148,714	12,148,714
Net pension liability	-	-	-	-	-	-	-	-	10,027,948	10,027,948
Post employment benefits	-	-	-	-	-	-	-	-	24,116,078	24,116,078
Total liabilities	36,776,147	94,580,484	23,142,509	-	16,482,471	3,133,488	19,798,510	193,913,609	(27,393,380)	166,520,229
Deferred Inflows of Resources										
Deferred inflows related to pensions	-	-	-	-	-	-	-	-	29,263,963	29,263,963
Deferred inflows related to OPEB	-	-	-	-	-	-	-	-	19,125,406	19,125,406
Unearned television grant	-	-	-	-	2,243,009	-	-	2,243,009	-	2,243,009
Total deferred inflows and resources	-	-	-	-	2,243,009	-	-	2,243,009	48,389,369	50,632,378
Fund Balance/Net Position (Deficit)										
Net investment in capital assets	-	-	-	-	-	-	-	-	219,648,726	219,648,726
Restricted:										
Prepaid	59,436	-	458,776	-	-	-	-	518,212	(518,212)	-
Debt service	-	-	-	27,240,703	-	-	-	27,240,703	(299,881)	26,940,822
Capital projects	-	-	21,542,860	-	-	-	-	21,542,860	(21,542,860)	-
Unrestricted	39,047,444	451,864	-	-	21,679,710	4,204,251	118,299,148	183,682,417	(36,199,423)	147,482,994
Total fund balance/net position (deficit)	39,106,880	451,864	22,001,636	27,240,703	21,679,710	4,204,251	118,299,148	232,984,192	161,088,350	394,072,542
Total liabilities, deferred inflows and fund balance/net position	\$ 75,883,027	\$ 95,032,348	\$ 45,144,145	\$ 27,240,703	\$ 40,405,190	\$ 7,337,739	\$ 138,097,658	\$ 429,140,810	\$ 182,084,339	\$ 611,225,149

Milwaukee Area Technical College District

Schedule to Reconcile the Budget (Non-GAAP) Basis Financial Statements
to the Statement of Revenues, Expenses and Changes in Net Position
Year Ended June 30, 2025

	General Fund	Special Revenue Funds	Capital Projects Fund	Debt Service Fund	Enterprise Funds	Internal Service Fund	Fiduciary Funds	Total	Reconciling Items	Statement of Revenues, Expenses and Changes in Net Position
Revenues										
Local property tax	\$ 51,624,716	\$ -	\$ -	\$ 39,815,014	\$ 3,681,390	\$ -	\$ -	\$ 95,121,120	\$ -	\$ 95,121,120
Intergovernmental revenues:										
State	86,700,336	8,339,420	-	615,479	-	-	-	95,655,235	-	95,655,235
Federal	96,664	36,915,943	1,694,545	-	2,128,040	-	-	40,835,192	-	40,835,192
Institutional:										
Statutory program fees	37,381,962	-	-	-	-	-	-	37,381,962	(17,899,509)	19,482,453
Material fees	1,555,708	-	-	-	-	-	-	1,555,708	25,042	1,580,750
Other student fees	1,842,070	-	-	-	-	-	4,782,696	6,624,766	24,042	6,648,808
Other institutional	7,210,635	5,264,096	2,893,229	567,441	-	-	13,027,252	28,962,653	158	28,962,811
Auxiliary enterprise revenue	-	-	-	-	12,802,548	35,540,729	-	48,343,277	(42,494,189)	5,849,088
Total revenues	186,412,091	50,519,459	4,587,774	40,997,934	18,611,978	35,540,729	17,809,948	354,479,913	(60,344,456)	294,135,457
Expenditures										
Current:										
Instruction	114,778,146	3,568,243	-	-	-	-	-	118,346,389	846,846	119,193,235
Instructional resources	5,265,492	-	-	-	-	-	-	5,265,492	(7,074)	5,258,418
Student services	21,975,256	44,676,265	-	-	-	-	5,797,162	72,448,683	(27,899,135)	44,549,548
General institutional	28,673,578	868,972	-	-	-	-	-	29,542,550	(954,668)	28,587,882
Physical plant	19,658,131	-	-	418,609	-	-	-	20,076,740	(492,910)	19,583,830
Capital outlay	-	-	51,730,716	-	3,005,879	-	-	54,736,595	(54,736,595)	-
Debt service:										
Principal retirement	-	-	-	38,651,765	3,403,235	-	-	42,055,000	(42,055,000)	-
Interest and fiscal charges	-	-	368,054	3,729,163	278,155	-	-	4,375,372	(1,587,537)	2,787,835
Principal payments on subscriptions	-	-	5,338,841	-	-	-	-	5,338,841	(5,338,841)	-
Depreciation	-	-	-	-	-	-	-	-	37,213,039	37,213,039
Auxiliary enterprise services	-	-	-	-	19,949,583	35,540,729	4,715,308	60,205,620	(37,784,495)	22,421,125
Total expenditures	190,350,603	49,113,480	57,437,611	42,799,537	26,636,852	35,540,729	10,512,470	412,391,282	(132,796,370)	279,594,912
Revenues over (under) expenditures	(3,938,512)	1,405,979	(52,849,837)	(1,801,603)	(8,024,874)	-	7,297,478	(57,911,369)	72,451,914	14,540,545
Other Financing Sources (Uses)										
Debt issued	-	-	40,557,000	-	3,443,000	-	-	44,000,000	(44,000,000)	-
Premium on issued debt	-	-	-	1,431,128	-	-	-	1,431,128	(1,431,128)	-
Issuance of subscriptions	-	-	7,484,352	-	-	-	-	7,484,352	(7,484,352)	-
Other grants (Foundation)	-	-	-	-	8,530,796	-	-	8,530,796	-	8,530,796
Loss on disposal	-	-	-	-	-	-	-	-	(719)	(719)
Total other financing sources (uses)	-	-	48,041,352	1,431,128	11,973,796	-	-	61,446,276	(52,916,199)	8,530,077
Revenues and other financing sources over (under) expenditures and other financing uses	(3,938,512)	1,405,979	(4,808,485)	(370,475)	3,948,922	-	7,297,478	3,534,907	19,535,715	23,070,622
Fund Balance/Net Position (Deficit), Beginning	43,045,392	(954,115)	26,810,121	27,611,178	17,730,788	4,204,251	111,001,670	229,449,285	141,552,635	371,001,920
Fund Balance/Net Position (Deficit), Ending	\$ 39,106,880	\$ 451,864	\$ 22,001,636	\$ 27,240,703	\$ 21,679,710	\$ 4,204,251	\$ 118,299,148	\$ 232,984,192	\$ 161,088,350	\$ 394,072,542

Milwaukee Area Technical College District

Schedule to Reconcile the Budget (Non-GAAP) Basis Financial Statements
to the Statement of Revenues, Expenses and Changes in Net Position
Year Ended June 30, 2025

- (1) State grant revenue is presented on the Statement of Revenues, Expenses and Changes in Net Position as follows:

Operating	\$ 8,339,420
Nonoperating	87,315,815
Total	<u>\$ 95,655,235</u>

- (2) Federal grant revenue is presented on the Statement of Revenues, Expenses and Changes in Net Position as follows:

Operating	<u>\$ 40,835,192</u>
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- (3) Other institutional revenue is reported as three separate line on the Statement of Revenues, Expenses and Changes in Net Position as follows:

Contract revenue	\$ 2,053,298
Miscellaneous revenue	9,190,989
Investment income	17,718,524
	<u>\$ 28,962,811</u>

- (4) Student Services is reported as two separate lines on the Statement of Revenues, Expenses and Changes in Net Position is as follows:

Student services	\$ 25,049,219
Student aid	19,500,329
	<u>\$ 44,549,548</u>

- (5) Reconciliation of budgetary basis fund balance and net position as presented on the Statement of Revenues, Expenses and Changes in Net Position is as follows:

Budgetary basis fund balance/net position	\$ 232,984,192
General capital assets capitalized, cost	751,514,777
Accumulated depreciation on general capital assets (net)	(497,293,529)
Subscription based assets	11,595,668
General obligation debt	(78,725,000)
Premium on notes payable	(2,331,820)
Encumbrances	19,558,163
Compensated absence liability	(12,148,714)
Net OPEB liability	(24,116,078)
Subscription based IT liability	(8,690,440)
Accrued interest on long-term debt	(299,881)
Summer school tuition and fees	3,514,016
Net pension liability	(10,027,948)
Deferred outflow of resources related to pensions	54,528,107
Deferred inflow of resources related to pensions	(29,263,963)
Deferred outflow of resources related to OPEB	2,400,398
Deferred inflow of resources related to OPEB	(19,125,406)

Net Position Per Basic Financial Statements

\$ 394,072,542

Milwaukee Area Technical College District

Schedule to Reconcile the Combined Balance Sheet - All Fund Types
to the Statement of Net Position
June 30, 2024

	General Fund	Special Revenue Funds	Capital Projects Fund	Debt Service Fund	Enterprise Funds	Internal Service Fund	Fiduciary Funds	Total	Reconciling Items	Statement of Net Position
Assets and Deferred Outflows of Resources										
Assets										
Cash and cash equivalents	\$ 48,592,841	\$ 450,111	\$ 38,803,840	\$ 20,241,445	\$ 11,801	\$ -	\$ 110,685,549	\$ 218,785,587	\$ -	\$ 218,785,587
Property taxes receivable	8,465,638	-	-	6,809,981	-	-	-	15,275,619	-	15,275,619
Accounts and other receivables, net	14,901,824	1,067,514	-	614,420	14,746,962	666,702	-	31,997,422	-	31,997,422
Due from other funds	3,960,837	92,663,798	-	-	25,111,106	3,537,373	15,270,284	140,543,398	(140,543,398)	-
Due from student and other groups	-	82,020	-	-	-	-	-	82,020	-	82,020
Inventory	-	-	-	-	732,223	-	-	732,223	-	732,223
Prepaid	66,713	-	-	-	-	2,726,303	-	2,793,016	-	2,793,016
Net pension asset	-	-	-	-	-	-	-	-	-	-
Land, buildings and equipment, net	-	-	-	-	-	-	-	-	258,914,837	258,914,837
Net pension asset	-	-	-	-	-	-	-	-	-	-
Total assets	75,987,853	94,263,443	38,803,840	27,665,846	40,602,092	6,930,378	125,955,833	410,209,285	118,371,439	528,580,724
Deferred Outflows of Resources										
Deferred outflows related to OPEB	-	-	-	-	-	-	-	-	1,316,187	1,316,187
Deferred outflows related to pensions	-	-	-	-	-	-	-	-	81,103,050	81,103,050
Total assets and deferred outflows of resources	\$ 75,987,853	\$ 94,263,443	\$ 38,803,840	\$ 27,665,846	\$ 40,602,092	\$ 6,930,378	\$ 125,955,833	\$ 410,209,285	\$ 200,790,676	\$ 610,999,961
Liabilities, Deferred Inflows of Resources and Fund Balance/Net Position										
Liabilities										
Accounts payable	\$ 809,204	\$ 974,551	\$ 1,115,819	\$ -	\$ 170,051	\$ -	\$ 19,523	\$ 3,089,148	\$ -	\$ 3,089,148
Accrued liabilities	9,877,104	73,560	619,818	-	52,658	2,726,127	414,577	13,763,844	-	13,763,844
Encumbrances	229,379	115,771	10,228,082	-	757,819	-	66,692	11,397,743	(11,397,743)	-
Accrued interest payable	-	-	-	-	-	-	-	267,457	-	267,457
Due to other funds	17,232,669	92,841,302	-	54,668	19,159,730	-	11,255,029	140,543,398	(140,543,398)	-
Deferred program and material fees	4,794,105	1,212,374	30,000	-	717,797	-	535,559	7,289,835	(2,771,379)	4,518,456
Due to student and other groups	-	-	-	-	-	-	2,662,783	2,662,783	-	2,662,783
General obligation notes payable	-	-	-	-	-	-	-	-	76,780,000	76,780,000
Premium on notes payable	-	-	-	-	-	-	-	2,520,656	-	2,520,656
Subscription based IT arrangements	-	-	-	-	-	-	-	-	6,544,929	6,544,929
Compensated absences	-	-	-	-	-	-	-	-	7,061,078	7,061,078
Net pension liability	-	-	-	-	-	-	-	-	9,569,109	9,569,109
Post employment benefits	-	-	-	-	-	-	-	-	29,562,343	29,562,343
Total liabilities	32,942,461	95,217,558	11,993,719	54,668	20,858,055	2,726,127	14,954,163	178,746,751	(22,406,948)	156,339,803
Deferred Inflows of Resources										
Deferred inflows related to pensions	-	-	-	-	-	-	-	-	51,134,522	51,134,522
Deferred inflows related to OPEB	-	-	-	-	-	-	-	-	30,510,467	30,510,467
Unearned television grant	-	-	-	-	2,013,249	-	-	2,013,249	-	2,013,249
Total deferred inflows and resources	-	-	-	-	2,013,249	-	-	2,013,249	81,644,989	83,658,238
Fund Balance/Net Position										
Net investment in capital assets	-	-	-	-	-	-	-	-	215,185,871	215,185,871
Restricted:										
Prepaid	66,713	-	-	-	-	-	-	66,713	(66,713)	-
Debt service	-	-	-	27,611,178	-	-	-	27,611,178	(267,457)	27,343,721
Capital projects	-	-	26,810,121	-	-	-	-	26,810,121	(26,810,121)	-
Unrestricted	42,978,679	(954,115)	-	-	17,730,788	4,204,251	111,001,670	174,961,273	(46,488,945)	128,472,328
Total fund balance/net position	43,045,392	(954,115)	26,810,121	27,611,178	17,730,788	4,204,251	111,001,670	229,449,285	141,552,635	371,001,920
Total liabilities, deferred inflows and fund balance/net position	\$ 75,987,853	\$ 94,263,443	\$ 38,803,840	\$ 27,665,846	\$ 40,602,092	\$ 6,930,378	\$ 125,955,833	\$ 410,209,285	\$ 200,790,676	\$ 610,999,961

Milwaukee Area Technical College District

Schedule to Reconcile the Budget (Non-GAAP) Basis Financial Statements
to the Statement of Revenues, Expenses and Changes in Net Position
Year Ended June 30, 2024

	General Fund	Special Revenue Funds	Capital Projects Fund	Debt Service Fund	Enterprise Funds	Internal Service Fund	Fiduciary Funds	Total	Reconciling Items	Statement of Revenues, Expenses and Changes in Net Position
Revenues										
Local property tax	\$ 50,695,812	\$ -	\$ -	\$ 38,956,246	\$ 3,618,698	\$ -	\$ -	\$ 93,270,756	\$ -	\$ 93,270,756
Intergovernmental revenues:										
State	84,173,217	8,393,660	-	614,421	-	-	-	93,181,298	-	93,181,298
Federal	-	30,561,679	-	-	1,967,484	-	-	32,529,163	-	32,529,163
Institutional:										
Statutory program fees	34,529,104	-	-	-	-	-	-	34,529,104	(14,177,569)	20,351,535
Material fees	1,469,743	-	-	-	-	-	-	1,469,743	(117,484)	1,352,259
Other student fees	1,539,854	-	-	-	-	-	4,423,161	5,963,015	(67,469)	5,895,546
Other institutional	7,575,102	6,976,638	3,300,842	911,682	-	-	13,134,061	31,898,325	(21,493)	31,876,832
Auxiliary enterprise revenue	-	-	-	-	11,396,908	33,142,718	-	44,539,626	(39,088,895)	5,450,731
Total revenues	179,982,832	45,931,977	3,300,842	40,482,349	16,983,090	33,142,718	17,557,222	337,381,030	(53,472,910)	283,908,120
Expenditures										
Current:										
Instruction	111,378,467	3,224,258	-	-	-	-	-	114,602,725	(6,493,260)	108,109,465
Instructional resources	5,391,705	-	-	-	-	-	-	5,391,705	(309,644)	5,082,061
Student services	21,688,092	41,428,865	-	-	-	-	3,835,784	66,952,741	(25,168,746)	41,783,995
General institutional	24,883,317	624,874	-	395,812	-	-	-	25,904,003	(1,552,169)	24,351,834
Physical plant	19,339,901	-	-	-	-	-	-	19,339,901	1,950,973	21,290,874
Capital outlay	-	-	30,223,513	-	3,284,175	-	-	33,507,688	(33,541,134)	(33,446)
Debt service:										
Principal retirement	-	-	-	38,294,231	3,375,769	-	-	41,670,000	(41,670,000)	-
Interest and fiscal charges	-	-	-	3,068,850	242,930	-	-	3,311,780	(1,531,264)	1,780,516
Depreciation	-	-	-	-	-	-	-	-	35,343,107	35,343,107
Auxiliary enterprise services	-	-	-	-	19,367,454	34,510,912	4,826,242	58,704,608	(37,261,225)	21,443,383
Total expenditures	182,681,482	45,277,997	30,223,513	41,758,893	26,270,328	34,510,912	8,662,026	369,385,151	(110,233,362)	259,151,789
Revenues over (under) expenditures	(2,698,650)	653,980	(26,922,671)	(1,276,544)	(9,287,238)	(1,368,194)	8,895,196	(32,004,121)	56,760,452	24,756,331
Other Financing Sources (Uses)										
Debt issued	-	-	40,613,800	-	3,386,200	-	-	44,000,000	(44,000,000)	-
Premium on issued debt	-	-	-	1,800,516	-	-	-	1,800,516	(1,800,516)	-
Other grants (Foundation)	-	-	-	-	7,506,564	-	-	7,506,564	-	7,506,564
Loss on disposal	-	-	-	-	-	-	-	-	(8,722)	(8,722)
Total other financing sources (uses)	-	-	40,613,800	1,800,516	10,892,764	-	-	53,307,080	(45,809,238)	7,497,842
Revenue and other financing sources over (under) expenditures and other financing uses	(2,698,650)	653,980	13,691,129	523,972	1,605,526	(1,368,194)	8,895,196	21,302,959	10,951,214	32,254,173
Fund Balance/Net Position (Deficit, Beginning)	45,744,042	(1,608,095)	13,118,992	27,087,206	16,125,262	5,572,445	102,106,474	208,146,326	130,601,421	338,747,747
Fund Balance/Net Position (Deficit), Ending	\$ 43,045,392	\$ (954,115)	\$ 26,810,121	\$ 27,611,178	\$ 17,730,788	\$ 4,204,251	\$ 111,001,670	\$ 229,449,285	\$ 141,552,635	\$ 371,001,920

Milwaukee Area Technical College District

Schedule to Reconcile the Budget (Non-GAAP) Basis Financial Statements
to the Statement of Revenues, Expenses and Changes in Net Position
Year Ended June 30, 2024

(1)	State grant revenue is presented on the Statement of Revenues, Expenses and Changes in Net Position as follows:	
	Operating	\$ 8,393,660
	Nonoperating	<u>84,787,638</u>
	Total	<u>\$ 93,181,298</u>
(2)	Federal grant revenue is presented on the Statement of Revenues, Expenses and Changes in Net Position as follows:	
	Operating	<u>\$ 32,529,163</u>
(3)	Other institutional revenue is reported as three separate line on the Statement of Revenues, Expenses and Changes in Net Position as follows:	
	Contract revenue	\$ 1,935,154
	Miscellaneous revenue	11,894,549
	Investment income	<u>18,047,129</u>
		<u>\$ 31,876,832</u>
(4)	Student Services is reported as two separate lines on the Statement of Revenues, Expenses and Changes in Net Position is as follows:	
	Student services	\$ 25,612,288
	Student aid	<u>16,171,707</u>
		<u>\$ 41,783,995</u>
(5)	Reconciliation of budgetary basis fund balance and net position as presented on the Statement of Revenues, Expenses and Changes in Net Position is as follows:	
	Budgetary basis fund balance/net position	\$ 229,449,285
	General capital assets capitalized, cost	720,579,193
	Accumulated depreciation on general capital assets	(471,011,903)
	Subscription based assets	9,347,547
	General obligation debt	(76,780,000)
	Premium on notes payable	(2,520,656)
	Encumbrances	11,397,743
	Compensated absence liability	(7,061,078)
	Net OPEB liability	(29,562,343)
	Subscription based IT liability	(6,544,929)
	Accrued interest on long-term debt	(267,457)
	Summer school tuition and fees	2,771,379
	Net pension liability	(9,569,109)
	Deferred outflow of resources related to pensions	81,103,050
	Deferred inflow of resources related to pensions	(51,134,522)
	Deferred outflow of resources related to OPEB	1,316,187
	Deferred inflow of resources related to OPEB	<u>(30,510,467)</u>
	Net Position Per Basic Financial Statements	<u><u>\$ 371,001,920</u></u>

STATISTICAL SECTION

The following information in this section was prepared by the District and was not subject to audit by the independent certified public accounting firm. This information provides further insight into the District's financial condition and economic environment.

The columns headed "Year" in this section refer to the District's fiscal year (July 1 to June 30). Other differences in the data included in this section will be disclosed in the notes to the specific statement or schedule included in this section.

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

NET POSITION BY COMPONENT

Fiscal years 2016-2025
(accrual basis of accounting)

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Net investment in capital assets	\$ 219,648,726	\$ 215,185,871	\$ 209,570,132	\$ 206,258,184	\$ 201,410,140	\$ 196,111,010	\$ 187,975,254	\$ 182,147,317	\$ 177,139,895	\$ 169,196,679
Restricted	26,940,822	27,343,721	26,972,677	79,785,366	68,855,820	46,191,617	21,245,991	41,397,236	16,808,771	15,482,761
Unrestricted (deficit)	<u>147,482,994</u>	<u>128,472,328</u>	<u>102,204,938</u>	<u>38,897,605</u>	<u>36,374,306</u>	<u>14,303,579</u>	<u>27,556,567</u>	<u>8,230,148</u>	<u>(34,200,931)</u>	<u>(32,452,152)</u>
Total Net Position	<u>\$ 394,072,542</u>	<u>\$ 371,001,920</u>	<u>\$ 338,747,747</u>	<u>\$ 324,941,155</u>	<u>\$ 306,640,266</u>	<u>\$ 256,606,206</u>	<u>\$ 236,777,812</u>	<u>\$ 231,774,701</u>	<u>\$ 159,747,735</u>	<u>\$ 152,227,288</u>

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT
Statements of Revenues, Expenses and Changes in Net Position
For Fiscal Years 2016-2025

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Operating revenues										
Student tuition and program fees, net of scholarship allowances	\$ 27,712,011	\$ 27,599,340	\$ 21,118,963	\$ 21,700,702	\$ 22,891,532	\$ 27,877,988	\$ 28,689,051	\$ 25,658,430	\$ 25,863,378	\$ 26,709,249
Federal grants	40,835,192	32,529,163	45,324,822	58,741,368	43,404,988	35,850,078	32,940,615	32,405,683	33,157,562	35,690,390
State grants	8,339,420	8,393,660	7,148,623	5,462,507	6,062,933	6,678,951	6,782,893	5,438,697	6,171,912	7,267,722
Contract revenue	2,053,298	1,935,154	1,563,010	1,059,761	940,605	1,518,240	1,095,506	1,016,305	1,573,317	1,986,893
Auxiliary enterprise revenues, net of scholarship allowances	5,849,088	5,450,731	5,240,574	2,459,714	5,065,068	5,371,058	8,468,983	8,850,045	8,153,287	8,300,252
Miscellaneous	9,190,989	11,927,995	7,464,881	6,301,927	5,283,550	7,484,560	6,193,130	5,637,083	4,128,853	3,416,604
Total operating revenues	93,979,998	87,836,043	87,860,873	95,725,979	83,648,676	84,780,875	84,170,178	79,006,243	79,048,309	83,371,110
Operating expenses										
Instruction	119,193,235	108,109,465	107,533,797	97,792,982	96,342,518	111,003,514	116,220,976	109,792,671	113,305,987	118,273,543
Instructional resources	5,258,418	5,082,061	4,552,097	4,148,423	3,885,336	4,710,920	4,792,512	4,811,604	5,196,552	4,570,257
Student services	28,377,841	25,612,288	25,110,702	20,913,837	19,299,936	18,381,437	20,309,334	19,511,231	19,735,658	21,113,453
General institutional	28,587,882	24,351,834	26,096,377	24,183,542	24,496,522	23,451,251	25,386,314	22,005,604	19,011,293	21,498,822
Physical plant	19,583,830	21,290,874	18,295,705	19,637,108	19,073,051	18,625,369	20,564,484	20,022,585	20,566,300	19,299,179
Student aid	16,171,707	16,171,707	24,367,555	28,770,589	18,099,743	18,099,743	15,244,018	12,963,431	13,363,596	13,087,819
Auxiliary enterprise services	22,421,125	21,443,383	24,042,537	15,178,241	21,439,480	21,438,972	23,251,382	20,680,782	18,817,974	23,069,448
Depreciation	37,213,039	35,343,107	35,670,959	36,427,402	35,381,379	33,646,560	33,824,057	33,673,844	32,703,502	30,764,430
Total operating expenses	276,807,077	257,404,719	265,669,729	247,052,124	238,017,965	249,357,766	259,593,077	243,461,752	242,700,862	251,676,951
Operating loss	(182,827,079)	(169,568,676)	(177,808,856)	(151,326,146)	(154,369,289)	(164,576,891)	(175,422,899)	(164,455,509)	(163,652,553)	(168,305,841)
Nonoperating revenues (expenses)										
Local property taxes	95,121,120	93,270,756	91,480,646	91,722,902	95,539,085	94,075,458	92,775,493	91,605,973	90,144,670	88,242,249
State appropriations	87,315,815	84,787,638	84,389,144	82,270,325	78,219,412	79,192,262	77,179,538	75,923,240	76,809,233	76,476,730
Other grants	8,530,796	7,506,564	7,305,338	7,005,855	6,812,511	7,009,293	5,917,142	5,857,556	5,538,027	5,522,109
Investment income (expense)	17,718,524	18,047,129	9,588,223	(9,949,006)	26,086,433	6,035,565	6,431,302	4,062,760	107,200	33,951
Loss on Disposal	(719)	(8,722)	(48,164)	(326,987)	(604,853)	(139,482)	(61,026)	(842,806)	(149,961)	(344,364)
Interest expense	(2,787,835)	(1,780,516)	(1,099,739)	(923,665)	(1,649,239)	(1,767,811)	(1,816,440)	(1,538,027)	(1,276,169)	(1,311,908)
Total nonoperating revenues (expenses)	205,897,701	201,822,849	191,615,448	169,799,424	204,403,349	184,405,285	180,426,009	175,068,696	171,173,000	168,618,767
Special item	-	84,931,314	-	-						
Change in net position	23,070,622	32,254,173	13,806,592	18,473,278	50,034,060	19,828,394	5,003,110	95,544,501	7,520,447	312,926
Net position - beginning of the year, 2018 as restated	371,001,920	338,747,747	324,941,155	306,467,877	256,606,206	236,777,812	231,774,701	136,230,199	152,227,287	151,914,361
Net position - end of the year	\$ 394,072,542	\$ 371,001,920	\$ 338,747,747	\$ 324,941,155	\$ 306,640,266	\$ 256,606,206	\$ 236,777,811	\$ 231,774,700	\$ 159,747,734	\$ 152,227,287

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

Revenues By Source and Debt Proceeds

Historical Comparisons
Fiscal Years 2016-2025
Figures in Thousands

Year Ended June 30	Property Tax Levy		Intergovernmental		Tuition and Fees (1)	Institutional (2)	Auxiliary Enterprise	Interest	Total
	Operational	Debt Service	State	Federal					
2016	45,363	42,879	83,744	35,690	26,709	10,912	8,315	34	253,646
2017	46,623	43,521	82,981	33,158	25,863	11,240	8,153	107	251,646
2018	48,118	43,488	81,362	32,406	25,658	12,511	8,850	4,063	256,456
2019	49,262	43,514	83,962	32,941	28,689	13,206	8,469	6,431	266,474
2020	51,025	43,050	85,871	35,850	27,878	16,012	5,371	6,036	271,093
2021	52,579	42,960	84,282	43,405	22,892	13,037	5,065	26,086	290,306
2022	49,885	41,838	87,733	58,741	21,701	14,367	2,460	(9,949)	266,776
2023	48,979	42,501	91,538	45,325	21,119	18,616	5,241	9,588	282,907
2024	50,696	42,575	93,181	32,529	27,599	21,370	5,451	18,047	291,448
2025	51,625	43,496	95,655	40,835	27,712	19,775	5,849	17,719	302,666

⁽¹⁾ Tuition and Fee Revenue is Statutory program fees, material fees and other student fees.

⁽²⁾ Institutional Revenue is Contract, Miscellaneous, and Other Grants Revenue.

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

Expenses by Function

Historical Comparisons
Fiscal Years 2016-2025
Figures in Thousands

<u>Year Ended June 30</u>	<u>Instruction</u>	<u>Instructional Resources</u>	<u>Student Services</u>	<u>General Institution</u>	<u>Physical Plant (1)</u>	<u>Interest Expense</u>	<u>Student Aid</u>	<u>Depreciation</u>	<u>Auxiliary Services</u>	<u>Loss on Disposal</u>	<u>Total</u>
2016	118,274	4,570	21,113	21,499	19,300	1,312	13,088	30,764	23,069	344	253,333
2017	113,306	5,197	19,661	19,011	20,566	1,276	13,364	32,704	18,818	150	244,053
2018	109,793	4,812	19,511	22,006	20,023	1,538	12,963	33,674	20,681	843	245,844
2019	116,221	4,793	20,309	25,386	20,564	1,816	15,244	33,824	23,251	61	261,469
2020	111,004	4,711	18,381	23,451	18,625	1,768	18,100	33,647	21,439	139	251,265
2021	96,343	3,885	19,300	24,497	19,073	1,649	18,100	35,381	21,439	605	240,272
2022	97,973	4,148	20,914	24,184	19,637	924	28,771	36,427	15,178	327	248,483
2023	107,534	4,552	25,111	26,096	18,296	1,100	24,368	35,671	24,043	48	266,817
2024	108,109	5,083	25,612	24,352	21,291	1,780	16,172	35,343	21,443	9	259,194
2025	119,193	5,258	25,049	28,588	19,584	2,788	19,500	37,213	22,421	1	279,595

⁽¹⁾ Physical Plant expense includes physical plant expense and capital outlay expense.

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

Distribution of Property Value
Milwaukee and Parts of Ozaukee, Washington, and Waukesha Counties

Historical Comparisons
Fiscal years 2016-2025
All figures are in thousands

Year	Residential	Commercial	Manufacturing	Agricultural	Undeveloped	Forest	Personal Property	Total
2016	\$ 53,490,070	\$ 23,414,471	\$ 2,266,863	\$ 22,541	\$ 38,827	\$ 23,338	\$ 2,118,538	\$ 81,374,647
2017	55,169,206	23,659,743	2,264,480	22,618	39,933	22,306	2,183,632	83,361,917
2018	57,343,217	25,649,950	2,290,714	23,092	45,061	23,766	1,643,498	87,019,297
2019	60,954,749	26,299,212	2,344,989	23,570	43,753	25,448	1,714,444	91,406,164
2020	62,968,139	28,794,312	2,419,185	24,464	43,147	24,276	1,812,604	96,086,128
2021	69,059,137	30,448,460	2,502,993	25,222	40,683	24,673	1,809,346	103,910,513
2022	77,917,603	34,486,647	2,613,607	53,380	40,366	24,558	1,803,388	116,939,548
2023	87,136,582	37,061,651	3,023,669	28,541	41,544	26,457	1,926,317	129,244,762
2024	93,096,951	40,664,221	3,070,289	32,307	42,355	29,878	-	136,936,001
2025	100,283,306	40,106,494	3,344,264	33,998	48,929	31,435	-	143,848,427

Source: Equalized Property Values @ <https://www.revenue.wi.gov/Pages/Report/Home.aspx>

MILWAUKEE AREA TECHNICAL COLLEGE
Equalized Value and Tax Levy Distribution by Municipality
Fiscal Year 2024-25

	TAXABLE EQUALIZED VALUATION ⁽¹⁾	PERCENT OF TOTAL	TOTAL TAX LEVY
<u>Milwaukee County:</u>			
Village of Bayside	\$ 918,909,800	0.773590%	\$ 735,707
Brown Deer	1,336,630,700	1.125251%	1,070,147
Fox Point	1,675,976,100	1.410931%	1,341,838
Greendale	1,943,271,400	1.635956%	1,555,842
Hales Corners	983,172,800	0.827690%	787,158
River Hills	601,355,700	0.506255%	481,464
Shorewood	2,263,676,900	1.905691%	1,812,369
West Milwaukee	524,394,500	0.441465%	419,846
Whitefish Bay	3,406,857,300	2.868085%	2,727,634
City of Cudahy	1,781,847,900	1.500060%	1,426,602
Franklin	6,252,546,400	5.263747%	5,005,980
Glendale	2,402,950,700	2.022940%	1,923,876
Greenfield	4,437,756,100	3.735954%	3,553,003
Milwaukee	43,369,317,700	36.510741%	34,722,801
Oak Creek	4,901,991,800	4.126774%	3,924,684
St. Francis	848,840,900	0.714602%	679,608
South Milwaukee	1,824,979,400	1.536371%	1,461,134
Wauwatosa	9,689,981,800	8.157574%	7,758,096
West Allis	6,190,215,500	5.211273%	4,956,076
<u>Ozaukee County:</u>			
Town of Belgium	167,592,550	0.141089%	134,180
Cedarburg	1,418,743,300	1.194378%	1,135,889
Fredonia	175,826,791	0.148021%	140,772
Grafton	984,206,700	0.828561%	787,986
Port Washington	338,760,500	0.285188%	271,222
Saukville	359,379,900	0.302546%	287,731
Village of Bayside	38,323,400	0.032263%	30,683
Fredonia	265,129,800	0.223201%	212,271
Grafton	1,956,450,900	1.647051%	1,566,394
Newburg	9,821,300	0.008268%	7,863
Saukville	629,951,000	0.530328%	504,358
Thiensville	518,976,700	0.436904%	415,509
City of Cedarburg	2,254,670,100	1.898109%	1,805,158
Mequon	6,747,041,800	5.680041%	5,401,888
Port Washington	1,650,647,000	1.389608%	1,321,558
<u>Washington County:</u>			
Town of Germantown	41,596,200	0.035018%	33,303
Jackson	254,524,553	0.214273%	203,780
Polk	106,508,299	0.089665%	85,274
Richfield	1,033,683,489	0.870213%	3,102,619
Village of Germantown	3,875,218,900	3.262378%	89,794
Jackson	112,154,698	0.094418%	827,599
City of Milwaukee	1,145,800		917
<u>Waukesha County:</u>			
City of Milwaukee	12,899,700	0.010860%	10,328
New Berlin	477,166,887	0.401706%	382,034
	<u>\$ 118,785,093,667</u>	<u>100%</u>	<u>\$ 95,102,977</u>

(1) Source: Wisconsin Department of Revenue, excludes tax increment

(2) Calculations by District Staff

MILWAUKEE AREA TECHNICAL COLLEGE
Property Tax Levies, Equalized Value and Tax Rates
Historical Comparisons
Fiscal Years 2016-25

Year	Total Property Tax Levy-All Funds ⁽¹⁾		Equalized Value of Taxable Property ⁽²⁾		Total Property Tax	
	Amount \$	Percent Change	Amount \$	Percent Change	Rate ⁽³⁾	Percent Change
2016	87,896,728	0.3%	69,908,973,752	1.3%	1.26	-1.02%
2017	90,150,730	2.6%	71,560,793,961	2.4%	1.26	0.20%
2018	91,638,040	1.6%	72,879,221,796	1.8%	1.26	-0.19%
2019	92,746,924	1.2%	75,676,549,719	3.8%	1.23	-2.53%
2020	93,965,584	1.3%	79,415,980,799	4.9%	1.18	-3.46%
2021	95,626,532	1.8%	83,111,403,922	4.7%	1.15	-2.76%
2022	91,160,828	-4.7%	90,311,455,530	8.7%	1.01	-12.27%
2023	91,477,140	0.3%	101,665,383,175	12.6%	0.90	-10.86%
2024	93,113,951	1.8%	111,287,755,416	9.5%	0.84	-7.01%
2025	95,102,977	2.1%	118,785,093,667	6.7%	0.80	-4.31%

(1) Counties are responsible for the collection of delinquent taxes; thus, the District receives 100% of its levy.

(2) Due to varying assessment policies in the municipalities contained in the District, the District uses equalized value of taxable property for tax levy purposes. This equalized value of property approximates estimated actual (full) value of taxable property, excluding tax increments.

(3) District property tax rates are shown per \$1,000 of equalized value.

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

Property Value and Construction for Milwaukee County Historical Comparisons Fiscal Years 2016 - 2025

The following table represents Milwaukee County only. Milwaukee County accounts for 82% of the District's valuation.

<u>Year</u>	<u>Property Value* ⁽¹⁾</u>			
	<u>Non-Residential</u>	<u>Residential</u>	<u>Exemptions</u>	<u>Total</u>
2016	21,687,987	36,885,566	1,719,007	58,573,553
2017	21,796,916	37,879,641	1,736,741	59,676,556
2018	23,549,264	39,154,908	1,361,444	62,704,172
2019	23,991,817	41,784,152	1,402,481	65,775,969
2020	26,329,745	43,104,889	1,482,227	69,434,634
2021	27,820,110	47,984,701	1,485,507	75,804,812
2022	31,322,535	54,233,597	1,477,581	85,556,132
2023	33,851,716	60,611,190	1,574,688	94,462,906
2024	37,014,427	64,823,289	-	101,837,716
2025	35,916,579	69,984,925	-	105,901,504

* Amounts expressed in thousands.

Figures compiled by Milwaukee County:

⁽¹⁾ Source: Equalized Property Values @ <https://www.revenue.wi.gov/Pages/Report/Home.aspx>

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

Principal Taxpayers - Milwaukee County ⁽¹⁾
December 31, 2024

<u>Company</u>	<u>Full Market Value \$ in (1,000)</u>	<u>Percent of MATC Total Equalized Valuation</u>
Northwestern Mutual Life Insurance Company	\$ 724,331	0.71%
Berrada Properties	544,844	0.54%
Froedert Health	518,415	0.51%
Mandel Group	501,782	0.49%
Mayfair Mall	457,602	0.45%
Irgen	443,310	0.44%
Weidner Investments	296,853	0.29%
Children's Hospital of Wisconsin	278,953	0.27%
Aurora Health	276,325	0.27%
New Land Investments	262,747	0.26%
US Bankcorp	253,953	0.25%

⁽¹⁾ Milwaukee County accounts for 80% of the District's valuation.

Source - Milwaukee County Annual Comprehensive Financial Report, December 2024

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

Student Enrollment Unduplicated Equivalent ⁽¹⁾

Student Enrollment Statistics⁽³⁾

Historical Comparisons

Fiscal years 2016-2025

Year	Unduplicated Total	Minority %		College Parallel	Associate Degree	Technical Diploma	Vocational Adult	Community Service	Non-Postsecondary
2016	33,851	53%		9,551	16,157	2,884	4,776	63	13,649
			% of Total	28%	48%	9%	14%	0%	40%
2017	32,188	54%		9,047	15,340	2,665	4,810	48	13,729
			% of Total	28%	48%	8%	15%	0%	43%
2018	31,489	55%		8,977	14,963	2,794	5,072	52	12,671
			% of Total	29%	48%	9%	16%	0%	40%
2019	31,635	56%		9,617	15,390	3,147	4,647	53	10,777
			% of Total	30%	49%	10%	15%	0%	34%
2020	29,733	59%		9,233	14,947	3,104	3,906	49	10,904
			% of Total	31%	50%	10%	13%	0%	37%
2021	23,458	55%		7,507	12,869	2,399	2,821	—	3,880
			% of Total	32%	55%	10%	12%	0%	17%
2022	25,052	60%		6,440	12,778	2,734	3,582	103	5,423
			% of Total	27%	54%	12%	15%	0%	23%
2023	26,497	61%		6,477	13,114	2,729	3,734	131	6,613
			% of Total	24%	49%	10%	14%	0%	25%
2024	27,087	66%		6,639	13,635	2,935	3,011	138	7,645
			% of Total	25%	50%	11%	11%	1%	28%
2025	29,401	68%		7,296	14,565	3,324	3,549	152	8,550
			% of Total	25%	50%	11%	12%	1%	29%

⁽¹⁾ Unduplicated student count by column per year. Students may be represented in multiple 'tracks' (i.e. College Parallel, Associate Degree, Vocational Adult, etc.) as determined by their course enrollment. For example, a

⁽²⁾ Percentages represent the portion of total students served in each 'track'

⁽³⁾ source: WTCS report CLI620A. WTCS report CLI310 for Minority %

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

Full Time Equivalent ⁽¹⁾⁽²⁾
Student Enrollment Statistics⁽³⁾

Historical Comparisons
Fiscal Years 2016-2025

Year	College Parallel	Associate Degree	Vocational		Community Service	Non- Postsecondary	Total
			Diploma	Adult			
2016	2,605	5,645	889	154	5	1,336	10,634
% of Total	24%	53%	8%	1%	0%	13%	100%
2017	2,524	5,387	882	131	4	1,270	10,198
% of Total	25%	53%	9%	1%	0%	12%	100%
2018	2,559	5,171	890	123	4	1,145	9,893
% of Total	26%	52%	9%	1%	0%	12%	100%
2019	2,732	5,322	936	122	4	906	10,023
% of Total	27%	53%	9%	1%	0%	9%	100%
2020	2,641	5,290	982	109	3	937	9,962
% of Total	27%	53%	10%	1%	0%	9%	100%
2021	2,125	4,667	726	65	—	438	8,022
% of Total	26%	58%	9%	1%	0%	5%	100%
2022	1,807	4,439	873	80	7	611	7,816
% of Total	23%	57%	11%	1%	0%	8%	100%
2023	1,751	4,673	905	87	10	740	8,166
% of Total	21%	57%	11%	1%	0%	9%	100%
2024	1,738	4,878	961	87	11	839	8,514
% of Total	20%	57%	11%	1%	0%	10%	100%
2025	1,892	5,108	1,068	79	13	928	9,089
% of Total	21%	56%	12%	1%	0%	10%	100%

⁽¹⁾ A full-time equivalent (FTE) is equal to 30 annual student credits which is subject to State approval and audit.

⁽²⁾ as of 2016, FTE calculations exclude Transcribed Credit

⁽³⁾ source: WTCS report CLI620A

MILWAUKEE AREA TECHNICAL COLLEGE

Course Fee History

Historical Comparisons

Fiscal Years 2016 - 2025

Year	College Parallel	Percent Change	Associate Degree, Adult, and Vocational Programs	Percent Change	Avocational Programs	Percent Change
2016	173.75	2.0%	128.40	2.0%	291.00	0.0%
2017	176.35	1.5%	130.35	1.5%	291.00	0.0%
2018	178.80	1.4%	132.20	1.4%	291.00	0.0%
2019	181.50	1.5%	134.20	1.5%	291.00	0.0%
2020	184.60	1.7%	136.50	1.7%	291.00	0.0%
2021	187.85	1.76%	138.90	1.76%	291.00	0.0%
2022	188.90	0.56%	141.00	1.51%	291.00	0.0%
2023	188.90	0.00%	143.45	1.74%	291.00	0.0%
2024	188.90	0.00%	146.20	1.92%	291.00	0.00%
2025	188.90	0.00%	149.50	2.26%	75.00	-74.23%

NOTES:

All amounts are per-credit charges.

College Parallel and Associate Degree, Adult, and Vocational Program fees are established by the Wisconsin Technical College System Board. Avocational fees are established by the District Board to cover 100% of instructional cost.

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

Ratio of Net Debt to Equalized Value and
Per Capita, and Computation of Legal Debt Margin ⁽¹⁾

Historical Comparisons
Fiscal Years 2016-2025

Year Ended June 30	Population	Figures are in Thousands			Net Debt		
		Equalized Valuation	Gross Debt Amount	Sinking Funds	Net Amount	Percent of Equalized Valuation	Per Capita
2016	1,039,762	69,908,973	84,020	14,182	69,838	0.10%	67
2017	⁽²⁾	71,560,793	81,905	15,624	66,281	0.09%	⁽²⁾
2018	⁽²⁾	72,879,221	80,135	9,765	70,370	0.10%	⁽²⁾
2019	⁽²⁾	75,676,550	78,900	12,623	66,277	0.09%	⁽²⁾
2020	⁽²⁾	79,415,980	77,890	16,899	60,991	0.08%	⁽²⁾
2021	⁽²⁾	83,111,404	77,360	17,197	60,163	0.07%	⁽²⁾
2022	⁽²⁾	90,311,456	74,475	17,006	57,469	0.06%	⁽²⁾
2023	⁽²⁾	101,665,383	74,450	20,112	54,338	0.05%	⁽²⁾
2024	⁽²⁾	111,287,755	76,780	20,241	56,539	0.05%	⁽²⁾
2025	⁽²⁾	118,785,094	78,725	19,698	59,027	0.05%	⁽²⁾

⁽¹⁾ Bonded indebtedness may not exceed 2% of equalized valuation and total indebtedness may not exceed 5% of equalized valuation. For fiscal year 2019, the computation of legal debt margin is as follows (in thousands):

Equalized Valuation	\$ 118,785,094
	<u> x 5%</u>
Debt limit – 5% of total equalized value	5,939,255
Gross indebtedness applicable to debt limit	\$ 78,725
Less sinking funds	<u>20,241</u>
Total amount of debt applicable to debt limit	<u>58,484</u>
Legal debt margin	<u><u>\$ 5,880,771</u></u>

⁽²⁾ Not available

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

Ratio of Annual Debt Service and Debt Expenditures to Total Operating Expenses

Historical Comparisons
Fiscal Years 2016-2025

<u>Year</u>	<u>Principal</u>	<u>Interest and Related Charges</u>	<u>Total</u>	<u>Total Operating Expenses</u>	<u>Percent of Debt Service to Operating Expenses</u>
2016	45,427,070	2,297,992	47,725,062	251,676,950	19.0%
2017	41,115,000	2,247,556	43,362,556	242,700,862	17.9%
2018	40,770,000	2,427,689	43,197,689	243,461,752	17.7%
2019	40,235,000	2,773,583	43,008,583	259,593,077	16.6%
2020	40,010,000	2,975,021	42,985,021	249,357,766	17.2%
2021	45,875,000	3,021,019	48,896,019	238,017,965	20.5%
2022	41,885,000	2,355,232	44,240,232	247,052,124	17.9%
2023	39,025,000	2,560,593	41,585,593	265,669,729	15.7%
2024	41,670,000	3,311,779	44,981,779	257,404,719	17.5%
2025	42,055,000	4,375,372	46,430,372	277,648,693	16.7%

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

Statement of Direct and Overlapping Debt ⁽¹⁾
 As of June 30, 2025
 (Dollars are in thousands) ⁽²⁾

			<u>Net Debt Outstanding</u>	<u>Amount Applicable to District</u>	<u>Percent of Debt to District Equalized Valuation</u>	<u>Per Capita Debt to District Population</u>
2025 Equalized Valuation	\$	118,785,094				
2025 Estimated Population		1,099,685				
DIRECT DEBT OF DISTRICT	\$	78,725	\$	<u>78,725</u>	<u>0.0663%</u>	\$ <u>72</u>
INDIRECT DEBT APPLICABLE TO DISTRICT						
Total County Debt Outstanding			495,227			
Portion of County Debt Applicable to District				389,063	0.3275%	354
Total City Debt Outstanding			1,888,942			
Portion of City Debt Applicable to District				1,805,535	1.5200%	1,642
Total Village Debt Outstanding			372,593			
Portion of Village Debt Applicable to District				351,671	0.2961%	320
Total Town Debt Outstanding			5,824			
Portion of Town Debt Applicable to District				5,052	0.0043%	-
Total School District Debt Outstanding			1,038,430			
Portion of School District Debt Applicable to District				1,038,430	0.8742%	944
Total Milwaukee Metropolitan Sewerage District (MMSD) Debt			790,590			
Portion of MMSD Debt Applicable to District				<u>637,690</u>	<u>0.5368%</u>	<u>580</u>
Total Indirect Debt Applicable to District				\$ <u>4,227,442</u>	<u>3.5589%</u>	\$ <u>3,844</u>
SUMMARY						
Total Direct and Indirect Debt				\$ <u><u>4,306,167</u></u>	<u><u>3.6252%</u></u>	\$ <u><u>3,916</u></u>

⁽¹⁾ Source: Based on surveys of other taxing entities.

⁽²⁾ Dollars are in thousands except for 'Per Capita Debt to District Population' column.

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT
Demographic Statistics for Milwaukee and Ozaukee Counties

Historical Data 2015-2024

Year	Population¹	Number of Households²	Income per Capita (2016 Dollars)³	Median Age (Milwaukee County)⁴	Median Age (Ozaukee County)⁴	School Enrollments (Public⁵ and Private⁶)	Annual Graduates (Public and Private)^{7,8}	Annual Unemployment Rate⁹
2015	1,046,588	417,346	\$59,808	34.6	43.8	195,691	8,416	5.6%
2016	1,043,384	416,735	\$59,549	34.7	44.0	194,231	8,559	5.0%
2017	1,039,018	411,997	\$60,412	35.0	44.4	192,510	8,862	3.9%
2018	1,037,348	420,542	\$62,134	35.1	44.3	191,531	9,006	3.8%
2019	1,034,947	419,460	\$62,663	35.2	44.3	191,133	9,012	3.9%
2020	1,030,992	419,869	\$65,647	35.0	44.0	189,930	11,069	7.9%
2021	1,020,556	425,578	\$68,944	35.4	43.7	184,016	10,503	5.2%
2022	1,016,876	427,557	\$65,857	35.5	44.4	183,897	10,536	3.6%
2023	1,009,665	426,195	\$66,143	35.7	44.3	181,238	10,572	3.7%
2024	1,018,696	¹⁰	¹⁰	¹⁰	¹⁰	182,114	11,055	3.6%

¹U.S. Census Bureau, Population Estimates: 2015 (2010-2025)

Annual Estimates of the Resident Population: April 1, 2010 to July 1, 2020

Source: U.S. Census Bureau, Population Division

Release Dates: For the United States, regions, divisions, states, and Puerto Rico Commonwealth, December 2016. For counties, municipios, metropolitan statistical areas, micropolitan statistical areas, metropolitan divisions, and combined statistical areas, May 2020.

²U.S. Census Bureau, American Community Survey, Table S1101, 1-year files (2010-2019,2021-2025), 5-year files (2020)

³U.S. Bureau of Economic Analysis, Local Area Personal Income, Personal income per capita personal income, and population (CA 1-3). Inflation Adjusted using BLS CPI

⁴U.S. Census Bureau, American Community Survey, Table B01002, 1-year files

⁵Wisconsin Department of Instruction (DPI), WISEdash Data Files, http://wise.dpi.wi.gov/wisedash_downloadfiles/type

⁶Wisconsin Department of Instruction (DPI), Private (non-Public) School Enrollment Data

⁷Wisconsin Department of Instruction (DPI), Legacy data files (2006-2009), WISE dash Data Files (2010-2024) (4yr completions) , http://wise.dpi.wi.gov/wisedash_downloadfiles/type

⁸Wisconsin Department of Instruction (DPI), Public School Graduates only (2010-2024), Public and Private School Graduates (2020-2024)

⁹Wisconsin Department of Workforce Development, Bureau of Workforce Training, Local Area Unemployment Statistics

¹⁰ Data not available

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

PRINCIPAL EMPLOYERS

Fiscal year 2025⁽¹⁾

<u>Name of Business</u>	<u>Type of Business</u>	<u>Employees</u>
1 Advocate Aurora Health	Health Care	32,000
2 Froedtert Health Inc	Health Care	14,871
3 Ascension Wisconsin	Health Care	10,300
4 Northwestern Mutual	Insurance	7,550
5 Roundy's Supermarkets Inc.	Retail Supermarkets	7,500
6 Medical College of Wisconsin	Medical School	7,343
7 Children's Hospital and Health System	Health Care	5,860
8 Kohl's Corp	Retailer	5,300
9 GE Healthcare	Health Care	5,100
10 Milwaukee Tool	Manufacturing	4,900

⁽¹⁾ Data reflects full time equivalent employees

Source - Milwaukee County Comprehensive Annual Financial Report, December 2024

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT
Employment Trends by Equal Employment Opportunity Categories
2016-2025

Category	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Administrative/Managerial	102	104	105	112	124	130	118	128	126	135
Percent Female	56%	52%	51%	53%	53%	56%	59%	60%	57%	59%
Percent Minority	43%	49%	49%	46%	44%	47%	46%	52%	51%	52%
Faculty	532	521	521	512	472	471	473	478	475	478
Percent Female	53%	52%	52%	52%	52%	52%	54%	54%	56%	57%
Percent Minority	30%	30%	30%	31%	32%	33%	32%	33%	34%	33%
Professional/Noninstructional	157	157	160	160	186	216	220	229	232	226
Percent Female	62%	63%	61%	61%	58%	62%	63%	63%	65%	64%
Percent Minority	39%	43%	39%	43%	48%	48%	53%	51%	52%	51%
Secretarial/Clerical	192	188	181	169	155	160	146	133	134	129
Percent Female	96%	95%	95%	93%	92%	89%	88%	86%	84%	80%
Percent Minority	44%	48%	51%	51%	55%	52%	53%	49%	51%	54%
Technical/Paraprofessional	152	149	145	142	134	129	133	132	130	131
Percent Female	55%	52%	53%	54%	54%	56%	58%	58%	56%	57%
Percent Minority	31%	31%	35%	32%	31%	36%	37%	38%	41%	39%
Skilled Trades	10	10	10	10	10	10	9	8	8	9
Percent Female	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Percent Minority	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Service/Maintenance	112	112	110	109	102	92	95	85	85	81
Percent Female	44%	42%	43%	43%	42%	38%	35%	35%	34%	38%
Percent Minority	62%	62%	60%	60%	63%	62%	62%	64%	65%	68%
Total	1,257	1,241	1,232	1,214	1,183	1,208	1,194	1,193	1,190	1,189
Percent Female	60%	59%	58%	58%	57%	58%	59%	59%	59%	59%
Percent Minority	37%	38%	39%	39%	41%	42%	37%	43%	44%	44%

Figures as of July of each year

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

Ratio of Operational Expenditures Per
Full-time Equivalent Student (FTE)

Historical Comparisons
Fiscal Years 2016-2025

<u>Year</u>	<u>Operational Expenditures (General and Special Revenue Funds)</u>		<u>Student Enrollments</u>		<u>Ratio Of Operational Expenditures Per Student</u>	
	<u>Amount</u>	<u>Percent Change</u>	<u>FTE</u>	<u>Percent change</u>	<u>FTE</u>	<u>Percent Change</u>
2016	172,834,253	-3.6%	10,634	-10.0%	16,253	7.1%
2017	168,442,167	-2.5%	10,198	-4.1%	16,517	1.6%
2018	172,174,744	2.2%	9,893	-3.0%	17,404	5.4%
2019	177,174,477	2.9%	10,023	1.3%	17,677	1.6%
2020	176,875,528	-0.2%	9,962	-0.6%	17,755	0.4%
2021	177,011,706	0.1%	8,022	-19.5%	22,066	24.3%
2022	184,378,289	4.2%	7,816	-2.6%	23,590	6.9%
2023	181,754,733	-1.4%	8,166	4.5%	22,257	-5.6%
2024	190,607,802	4.9%	8,514	4.3%	22,388	0.6%
2025	198,782,116	4.3%	9,089	6.8%	21,871	-2.3%

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

Student and Campus Statistics

District Students

The median age of our students is 28.8 years, and they represent a variety of backgrounds. Our graduates have about 90% employment rate, and approximately 78% of our students are employed within the program area from which they graduated.

District Campuses

In addition to the main campus in Milwaukee, the District also operates three other campuses as well. These locations and square footages are summarized as follows:

(Unaudited)

Campus	Location	Under Roof Square Footage
Milwaukee Campus	700 West State Street Milwaukee, WI 53233	2,006,431
Mequon Campus	5555 West Highland Rd Mequon, WI 53092	208,918
Oak Creek Campus	6665 South Howell Ave Oak Creek, WI 53154	358,303
West Allis Campus	1200 South 71st Street West Allis, WI 53214	<u>180,365</u>
	Total for District	<u><u>2,754,017</u></u>

Prepared by District Staff from information supplied by departments of Finance, Construction Services, and Institutional Research.

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

Employee Budgeted Position Analysis (Unaudited)

District Employees

The District utilizes qualified full-time and part-time employees to maintain its staffing flexibility and responsiveness. Likewise, part-time instructors who are actively employed in the fields in which they teach are an important factor in maintaining an educational environment consistent with current work environments. Full-time and full-time equivalent position classifications are included in the following tabulations:

District Position Budgets By Classification All Funds

<u>Full-Time</u>	<u>2023-24</u>	<u>2024-25</u>
Executive/Administrative/Managerial	137	147
Faculty	522	522
Professional/Non-Instructional	148	153
Secretarial/Clerical	147	137
Technical/Paraprofessional	277	266
Skilled Trades	11	11
Service/Maintenance	<u>126</u>	<u>117</u>
Subtotal Full-Time	<u>1,368</u>	<u>1,353</u>
<u>Part-Time (Expressed in Full-Time Equivalents)</u>		
Faculty	308	342
Students	66	73
Part-Time – All Other	<u>90</u>	<u>91</u>
Subtotal Part-Time	<u>464</u>	<u>506</u>
TOTAL	<u>1,832</u>	<u>1,859</u>

**MILWAUKEE AREA TECHNICAL COLLEGE
Program Graduate Follow-Up Statistics ⁽¹⁾**

**Historical Comparisons
Fiscal Years 2015-2024**

Year	Number of Graduates	Number of Follow-up Respondents	Total Number Available for Employment	Percent Employed ⁽²⁾	Percent Employed in Related Occupation	Percent Employed in District
2015	2,554	1,427	1,301	90.7%	72.5%	75.5%
2016	2,543	1,514	1,347	91.5%	72.3%	74.6%
2017	2,418	1,525	1,241	92.4%	72.3%	70.7%
2018	2,413	1,173	1,063	93.9%	74.5%	74.3%
2019	2,430	1,418	1,147	94.3%	73.3%	71.5%
2020	1,714	1,086	752	85.5%	62.2%	71.5%
2021	2,066	1,221	821	92.6%	67.9%	76.4%
2022	2,027	1,271	896	90.3%	78.2%	48.8%
2023	2,303	1,290	726	88.8%	72.9%	70.5%
2024	2,555	966	723	86.3%	76.9%	73.6%

⁽¹⁾ Based on survey of district graduates conducted approximately six months after graduation; Statistics only include graduates of the district's post-secondary vocational-technical programs.

⁽²⁾ Percent computed based upon WTCS standard of Employed / Available for Employment

MILWAUKEE AREA TECHNICAL COLLEGE

Academic & Career Pathways

MATC's offerings cover a wide spectrum in adult education from Adult Basic Education to Technical Associate Degree programs and many areas in between. Below are MATC's academic pathways grouped by Career Cluster: (A) = Associate Degree, (T) = Technical Diploma, (C) = Certificate.

Business Management Academic & Career Pathway

The Pathway's goal is to train students and help them develop the skills and knowledge needed to be competitive in the rapidly changing business and financial services industries. Students in the Business & Management Pathway will have the opportunity to earn industry-recognized certifications, technical diplomas, and associate degrees in accounting, banking and financial services, business management, supply chain management, transportation logistics, and more.

Whether the student's goal is to own a business, work for a corporation, a nonprofit organization, or a small startup—or to develop the necessary abilities to advance and expand leadership influence—the Business & Management Pathway will equip them with the skills, tools, experience, and confidence to succeed.

<https://www.matc.edu/course-catalog/business-management>

- Accounting (A)
- Accounting Assistant (T)
- Accounting Bookkeeper Trainee (C)
- Administrative Support Specialist (T)
- Banking and Financial Services (A)
- Bilingual Clerical and Customer Support Clerk (T)
- Bilingual Office Assistant (T)
- Business Analyst (A)
- Business Management (A)
- Business Management (T)
- Business Management Trainee (C)
- Digital Marketing and Integrated Communications (T)
- Entrepreneurship (T)
- Entrepreneurship (C)
- Event Management (A)
- Financial Services (T)
- Financial Services Trainee (C)
- Foundations of Lodging and Hospitality Management (T)
- Hospitality Management (A)
- Human Resources (A)
- Leadership Development (A)
- Marketing (A)
- Medical Administrative Specialist (T)
- Office Technology Assistant (T)

Academic & Career Pathways (Cont.)

- Property Management (C)
- Real Estate (A)
- Real Estate Broker Associate (T)
- Real Estate Salesperson (C)
- Sales and Customer Experience (T)
- Special Event Management (T)
- Supply Chain Management (A)
- Supply Management (T)
- Transportation – Logistics (T)

Community and Human Services Academic & Career Pathway

The Community & Human Services Pathway has programs to help students gain the skills needed to begin an exciting career. MATC's academic programs train and educate the service-related professionals who provide the lifeblood of a thriving community. Our graduates serve our communities in the areas of firefighting, criminal justice, emergency medical services, and human services. They work in barbershops, salons, spas, early childhood education centers, laboratories, legal offices, funeral homes, and many other settings. With input from local employers, MATC's courses are designed to ensure you receive high-quality, career-focused training with the most up-to-date equipment and facilities. Our instructors are dedicated professionals with years of experience in their respective fields.

<https://www.matc.edu/course-catalog/community-human-services>

- Aesthetician (T)
- Aesthetician Skin Care Therapist (A)
- Barber (T)
- Child Care Services (T)
- Cosmetology (T)
- Criminal Justice Studies (A)
- Early Childhood Education (A)
- Emergency Medical Technician (T)
- Emergency Medical Technician – Advanced (T)
- Emergency Medical Technician – Paramedic (T)
- Environmental Health and Water Quality Technology (A)
- Fire Protection Technician (A)
- Funeral Service (A)
- Human Service Associate (A)
- Legal Studies/Paralegal (A)
- Nail Technician (T)
- Paramedic Technician (A)
- Post-Baccalaureate Legal Studies/Paralegal (T)
- Preschool (C)
- Water Technician (C)

Academic & Career Pathways (Cont.)

Creative Arts, Design & Media Academic & Career Pathway

The Creative Arts, Design & Media Pathway provides comprehensive education and training in the arts to prepare students for a career or to transfer to four-year colleges and universities. Our mission is to educate students to deliver their talents and skills through coursework that supports exploration and practical application toward creative industry careers that unify our diverse community.

Students in the Creative Arts, Design & Media Pathway will discover their artistic expression through the guidance of our talented faculty of industry professionals. This Pathway is for students with passion in animation, gaming, visual media, cooking, baking, music, design, photography, or broadcasting. MATC has a program to help students gain the skills they need to begin an exciting career.

<https://www.matc.edu/course-catalog/creative-arts-design-media>

- Animation (A)
- Audio Engineer (T)
- Audio Production (A)
- Baking and Pastry Arts (A)
- Baking Production (T)
- Computer Simulation and Gaming (A)
- Culinary Arts (A)
- Culinary Assistant (T)
- Digital Content Creation (A)
- Digital Imaging (T)
- Food Service Assistant (T)
- Front-End Web Developer (T)
- Graphic Design (A)
- Interior Design (A)
- Music Occupations (A)
- Photography (A)
- Production Artist (T)
- Television & Video Production (A)
- TV/Video Field Production Assistant (T)
- TV/Video Studio Production Assistant (T)
- Unity Developer (T)
- Web & Digital Media Design (A)

Academic & Career Pathways (Cont.)

General Education Academic & Career Pathway

The General Education Academic & Career Pathway (GenEd ACP) is MATC's largest and most diverse Academic and Career Pathway. MATC offers unparalleled academic and career course combinations in the liberal arts and sciences—the foundation for all academic and career paths. The GenEd ACP fosters educational excellence and interdisciplinary inquiry through our unique blend of course options in the humanities, natural sciences, and social sciences. GenEd ACP students have access to choose, explore, and sculpt a personalized and individually powerful learning experience suited for their desired academic and/or career paths. GenEd ACP courses will help transform our students into socially aware, critically thinking global citizens who strive to bring about positive change in their communities and beyond

The GenEd ACP's diversity and dynamism serve as an incubator for continued growth and development in any field of study, from business administration and health sciences to manufacturing, human services, technology, engineering, mathematics, chemical technology, chemistry, physical, health and wellness, psychology, economics, and other social sciences to historical and global studies. We cover the whole spectrum for our students to jump start their journey to a four-year university or college

<https://www.matc.edu/course-catalog/general-education>

- Associate of Arts – Art: Pre-Major (A)
- Associate of Arts Communication: Pre-Major (A)
- Associate of Arts – Community Engagement: Pre-Major (A)
- Associate of Arts – Global Studies: Pre-Major (A)
- Associate of Arts – Liberal Arts and Sciences Four-Year College Transfer Program (A)
- Associate of Arts: Spanish: Pre-Major (A)
- Associate of Arts – Teacher Education: Pre-Major (A)
- Associate of Arts: Online – Accelerated (A)
- Associate of Science – Chemical Technology: Pre-Major (A)
- Associate of Science – Economics Pre-Major (A)
- Associate of Science – Liberal Arts and Sciences Four-Year College Transfer Program (A)
- Associate of Science – Psychology (A)
- Individualized Technical Studies (A)

Academic & Career Pathways (Cont.)

Healthcare Academic & Career Pathway

These programs prepare students to be healthcare providers with the necessary leadership skills to strengthen the health and well-being of our community. MATC has a state-of-the-art dental clinic, simulation labs, food science kitchen, and many other impressive spaces where students can grow both personally and professionally.

<https://www.matc.edu/course-catalog/healthcare/index.html>

- Anesthesia Technology (A)
- Cardiovascular Technology – Echocardiography (A)
- Cardiovascular Technology – Invasive (A)
- Community Health and Nutrition Navigator (A)
- Dental Assistant (T)
- Dental Hygiene (A)
- Diagnostic Medical Sonography (A)
- Dietary Manager, (C)
- EKG Technician (C)
- Enhanced Yoga Instructor (T)
- Health Information Technology (A)
- Health Unit Coordinator (T)
- Healthcare Customer Service (C)
- Healthcare Services Management (A)
- Integrative Health (A)
- LPN to ADN Progression (A)
- Medical Assistant (T)
- Medical Coding Specialist (T)
- Medical Interpreter (T)
- Medical Laboratory Technician (A)
- Nursing Assistant (T)
- Nutrition and Dietetic Technician (A)
- Occupational Therapy Assistant (A)
- Pharmacy Technician (T)
- Phlebotomy (T)
- Physical Therapist Assistant (A)
- Practical Nursing (T)
- Radiography (A)
- Registered Nursing (A)
- Respiratory Therapy (A)
- Surgical Technologist (A)

Academic & Career Pathways (Cont.)

Manufacturing, Construction & Transportation Academic & Career Pathway

MATC's Manufacturing, Construction & Transportation Pathway encompasses several skilled trades and prepares students for their career. We focus on the student's achievement, providing a supportive learning environment. Students will work with MATC's diverse industry-expert faculty and other industry professionals to acquire current, in-demand skills. Programs in this Pathway lead to careers related to manufacturing; the building, plumbing and electrical work in residential, commercial and industrial structures; and the maintenance and repair of appliances, building systems, automobiles, aircraft, and diesel trucks. If you are interested in a career in the manufacturing, construction or transportation fields, MATC offers a variety of programs to meet your needs.

<https://www.matc.edu/course-catalog/manufacturing-construction-transportation>

- Air Conditioning and Refrigeration Technology (A)
- Architectural Woodworking/Cabinetmaking (T)
- Auto Collision Repair and Finish Technician (T)
- Automotive Express Lube Technician (C)
- Automotive Maintenance Technician (T)
- Automotive Technology – Comprehensive (A)
- Automotive Technology Maintenance Light Repair (T)
- Aviation Maintenance Technician – General (C)
- Aviation Technician – Airframe (T)
- Aviation Technician – Powerplant (T)
- Boiler Operator (C)
- Bricklaying (T)
- Building Automated Systems Technician (T)
- Carpentry (T)
- Computer Numerical Control (CNC) Technician (T)
- CNC Setup and Operations (C)
- CNC Swiss Multi-Axis Machining (T)
- Dental Technician (T)
- Diesel and Powertrain Servicing (T)
- Electrical Power Distribution (T)
- Electricity (T)
- Landscape Horticulture (A)
- Landscape Horticulture Technician (T)
- Machine Tool Operations (T)
- Manufacturing Maintenance (T)
- Mechanical and Computer Drafting (T)
- Power Engineering and Boiler Operator (T)
- Preparatory Plumbing (T)
- Refrigeration, Air Conditioning and Heating Service Technician (T)
- Technical Studies: Apprentice (A)
- Tool and Die Making (T)
- Truck Driving (T)
- Welding (T)

Academic & Career Pathways (Cont.)

- Welding Fundamentals (C)
- Welding Technology (A)

STEM (Science, Technology, Engineering, and Mathematics) Academic & Career Pathway

The certificates, technical diplomas and associate degrees in this Pathway will prepare students for a professional career in their chosen STEM (science, technology, engineering, mathematics) field. According to the U.S. Bureau of Labor Statistics, the projected growth rate for STEM fields through 2026 is 10.8%, with 93 of 100 STEM occupations earning wages above the national average. MATC's students can explore their passion in STEM, experiencing hands-on learning with industry-expert faculty. Each course within your program is designed to strengthen your skills in thinking critically and analytically to solve problems. They will experience real-world learning applicable to specific STEM professions, with a supportive, team approach to learning. STEM programs are aligned with industry trends focused on changes in technology, equipment, software, and instruction methods.

<https://www.matc.edu/course-catalog/stem>

- Architectural Technology (A)
- Biomedical Electronics Technology (A)
- Biotechnology (A)
- Civil Engineering Technology (A)
- Chemical Technician (A)
- Computer Electronics Technology (A)
- Electronic Engineering Technology (A)
- Electronic Engineering Technology (BSEE Transfer) (A)
- Electronic Technology – Automation (A)
- Electronics Technician Fundamentals (T)
- Food Science Technology (A)
- IT Computer Support Specialist (A)
- IT Computer Support Technician (T)
- IT Digital Forensics Analyst (T)
- IT Help Desk Support Specialist (T)
- IT Information Systems Security Specialist (A)
- IT Mobile Applications Developer (A)
- IT Network Specialist (AI, Cloud and Virtualization) – Online Accelerated (A)
- IT Network Specialist (AI, Cloud and Virtualization) (A)
- IT Networking and Infrastructure Administration (T)
- IT User Support Technician (T)
- IT Web and Software Developer (A)
- Level 2 – Service Center Technician (C)
- Mechanical Design Technology (A)
- Microsoft Enterprise Desktop Support Specialist (C)
- Operational Excellence (A)
- Science Processing Technician (T)
- Service Center Technician (C)
- Surveying and Mapping (T)

MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT

Insurance in Force

Type of Coverage	Policy Number	Carrier	Policy Expiration	Details of Coverage																						
General Liability (Casualty)	DMI-C0722-08-19	Districts Mutual Insurance	7/1/2026	Limits: \$5,000,000 per occurrence with a \$5,000 deductible per claim per occurrence.																						
Auto Physical Damage	DMI-C0722-08-19	Districts Mutual Insurance	7/1/2026	Limits: Actual Cash Value with a \$5,000 deductible.																						
Auto Liability	DMI-C0722-08-19	District Mutual Insurance	7/1/2026	\$5,000 deductible per claim.																						
Educators Legal Liability	DMI-C0722-08-19	Districts Mutual Insurance	7/1/2026	Coverage Includes: Educators Legal Liability; Board Errors and Omissions; Employment Practices Liability. Limits: \$5,000,000 per claim with a \$100,000 deductible per claim.																						
Professional Liability - Students Practicum (Students in Practicum)	DMI-C0722-08-19	Districts Mutual Insurance	7/1/2026	Limits: \$5,000,000 per claim with a \$5,000 deductible per claim.																						
Business Travel Accident	9912-03-25	Chubb [Written through the Trust]	7/1/2026	Coverage includes: \$2,500,000 Aggregate. \$100,000 Benefits for Scheduled Losses, Coverage is Applicable for Business or Pleasure, Assistance Services, Medical Evacuation and Repatriation.																						
Property	DMI-P0722-08-19	Districts Mutual Insurance	7/1/2026	Limits: \$500,000,000 per occurrence with a \$25,000 deductible per occurrence.																						
Boiler and Equipment Breakdown	DMI-E0722-08-19	Districts Mutual Insurance	7/1/2026	Limits: \$100,000,000 Per "Accident" defined by policy with a \$25,000 combined deductible per accident for all coverages except service interruption. Note: Jurisdictional Inspections performed by Hartford Steam Boiler.																						
Crime/Employee Dishonesty	01-123-70-30	AIG (Trust)	7/1/2026	<table border="1"> <thead> <tr> <th>Type of Coverage</th> <th>Limit</th> </tr> </thead> <tbody> <tr> <td>Employee Dishonesty including ERISA</td> <td>\$ 750,000</td> </tr> <tr> <td>Forgery and Alteration</td> <td>750,000</td> </tr> <tr> <td>Inside The Premises – Theft of Money and Securities</td> <td>750,000</td> </tr> <tr> <td>Inside The Premises – Robbery or Safe Burglary of other Property</td> <td>750,000</td> </tr> <tr> <td>Outside the Premise</td> <td>750,000</td> </tr> <tr> <td>Computer Fraud</td> <td>750,000</td> </tr> <tr> <td>Funds Transfer Fraud</td> <td>750,000</td> </tr> <tr> <td>Money Orders and Counterfeit Money</td> <td>750,000</td> </tr> <tr> <td>Credit, Debit or Charge Card Forgery</td> <td>750,000</td> </tr> <tr> <td>Impersonation Fraud Coverage</td> <td>100,000</td> </tr> </tbody> </table> <p>Deductible is \$50,000 except \$25,000 for Impersonation Fraud</p>	Type of Coverage	Limit	Employee Dishonesty including ERISA	\$ 750,000	Forgery and Alteration	750,000	Inside The Premises – Theft of Money and Securities	750,000	Inside The Premises – Robbery or Safe Burglary of other Property	750,000	Outside the Premise	750,000	Computer Fraud	750,000	Funds Transfer Fraud	750,000	Money Orders and Counterfeit Money	750,000	Credit, Debit or Charge Card Forgery	750,000	Impersonation Fraud Coverage	100,000
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Credit, Debit or Charge Card Forgery	750,000																									
Impersonation Fraud Coverage	100,000																									
Worker Compensation	1000002853	Districts Mutual Insurance/United Heartland A	7/1/2026	First dollar coverage for all work related accidents and/or injuries. Statutory limits are in place (bodily injury by accident \$100k, injury by disease aggregate \$500k, injury by disease \$100k). All employees covered.																						
Terrorism and Sabotage	DMI-T0722-08-6	Districts Mutual Insurance	7/1/2026	\$100,000,000 any one occurrence																						
Cyber Risk Insurance	DMI-N0722-08-9	Districts Mutual Insurance	7/1/2026	Limit: \$5,000,000 Retention \$25,000 Limit: per privacy breach \$500,000																						
Storage Tank Liability	STP415210	Crum & Forester Specialty Insurance	9/30/2026	Limit: \$1,000,000 per claim/\$2,000,000 aggregate Deductible: \$5,000 per claim																						
Motorcycle Training Bond	106142253	Travelers	9/11/2026	Amount of bond: \$20,000																						
Special Privilege Bond for Banner Poles w/ City of Milwaukee	6166942	SafeCo	10/15/2026	5000 Bond #29S003202																						
Maintain Backup Driveway and Loading Beam - S. 9th Street & National Ave.	6197593	SafeCo	10/15/2026	2000 Bond #6197593																						
Deadly Weapon	DMI-A0722-08-5	Districts Mutual Insurance	7/1/2026	\$1,000,000 each & every Deadly Weapon Event including Claim Expenses, \$1,000,000 Aggregate																						
Aviation (Drone)	1000238365-04	Starr Indemnity & Liability Company	2/26/2026	\$5,000,000 each occurrence, \$5,000 medical expense including crew, \$1,000,000 Aircraft Parts and Maintenance each occurrence, \$1,000,000 Personal Injury any one offense.																						
Student Accident Coverage	SDAN10786241	Chubb	0/23/2026	Limit: \$100,000 per injury Deductible: \$0																						

Attachment 5-d.



Reporting and insights from 2025 audit:

Milwaukee Area Technical
College District

June 30, 2025

Executive summary

December 11, 2025

To the Board of Education
Milwaukee Area Technical College District
700 W. State Street
Milwaukee, WI 53233

We have completed our audit of the financial statements of Milwaukee Area Technical College District (the District) for the year ended June 30, 2025 and have issued our report thereon dated December 11, 2025. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your District's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

Additionally, we have included information on key risk areas the Milwaukee Area Technical College District should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Paul Frantz, Principal: paul.frantz@bakertilly.com or +1 (414) 777 5506

Sincerely,

Baker Tilly US, LLP

A handwritten signature in black ink, appearing to read "Paul Frantz", written in a cursive style.

Paul Frantz, CPA

THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

BAKER TILLY ADVISORY GROUP, LP AND BAKER TILLY US, LLP, TRADING AS BAKER TILLY, ARE MEMBERS OF THE GLOBAL NETWORK OF BAKER TILLY INTERNATIONAL LTD., THE MEMBERS OF WHICH ARE SEPARATE AND INDEPENDENT LEGAL ENTITIES. BAKER TILLY US, LLP IS A LICENSED CPA FIRM THAT PROVIDES ASSURANCE SERVICES TO ITS CLIENTS. BAKER TILLY ADVISORY GROUP, LP AND ITS SUBSIDIARY ENTITIES PROVIDE TAX AND CONSULTING SERVICES TO THEIR CLIENTS AND ARE NOT LICENSED CPA FIRMS. NON-ATTEST SERVICES ARE PROVIDED BY BAKER TILLY ADVISORY GROUP, LP.

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the District's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of the Board of Education:
 - Are free from material misstatement
 - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Performing tests related to compliance with certain provisions of laws, regulations, contracts and grants, as required by *Government Auditing Standards*
- Considering internal control over compliance with requirements that could have a direct and material effect on major federal and major state programs to design tests of both controls and compliance with identified requirements
- Forming and expressing an opinion based on our audit in accordance with OMB's *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and *State Single Audit Guidelines* about the entity's compliance with requirements described in the *OMB Compliance Supplement* and *State Single Audit Guidelines* that could have a direct and material effect on each of its major federal and state programs.
- Our audit does not relieve management or the Board of Education of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of the Board of Education, including:

- Internal control matters
- Qualitative aspects of the District's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the District and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the District's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on nonfinancial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension and OPEB liabilities	Long-term debt
Capital assets	Net position calculations	Financial reporting and required disclosures

Internal control matters

We considered the District's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

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

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by District are described in Note 1 to the financial statements. As described in Note 1, the District changed accounting policies related to compensated absences by adopting GASB 101, *Compensated Absences* in 2025. We noted no transactions entered into by the District during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Accrued compensated absences	Evaluation of hours earned and accumulated in accordance with employment policies and average wage per hour rates	Reasonable in relation to the financial statements as a whole
Net pension liability and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
IBNR related to health and dental claims	Historical claims analysis and report provided by a 3 rd party administrator	Reasonable in relation to the financial statements as a whole
Allowance for doubtful accounts	Evaluation of historical revenues and loss levels with the analysis on collectability of individual amounts	Reasonable in relation to the financial statements as a whole
Net/Total OPEB liability and related deferrals	Key assumptions set by management with the assistance of a third party actuary	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole
Subscription assets/liabilities	Evaluation of subscriptions by management and incremental borrowing rate used for present value calculation	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates or to the significant assumptions used to develop the estimates noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the District or that otherwise appear to be unusual due to their timing, size or nature.

Significant difficulties encountered during the audit

We encountered no significant difficulties in dealing with management and completing our audit.

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Audit report

There have been no departures from the auditors' standard report.

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial and communicate them to the appropriate level of management. There were no misstatements identified.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other information in documents containing audited basic financial statements

Annual report

The District's audited financial statements will be included in Annual Comprehensive Financial Report. Our responsibility for this information does not extend beyond the financial information identified in the audit report and we are not required to perform any procedures to corroborate such other information. We have read the Annual Comprehensive Financial Report to determine whether a material inconsistency exists between the other information and the financial statements. Nothing came to our attention that caused us to believe that such information or its manner of presentation, was materially inconsistent with the information or manner of its presentation, in the financial statements.

Official statements

The District's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The District can use the audited financial statements in other client prepare documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditor's acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The attachments include copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any noncompliance with laws and regulations during our audit.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the District's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements, including the effects on the financial statements and the adequacy of the related disclosures and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Group audits

The District's financial statements include information that was audited by other auditors as follows:

- Milwaukee Area Technical College Foundation Inc., a discretely presented component unit of the District, Completed by Wegner CPAs LLP

In addition, if we had any concerns about the quality of work of the other auditors, if there were any limitations related to the group audit or if there was any fraud or suspected from involving group management, component management, employees who have significant roles in group-wide controls or others in which material misstatement of the group financial statements has or may have resulted from fraud we would be required to report those to you. We have not identified any circumstances that are required to be reported.

Independence

We are not aware of any relationships between Baker Tilly and the District that, in our professional judgment, may reasonably be thought to bear on our independence.

Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America the method of preparing it has not changed from the prior period and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the other information, which accompanies the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries
- Preparation of Part II of the Data Collection Form

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

Board of Education resources

Our business is to know every aspect of yours and to maintain a constant lookout for what's next. We invite you to learn about some of the trending challenges and opportunities for public sector organizations like yours and how Baker Tilly can help.

To explore more trending topics and regulatory updates, visit our resource page at <https://www.bakertilly.com/insights/audit-committee-resource-page>.



Funding evaluation and pursuit

Public sector organizations may be eligible for grants, tax credits and other financial incentives through funding opportunities such as the Inflation Reduction Act, the Clean Communities Investment Accelerator and the Infrastructure Investment and Jobs Act.

Baker Tilly can help you navigate, understand and pursue various federal and state funding sources through grant research and tracking, advising and writing and management and compliance services.



Digital transformation

Digitizing public services can be a game changer for governments. Streamlining inefficient processes, providing digital access and delivery of services to meet public expectations, implementing technology to protect constituent data, leveraging information to make data-driven decisions and migrating outdated on-premises systems to the cloud are crucial to an entity's success.

Through these types of digital services, Baker Tilly can help you scale with future demand and be better positioned to rapidly respond to changing demands.



Cybersecurity

Public sector organizations face significant challenges from cyber threats and IT regulations. It can feel like you are on the defense keeping up with the latest risks, regulations and emerging trends. To mitigate risk, you must understand your organization's unique vulnerabilities, cybersecurity processes and controls.

Baker Tilly can help enhance your cybersecurity posture and ensure compliance, with solutions in IT compliance and security and cybersecurity and data protection to safeguard your data and navigate complex risk environments.

Management representation letter

December 11, 2025

Baker Tilly US, LLP
790 N. Water Street, Suite 2000
Milwaukee, WI 53202

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Milwaukee Area Technical College District as of June 30, 2025 and 2024 and for the years then ended and for WMVS-WMVT-TV as of June 30, 2025 and June 30, 2024 and for the years then ended the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the business-type activities, the discretely presented component unit, and the remaining fund information of the Milwaukee Area Technical College District and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 21, 2021, including our responsibility for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government and all component units required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable in accordance with accounting principles generally accepted in the United States of America U.S. GAAP.
- 6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.
- 7) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal and state awards.
- 8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 9) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
- 10) Guarantees, whether written or oral, under which the Milwaukee Area Technical College District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or

- c) Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 15) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

Other

- 17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 18) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that you have reported to us.
- 19) We have a process to track the status of audit findings and recommendations.
- 20) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.
- 22) The Milwaukee Area Technical College District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.
- 23) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 24) There are no:
 - a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
 - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

- d) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.
- 25) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

The nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, are listed below.

- a) Financial statement preparation
- b) Adjusting journal entries
- c) Preparation of auditee sections of the data collection form

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

- 26) The Milwaukee Area Technical College District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 27) The Milwaukee Area Technical College District has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 28) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any. Component units have been properly presented as either blended or discrete.
- 29) The financial statements include all fiduciary activities required by GASB No. 84.
- 30) The financial statements properly classify all funds and activities.
- 31) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 32) The Milwaukee Area Technical College District has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
- 33) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 34) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 35) Provision, when material, has been made to reduce excess or obsolete inventories to their estimated net realizable value.
- 36) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

- 37) We have reviewed our employment agreements and personnel policy related to compensated absences and believe our calculation of compensated absences is in alignment with the requirements of GASB Statement No. 101.
- 38) Tax-exempt bonds issued have retained their tax-exempt status.
- 39) We have appropriately disclosed the Milwaukee Area Technical College District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 40) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 41) With respect to the supplementary information, (SI):
 - a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 42) We assume responsibility for, and agree with, the findings of specialists in evaluating the net OPEB liability and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.
- 43) We agree with the restatement presented in the current year's financial statements.
- 44) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 45) We have identified any leases, subscription-based information technology agreements or other contracts that are required to be reported as leases or subscription obligations and are in agreement with the key assumptions used in the measurement of any lease/subscription related assets, liabilities or deferred inflows of resources.
- 46) We have implemented GASB Statement No. 101, *Compensated Absences*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.

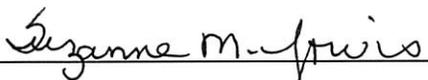
- 47) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72 – *Fair Value Measurement*. In addition, our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.
- 48) The auditing standards define an annual report as “a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity’s operations and the financial results and financial position as set out in the financial statements.” Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors’ report thereon. Our annual report is comprised of the Annual Comprehensive Financial Report. We have provided you with the final version of the annual report. There are no material inconsistencies between the financial statements and any other information contained within the annual report.
- 49) With respect to federal and state award programs:
- a) We are responsible for understanding and complying with and have complied with the requirements of the Single Audit Act Amendments of 1996, *OMB’s Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *State Single Audit Guidelines*, including requirements relating to preparation of the schedule of expenditures of federal and state awards (SEFSA).
 - b) We acknowledge our responsibility for preparing and presenting the SEFSA and related disclosures in accordance with the requirements of the Uniform Guidance and the State Single Audit Guidelines, and we believe the SEFSA, including its form and content, is fairly presented in accordance with the Uniform Guidance and the *State Single Audit Guidelines*. The methods of measurement and presentation of the SEFSA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFSA.
 - c) If the SEFSA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFSA no later than the date we issue the SEFSA and the auditors’ report thereon.
 - d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and the *State Single Audit Guidelines* and included in the SEFSA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
 - e) We are responsible for understanding and complying with, and have complied with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal and state programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal and state program.

- f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal and state programs that provide reasonable assurance that we are administering our federal and state awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal and state programs. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in the internal control over compliance or other factors to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to control deficiencies reported in the schedule of findings and questioned costs.
- g) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal or state agencies or pass-through entities relevant to the programs and related activities.
- h) We have received no requests from a federal or state agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements including when applicable, those set forth in the OMB Compliance Supplement and the State Single Audit Guidelines, relating to federal and state awards.
- j) We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- k) Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- l) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- m) We have made available to you all documentation related to the compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
- n) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- o) We are not aware of any instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- p) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the date as of which compliance was audited.
- q) Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- r) The copies of federal and state program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal and state agency or pass-through entity, as applicable.

- s) We have monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of the Uniform Guidance and the *State Single Audit Guidelines*.
- t) We have taken appropriate action, including issuing management decisions, on a timely basis after receipt of subrecipients' auditors' reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements to ensure that subrecipients have taken the appropriate and timely corrective action on findings.
- u) We have considered the results of subrecipient audits and made any necessary adjustments to our books and records.
- v) We have charged costs to federal and state awards in accordance with applicable cost principles.
- w) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and the *State Single Audit Guidelines* and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
- x) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- y) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- z) We are responsible for preparing and implementing a corrective action plan for each audit finding.

Sincerely,

Milwaukee Area Technical College District

Signed: 

Signed: 

Signed: 

Downtown Milwaukee Campus
700 West State Street
Milwaukee, WI 53233-1443

Mequon Campus
5555 West Highland Road
Mequon, WI 53092-1143

Oak Creek Campus
6665 South Howell Avenue
Oak Creek, WI 53154-1107

West Allis Campus
1200 South 71th Street
West Allis, WI 53214-3110

Client service team



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Accounting changes relevant to Milwaukee Area Technical College District

Future accounting standards update

GASB statement number	Description	Potentially impacts you	Effective date
103	Financial reporting model improvements	✓	6/30/26
104	Disclosure of certain capital assets	✓	6/30/26

Further information on upcoming [GASB pronouncements](#).

Changes to the financial reporting model

GASB Statement 103, *Financial Reporting Model Improvements*, builds on Statement 34 by providing key targeted improvements to the financial reporting model. Its requirements are designed to:

- Enhance the effectiveness of governmental financial reports in providing information essential for decision making and assessing a government's accountability, and
- Address certain application issues.

The targeted improvements contained in Statement 103 establish or modify existing accounting and financial reporting requirements related to:

- Management's discussion and analysis - While the overall requirements do not substantially change management's discussion and analysis, the modifications are meant to improve the analysis included in this section and provide details about the items that should be discussed as currently known facts, decisions or conditions expected to have a significant financial effect in the subsequent period.
- Unusual or infrequent items (previously known as extraordinary and special items) - The new statement simplifies GASB literature by eliminating the separate presentation of extraordinary and special items. Under the requirement of Statement 103, applicable items will either be identified as unusual or infrequent or both.
- Presentation of the proprietary fund statement of revenues, expenses and changes in fund net position - The changes are designed to improve consistency around the classification of items in these statements by better defining what should be included in operating revenues and expenses and nonoperating revenues and expenses including, for example, the addition of subsidies received or provided as a new category of nonoperating revenues and expenses.
- Major component unit information and budgetary comparison information - Statement 103 is designed to improve the consistency of the reporting of major component unit information and budgetary comparison information by specifying required placement of that information.

Revisions to disclosures for certain capital assets

Governments are required to provide information on capital assets in the footnotes to the financial statements as outlined in GASB Statement No. 34. Recent standards have impacted the accounting and reporting for capital assets and as a result GASB issued Statement No. 104, *Disclosure of Certain Capital Assets* to provide enhanced disclosures for certain capital assets, including

- (a) Lease assets reported under Statement No. 87, intangible right-to-use assets reported under Statement No. 94 and subscription assets reported under Statement No. 96 should all be disclosed separately and by major class of underlying asset. In addition, if there are any other intangible assets reported they should also be disclosed separately.
- (b) Capital assets that are held for sale should have the ending balance with separate disclosure for historical cost and related accumulated depreciation as well as any outstanding debt for which the asset is pledged as collateral disclosed by major class of asset. Assets held for sale are defined as those for which the government has decided to pursue the sale and it is probable that the sale will be finalized within one year of the financial statement date.

While these changes are focused on footnote disclosures it is important to plan ahead to ensure the required information is available for implementation.

Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - Identify types of potential misstatements
 - Consider factors that affect the risks of material misstatement
 - Design tests of controls, when applicable and substantive procedures
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs. For audits performed in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and that the report is an integral part of an audit performed in accordance with Government Auditing standards in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guideline*.

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs. For audits done in accordance with *Government Auditing Standards*, the Uniform Guidance and the *State Single Audit Guidelines*, our report will include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance and, (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and the Uniform Guidance and the *State Single Audit Guidelines*, in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

- e. Your financial statements contain components, as defined by auditing standards generally accepted in the United States of America, which we also audit.
- f. In connection with our audit, we intend to place reliance on the audit of the financial statements of the Milwaukee Area Technical College foundation, Inc, a discretely presented component unit of the of the District, as of June 30, 2025 and for the year then ended completed by Wegner CPAs LLP. All necessary conditions have been met to allow us to make reference to the component auditors.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies and the related business risks that may result in material misstatements.
- d. Which matters do you consider warrant particular attention during the audit and are there any areas where you request additional procedures to be undertaken?
- e. Have you had any significant communications with regulators or grantor agencies?
- f. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices or other related matters or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of June-July and sometimes early in August. Our final financial fieldwork is scheduled during September to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means or wish to provide other feedback. We welcome the opportunity to hear from you.

Attachment 5-e
Resolution to Approve FY2025-2026
Budget Amendment
Resolution (F0391-1-26)
January 27, 2026

**FUND 1
GENERAL FUND**

	ORIGINAL BUDGET 2025-26	REVISED BUDGET 2025-26	CHANGE
<u>REVENUES</u>			
Local Gov't - Tax Levy ⁽¹⁾	\$ 52,602,977	\$ 51,234,852	\$ (1,368,125)
State Aid ⁽²⁾	\$ 13,859,800	\$ 14,159,800	\$ 300,000
State Aid - Outcome based ⁽³⁾	3,137,485	\$ 3,328,311	\$ 190,826
Personal Property Aid ⁽⁴⁾	\$ 464,364	\$ 471,257	\$ 6,893
Prior year state adjustment ⁽⁵⁾	\$ -	\$ 794,326	\$ 794,326
Act 12 Personal Property Aid ⁽⁶⁾	\$ 1,175,894	\$ 1,193,985	\$ 18,091
TOTAL	\$ 71,240,520	\$ 71,182,531	\$ (57,989)
<u>EXPENDITURES</u>			
Other Uses ⁽¹⁾⁽²⁾⁽³⁾⁽⁴⁾⁽⁵⁾	\$ 6,500,000	\$ 6,557,989	\$ 57,989

⁽¹⁾ This adjustment is to decrease MATC's operating property tax levy revenue, based on the change in MATC District equalized value due to aggregate new construction. Net New Construction was less than originally budgeted

⁽²⁾ State aid based on the November cost allocation report updated with new Net Equalized Valuation

⁽³⁾ Final outcomes-based funding distribution amount based on selection of seven of ten outcomes-based funding criteria

⁽⁴⁾ This adjustment is to the Personal Property Aid

⁽⁵⁾ Additional state aid adjustment based on submission of UFFAS for FY 2024-25

⁽⁶⁾ This adjustment is to the personal property tax repeal 2023 Act 12.

Attachment 5-e
 Resolution to Approve FY2025-2026
 Budget Amendment
 Resolution (F0391-1-26)
 January 27, 2026

**FUND 3
 CAPITAL FUND**

	ORIGINAL BUDGET 2025-26	REVISED BUDGET 2025-26	CHANGE
REVENUES			
Other Institutional ⁽¹⁾	\$ 200,000	\$ 600,000	\$ 400,000
Other Resources ⁽²⁾	\$ 21,000,000	\$ 16,884,956	\$ (4,115,044)
TOTAL	\$ 21,200,000	\$ 17,484,956	\$ (3,715,044)
EXPENDITURES			
Physical Plant ⁽²⁾⁽³⁾	\$ 61,700,200	\$ 57,985,156	\$ (3,715,044)

⁽¹⁾ Additional revenue from FCC for Sustainability Projects

⁽²⁾ This adjustment updates the FY2024-25 capital funds rolled into the FY2025-26 budget to reflect the actual carryover amount rather than the original estimate. This allows MATC to pay expenses related to projects previously approved but not completed in FY2024-25.

Attachment 5-e
Resolution to Approve FY2025-2026
Budget Amendment
Resolution (F0391-1-26)
January 27, 2026

**FUND 5
ENTERPRISE FUND-Milwaukee PBS**

	ORIGINAL BUDGET 2025-26	REVISED BUDGET 2025-26	CHANGE
REVENUES			
Development Revenues ⁽¹⁾	\$ 8,300,600	\$ 9,000,600	\$ 700,000
Federal (CPB) ⁽²⁾	\$ 2,057,510	\$ -	\$ (2,057,510)
Other Resources ⁽³⁾	\$ -	\$ 2,352,088	\$ 2,352,088
TOTAL	\$ 10,358,110	\$ 11,352,688	\$ 994,578
EXPENDITURES			
Physical Plant ⁽³⁾	\$ 7,164,506	\$ 9,516,594	\$ 2,352,088
Public Services ^{(1) (2)}	\$ 12,157,753	\$ 10,800,243	\$ (1,357,510)
TOTAL	\$ 19,322,259	\$ 20,316,837	\$ 994,578

⁽¹⁾ Additional development revenue

⁽²⁾ Reduction of federal funds from Corporation for Public Broadcasting

⁽³⁾ This adjustment updates the FY2024-25 capital funds rolled into the FY2025-26 budget to reflect the actual carryover amount
This allows Milwaukee PBS to pay expenses related to projects previously approved but not completed in FY2024-25.

Attachment 5-f.

Resolution to Approve WTCS 3-1: Concept Review Form For the Program Titled Fire Medic (10-531-2)

Background Information:

The Fire Medic AAS program prepares learners to respond to real-world emergencies with competence and confidence by developing their knowledge, understanding, technical, and critical thinking skills. Fire Medic students will learn about emergency medical and trauma care, firefighting, and rescue operations in a variety of settings beyond the classroom. Significant instruction takes place in skills and simulation labs, fire ground training facilities, clinical, and field settings.

The landscape of fire and emergency medical services in Wisconsin is undergoing a significant transformation. Many departments are moving away from a traditional volunteer-based model to a paid, professional workforce. This transition is necessitated by the increasing training requirements and call volumes, which make it difficult to rely solely on volunteers. A recent survey by the Wisconsin Office of Rural Health found that over half of the state's fire chiefs are concerned about having adequate staffing to respond to emergencies. This statewide trend is acutely felt in both Milwaukee and Ozaukee counties, where the demand for full-time, qualified personnel is growing.

Resolution

BE IT RESOLVED, that the District Board of the Milwaukee Area Technical College submit a request to the Wisconsin Technical College System for consideration and approval of the **Fire Medic (10-531-2)** program.

01/27/2026

3-1 CONCEPT REVIEW FORM

Today's Date:

College:

College Contact:

College Contact Phone:

College Contact Email:

Education Director Consulted:

Date Consulted:

Expected WTCSB Concept Review Approval Date:

Expected WTCSB Program Approval Date:

WTCSB Meeting Dates can be found at: <https://mywtcs.wtcsystem.edu/events/>

- a. Proposed Program Number:
- b. Proposed Credential:
- c. Proposed Program Title: (limit of 50 characters)
- d. Proposed Program Description: (limit of 550 characters)

- e. Proposed SOC {Standard Occupational Classification}

1) Please provide your rationale for using the above SOC Code(s): (limit of 275 characters)

Supporting documentation attached as "Attachment A"

f. Proposed CIP {Classified Instructional Program}

1) Please provide your rationale for using this CIP Code: (limit of 275 characters)

Supporting documentation attached as “Attachment B”

g. Mean Starting Hourly Salary:

h. Single Source Request: (limit of 275 characters)

Not Applicable

Supporting documentation attached as “Attachment C”

i. Summary of Analysis of how this program supports employment demand (limit of 550 characters). Refer to ESM Chapter Three for explanation of required documentation.

Supporting documentation attached as “Attachment D”

j. Advanced Technical Certificate (ATC) programs must include clear description of prior knowledge required as “Attachment E.”

Not Applicable

Supporting documentation attached as “Attachment E”

k. Projected job openings per year: Year 1 Year 3 Year 5

Projected completers per year: Year 1 Year 3 Year 5

l. Program method of delivery:

100% Online

100% Face to face

Hybrid

Competency Based

m. Documentation of member participation and outcomes of the Ad Hoc/advisory group

Supporting documentation attached as “Attachment F”

- n. Summary of initial discussions with other WTCS districts offering a similar or same program. In addition to the summary of discussions, provide evidence of notification letter to ISA as described in ESM Chapter One (limit of 275 characters).

Supporting documentation attached as “Attachment G”

- o. Documentation of District Board Approval of the Concept Review attached as “Attachment H”
- p. Date of conversation with Financial Aid Manager about consequence of program concept and design on financial aid eligibility.

Date:

- q. Describe your college's plan to promote inclusive excellence and address attainment gaps specifically for this new program. Incorporate plans to leverage Guided Career Pathways. Include your response as "Attachement I".

Supporting documentation attached as “Attachment I”

- r. Indicate the groups and individuals that were consulted or involved in establishing the plan described in attachment I. Check all that apply.

Perkins Lead

Grants Office

Student Success Center Team (SSC)

Workforce Development Board Liaison

Community Based Organizations (CBO)

Workforce Innovation and Opportunity Act (WIOA)

Adult Education and Family Literacy Act (AEFLA)

Instructional Services Administrators (ISA)

Student Services Administrators (SSA)

Academic Quality Improvement Program (AQIP)

Learning Success Quality Improvement Plan/Process (LSQIP)

Scale of Adoption Assessment Lead/Team (SOAA)

Instructional Area Dean/Associate Dean

National Research and Evaluation

Program Faculty

Program Advisory Committee

Industry Feedback

Curriculum Office

Last Modified: 2/20/2025

Signature: _____ Date: _____

District President or Instructional Services Administrator

Printed Name: _____

When document is complete, please follow your district's procedures for review and submission. The appropriate personnel should submit this form along with all attached documentation in a single .pdf file to programs@wtcsystem.edu.

The background image shows three firefighters in full protective gear, including helmets and oxygen tanks, standing in front of a large, intense fire at night. The firefighters are silhouetted against the bright orange and yellow flames. The scene is dark, with the fire providing the primary light source.

3 Occupations in 2 Wisconsin Counties

Contents

What is Lightcast Data?	1
Report Parameters	2
Executive Summary	3
Jobs	4
Compensation	7
Job Posting Activity	8
Demographics	13
Occupational Programs	15

What is Lightcast Data?

Lightcast data is a hybrid dataset derived from official government sources such as the US Census Bureau, Bureau of Economic Analysis, and Bureau of Labor Statistics. Leveraging the unique strengths of each source, our data modeling team creates an authoritative dataset that captures more than 99% of all workers in the United States. This core offering is then enriched with data from online social profiles, resumé, and job postings to give you a complete view of the workforce.

Lightcast data is frequently cited in major publications such as *The Atlantic*, *Forbes*, *Harvard Business Review*, *The New York Times*, *The Wall Street Journal*, and *USA Today*.



Report Parameters

3 Occupations

33-2011 Firefighters

29-2042 Emergency Medical Technicians

29-2043 Paramedics

2 Counties

55079 Milwaukee County, WI

55089 Ozaukee County, WI

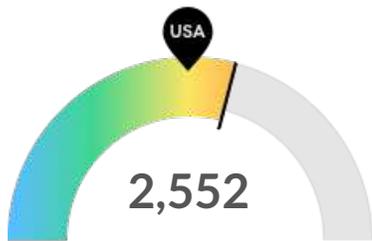
Class of Worker

QCEW Employees

The information in this report pertains to the chosen occupations and geographical areas.

Executive Summary

Aggressive Job Posting Demand Over a Deep Supply of Regional Jobs



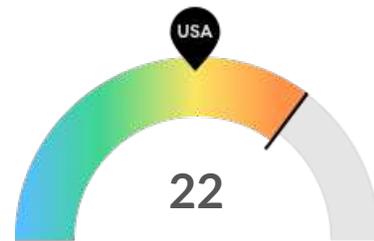
Jobs (2025)

Your area is a hotspot for this kind of job. The national average for an area this size is 2,032* employees, while there are 2,552 here.



Compensation

Earnings are low in your area. The national median salary for your occupations is \$51,932, compared to \$50,042 here.



Job Posting Demand

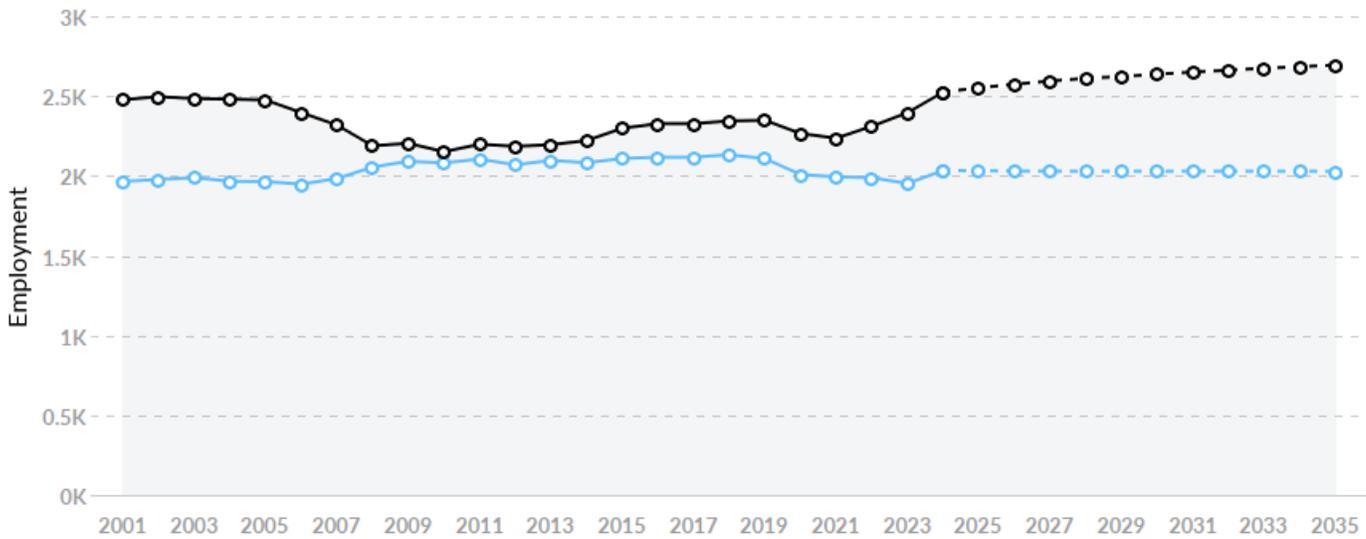
Job posting activity is high in your area. The national average for an area this size is 12* job postings/mo, while there are 22 here.

*National average values are derived by taking the national value for your occupations and scaling it down to account for the difference in overall workforce size between the nation and your area. In other words, the values represent the national average adjusted for region size.

Jobs

Regional Employment Is Higher Than the National Average

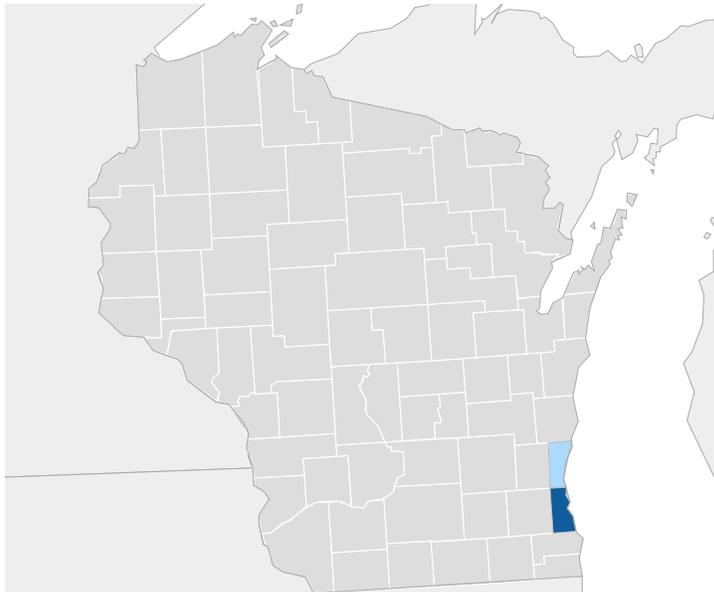
An average area of this size typically has 2,032* jobs, while there are 2,552 here. This higher than average supply of jobs may make it easier for workers in this field to find employment in your area.



Region	2025 Jobs	2026 Jobs	Change	% Change
● 2 Wisconsin Counties	2,552	2,574	22	0.9%
● National Average	2,032	2,030	-1	-0.1%

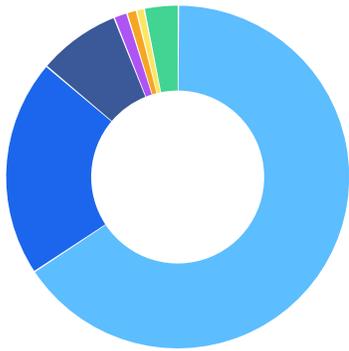
*National average values are derived by taking the national value for your occupations and scaling it down to account for the difference in overall workforce size between the nation and your area. In other words, the values represent the national average adjusted for region size.

Regional Breakdown



County	2025 Jobs
Milwaukee County, WI	2,407
Ozaukee County, WI	145

Most Jobs are Found in the Local Government, Excluding Education and Hospitals Industry Sector

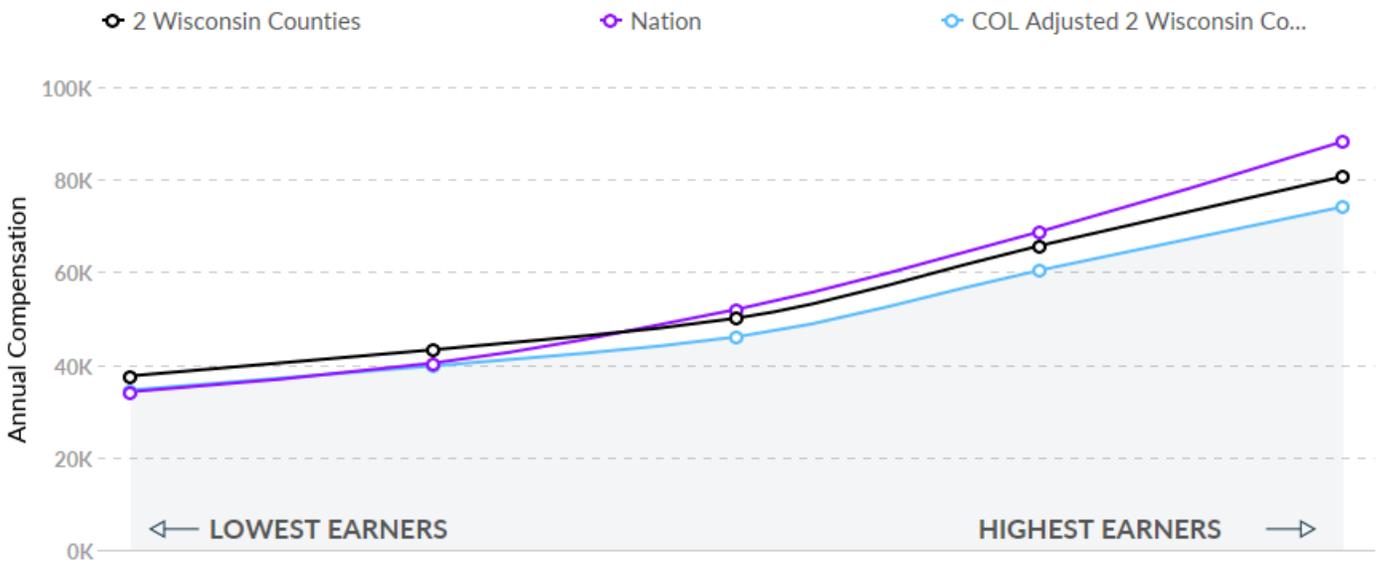


Industry	% of Occupation in Industry (2025)
Local Government, Excluding Education and Hospitals	65.6%
Other Ambulatory Health Care Services	20.5%
General Medical and Surgical Hospitals	7.8%
Other Support Services	1.3%
Federal Government, Civilian	0.9%
State Government, Excluding Education and Hospitals	0.7%
Other	3.2%

Compensation

Regional Compensation Is 4% Lower Than National Compensation

For your occupations, the 2024 median wage in your area is \$50,042, while the national median wage is \$51,932.



Job Posting Activity



237 Unique Job Postings

The number of unique postings for this job from Jan 2025 to Nov 2025.



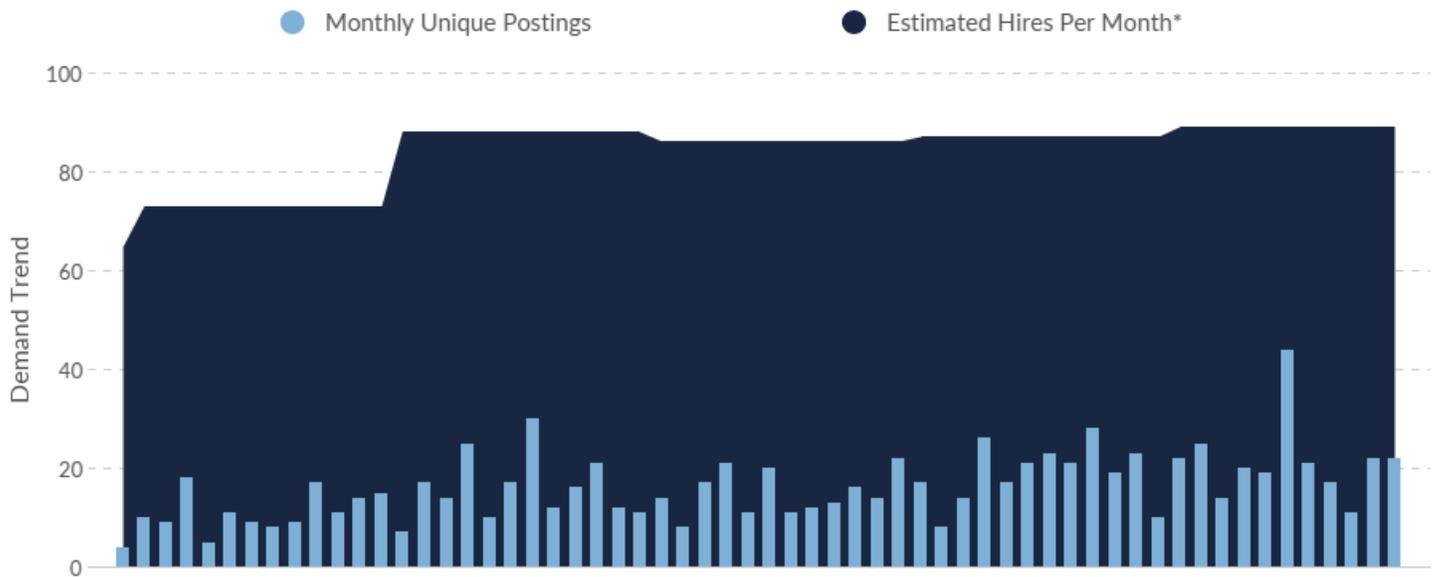
32 Employers Competing

All employers in the region who posted for this job from Jan 2025 to Nov 2025.



27 Day Median Duration

Posting duration is 3 days longer than what's typical in the region.



Occupation	Avg Monthly Postings (Jan 2025 - Nov 2025)	Avg Monthly Hires (Jan 2025 - Nov 2025)
Emergency Medical Technicians	13	32
Paramedics	8	20
Firefighters	1	37

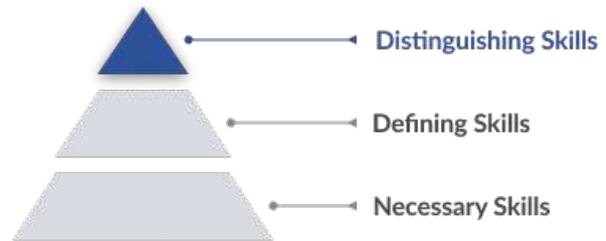
*A hire is reported by the Quarterly Workforce Indicators when an individual's Social Security Number appears on a company's payroll and was not there the quarter before. Lightcast hires are calculated using a combination of Lightcast jobs data, information on separation rates from the Bureau of Labor Statistics (BLS), and industry-based hires data from the Census Bureau.

Top Companies	Unique Postings
BioLife Plasma Services	54 
Froedtert & The Medical College...	30 
Superior Air-Ground Ambulance...	26 
MedSpeed	19 
Bell Ambulance	16 
Superior Airground Ambulance	16 
Superior Ambulance Service	16 
Curtis-Universal Ambulance	9 
Milwaukee County	6 
Lehigh Valley Health Network	5 

Top Job Titles	Unique Postings
Paramedics	62 
Emergency Medical Technicians	25 
Emergency Medical Technicians ...	18 
Advanced Emergency Medical T...	15 
Medical Drivers	15 
Critical Care Paramedics	12 
Cadets	8 
Emergency Medical Technician P...	8 
On-Site Engineers	7 
Pension Benefits Analysts	7 

Top Distinguishing Skills by Demand

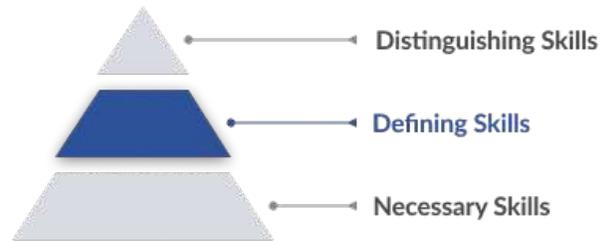
An occupation's Distinguishing Skills are the advanced skills that are called for occasionally. An employee with these skills is likely more specialized and able to differentiate themselves from others in the same role.



Skill	Salary Boosting	Job Postings Requesting	Projected Growth	Growth Relative to Market
Advanced Emergency Medical Technician (AEMT)	✘	26	-1.3%	Lagging
Nationally Registered Paramedic (NRP)	✘	8	+1.9%	Lagging
Pharmaceutical Marketing	✔	6	-4.6%	Lagging
Emergency Vehicle Operation	✘	5	-2.3%	Lagging
Fire Apparatus Driver/Operator - Pump	✘	4	+13.3%	Growing
Hazardous Materials Certification - Technician Level	✘	2	+9.7%	Growing
Emergency Vehicle Operator Course (EVOC)	✘	2	+8.4%	Stable
Amazon Product Advertising API	✘	1	+8.6%	Growing
Fire Behavior	✔	0	+8.8%	Growing
Flight Nursing	✔	0	+19.5%	Growing

Top Defining Skills by Demand

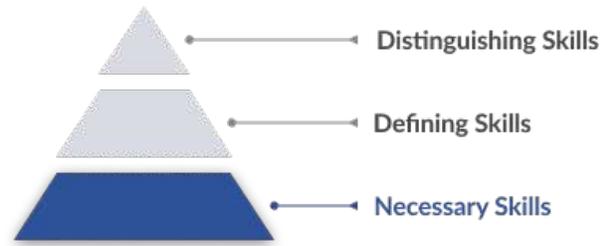
An occupation's Defining Skills represent the day-to-day tasks and responsibilities of the job. An employee needs these skills to qualify for and perform successfully in this occupation.



Skill	Salary Boosting	Job Postings Requesting	Projected Growth	Growth Relative to Market
Emergency Medical Technician (EMT)	✘	140	+8.1%	Stable
Valid Driver's License	✘	113	+7.5%	Stable
Emergency Medical Services	✔	96	+9.9%	Growing
Paramedic (EMT-P)	✘	94	+7.6%	Stable
Cardiopulmonary Resuscitation (CPR)	✔	81	+14.8%	Growing
Basic Life Support (BLS) Certification	✘	65	+13.9%	Growing
Cardiopulmonary Resuscitation (CPR) Certification	✘	64	+14.8%	Growing
Nationally Registered Emergency Medical Technician (NREMT)	✘	63	+1.8%	Lagging
Ambulances	✘	33	+17.1%	Growing
Advanced Cardiovascular Life Support (ACLS) Certification	✘	31	+12.3%	Growing

Top Necessary Skills by Demand

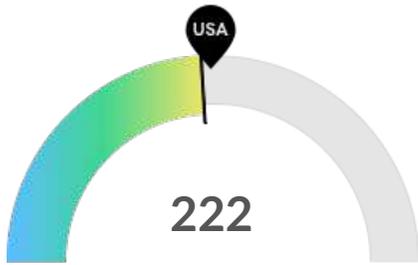
An occupation's Necessary Skills are the specialized skills required for that job and relevant across other similar jobs. An employee needs these skills as building blocks to perform the more complex Defining Skills.



Skill	Salary Boosting	Job Postings Requesting	Projected Growth	Growth Relative to Market
Paramedic (EMT-P)	✗	94	+7.6%	Stable
Medical History Documentation	✗	93	+9.9%	Growing
Cardiopulmonary Resuscitation (CPR)	✓	81	+14.8%	Growing
Critical Care	✗	68	+4.1%	Lagging
Basic Life Support (BLS) Certification	✗	65	+13.9%	Growing
Cardiopulmonary Resuscitation (CPR) Certification	✗	64	+14.8%	Growing
Nationally Registered Emergency Medical Technician (NREMT)	✗	63	+1.8%	Lagging
Emergency Medicine	✗	57	+10.8%	Growing
Trauma Care	✗	40	+11.9%	Growing
Patient Transport	✗	37	+10.3%	Growing

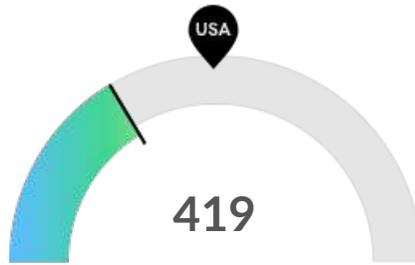
Demographics

Retirement Risk Is About Average, While Overall Diversity Is Low



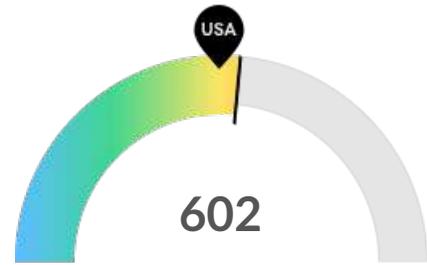
Retiring Soon

Retirement risk is about average in your area. The national average for an area this size is 234* employees 55 or older, while there are 222 here.



Racial Diversity

Racial diversity is low in your area. The national average for an area this size is 730* racially diverse employees, while there are 419 here.

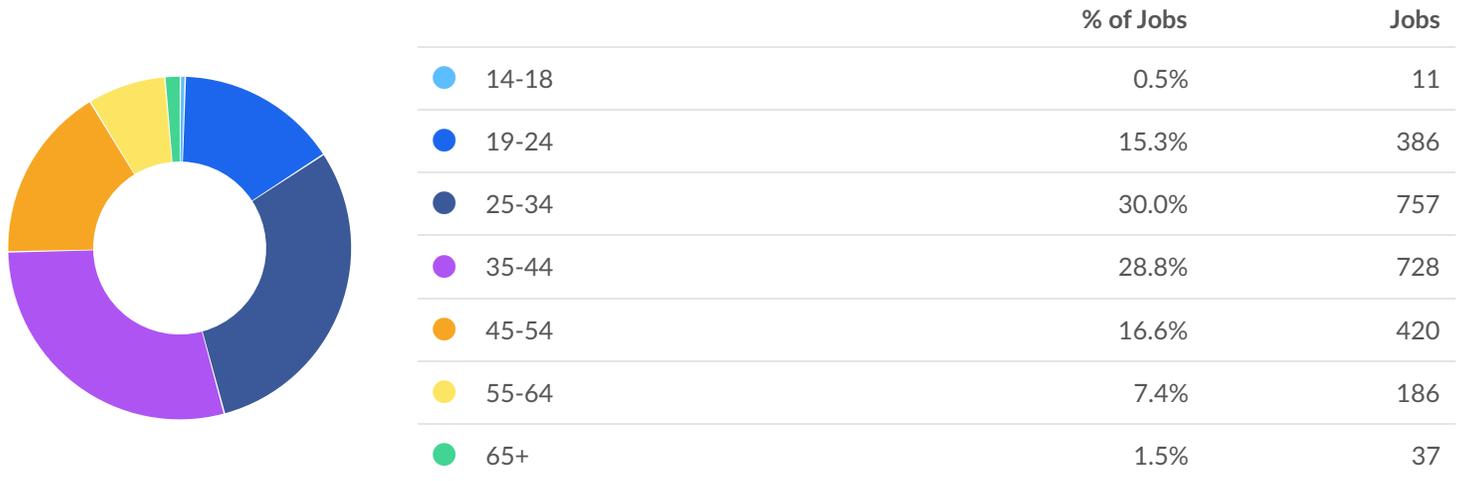


Gender Diversity

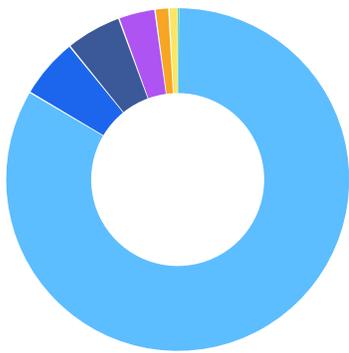
Gender diversity is about average in your area. The national average for an area this size is 553* female employees, while there are 602 here.

*National average values are derived by taking the national value for your occupations and scaling it down to account for the difference in overall workforce size between the nation and your area. In other words, the values represent the national average adjusted for region size.

Occupation Age Breakdown

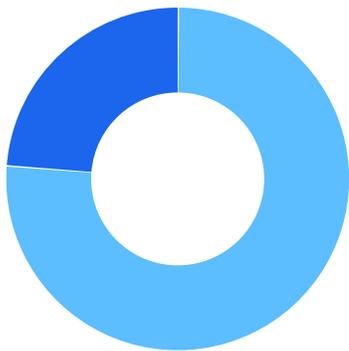


Occupation Race/Ethnicity Breakdown



	% of Jobs	Jobs
● White	83.4%	2,107
● Hispanic or Latino	5.7%	143
● Black or African American	5.3%	133
● Two or More Races	3.5%	87
● Asian	1.3%	33
● American Indian or Alaska Native	0.8%	21
● Native Hawaiian or Other Pacific Islander	0.0%	1

Occupation Gender Breakdown



	% of Jobs	Jobs
● Males	76.1%	1,923
● Females	23.9%	602

Occupational Programs



2 Programs

Of the programs that can train for this job, 2 have produced completions in the last 5 years.



273 Completions (2024)

The completions from all regional institutions for all degree types.



200 Openings (2024)

The average number of openings for an occupation in the region is 75.

CIP Code	Top Programs	Completions (2024)
51.0904	Emergency Medical Technology/Technician (EMT Paramedic)	262 <div style="width: 100%;"></div>
43.0203	Fire Science/Fire-fighting	11 <div style="width: 10%;"></div>

Top Schools	Completions (2024)
Milwaukee Area Technical College	273 <div style="width: 100%;"></div>

Appendix A - Data Sources and Calculations

Location Quotient

Location quotient (LQ) is a way of quantifying how concentrated a particular industry, cluster, occupation, or demographic group is in a region as compared to the nation. It can reveal what makes a particular region unique in comparison to the national average.

Occupation Data

Emsi occupation employment data are based on final Emsi industry data and final Emsi staffing patterns. Wage estimates are based on Occupational Employment Statistics (QCEW and Non-QCEW Employees classes of worker) and the American Community Survey (Self-Employed and Extended Proprietors). Occupational wage estimates are also affected by county-level Emsi earnings by industry.

Staffing Patterns Data

The staffing pattern data in this report are compiled from several sources using a specialized process. For QCEW and Non-QCEW Employees classes of worker, sources include Occupational Employment Statistics, the National Industry-Occupation Employment Matrix, and the American Community Survey. For the Self-Employed and Extended Proprietors classes of worker, the primary source is the American Community Survey, with a small amount of information from Occupational Employment Statistics.

Cost of Living Data

Lightcast's cost of living data is based on the Cost of Living Index published by the Council for Community and Economic Research (C2ER).

Lightcast Job Postings

Job postings are collected from various sources and processed/enriched to provide information such as standardized company name, occupation, skills, and geography.

Institution Data

The institution data in this report is taken directly from the national IPEDS database published by the U.S. Department of Education's National Center for Education Statistics.



POLICY

Title: SALARY AND COMPENSATION FOR NONREPRESENTED TRADES PERSONNEL	Code: C0901
Authority: Board Minutes, 1/24/84	Original Adoption: 12/24/84 Revised/Reviewed: 10/26/18 Effective: 12/25/84

In lieu of formal unit recognition and contract negotiation, salary and other compensation issues for the nonrepresented trade's employees shall be determined in the following way:

Salaries shall be determined by the current prevailing rates for respective job classifications as reported by the Milwaukee Building and Construction Trades Council. All other compensation and benefits shall be comparable to that provided to other nonrepresented personnel.

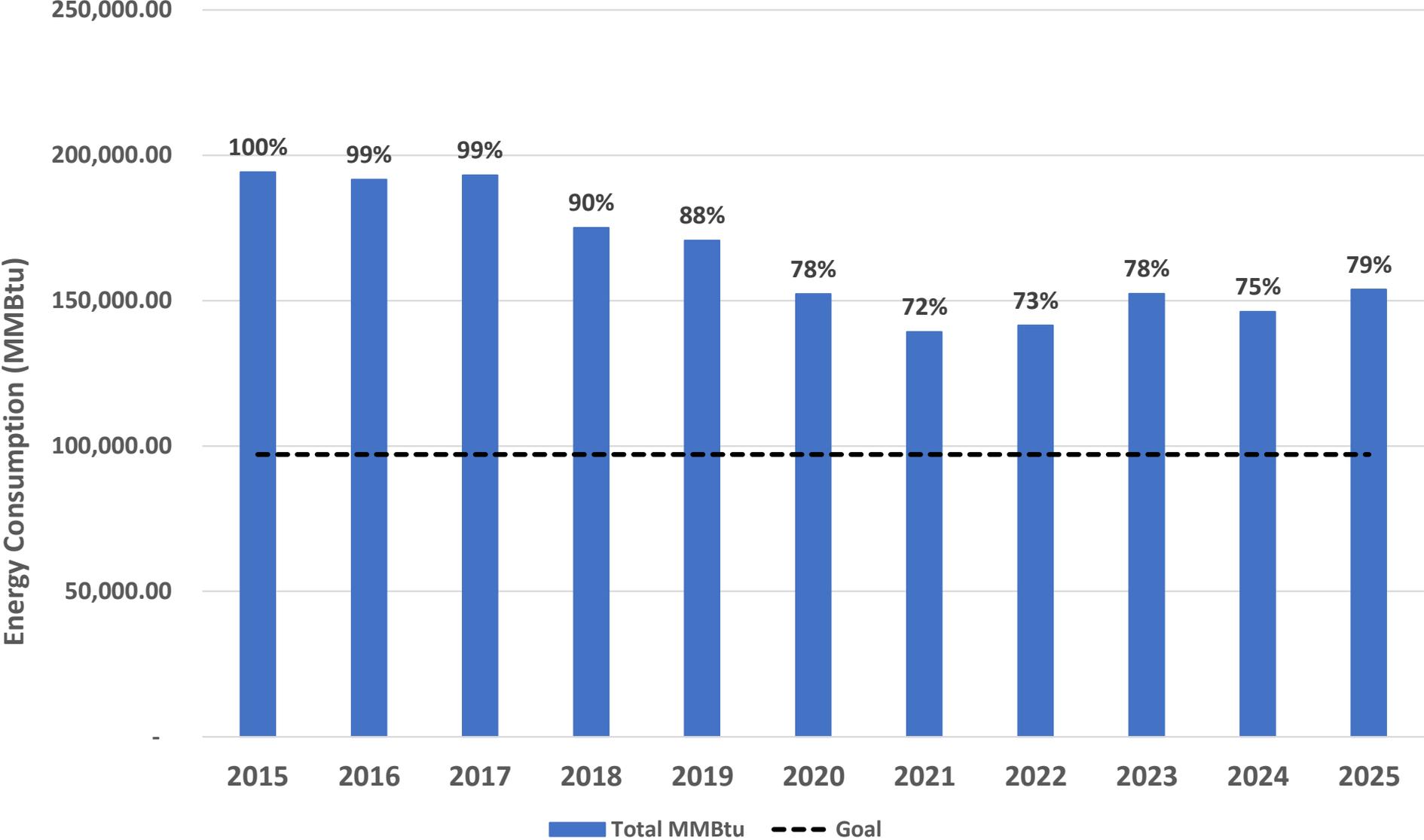
All salary and benefit increases are subject to formal board approval. The board reserves the right to modify this policy if general economic conditions and/or district financial conditions warrant such action.

Attachment 7 - f.



FY25 Sustainability Report
Laura Tenpenny, Energy Manager

District Wide Energy Consumption



On Site Renewable Generation

Oak Creek Solar Array (Ground Mounted)



Mequon Wind Turbine

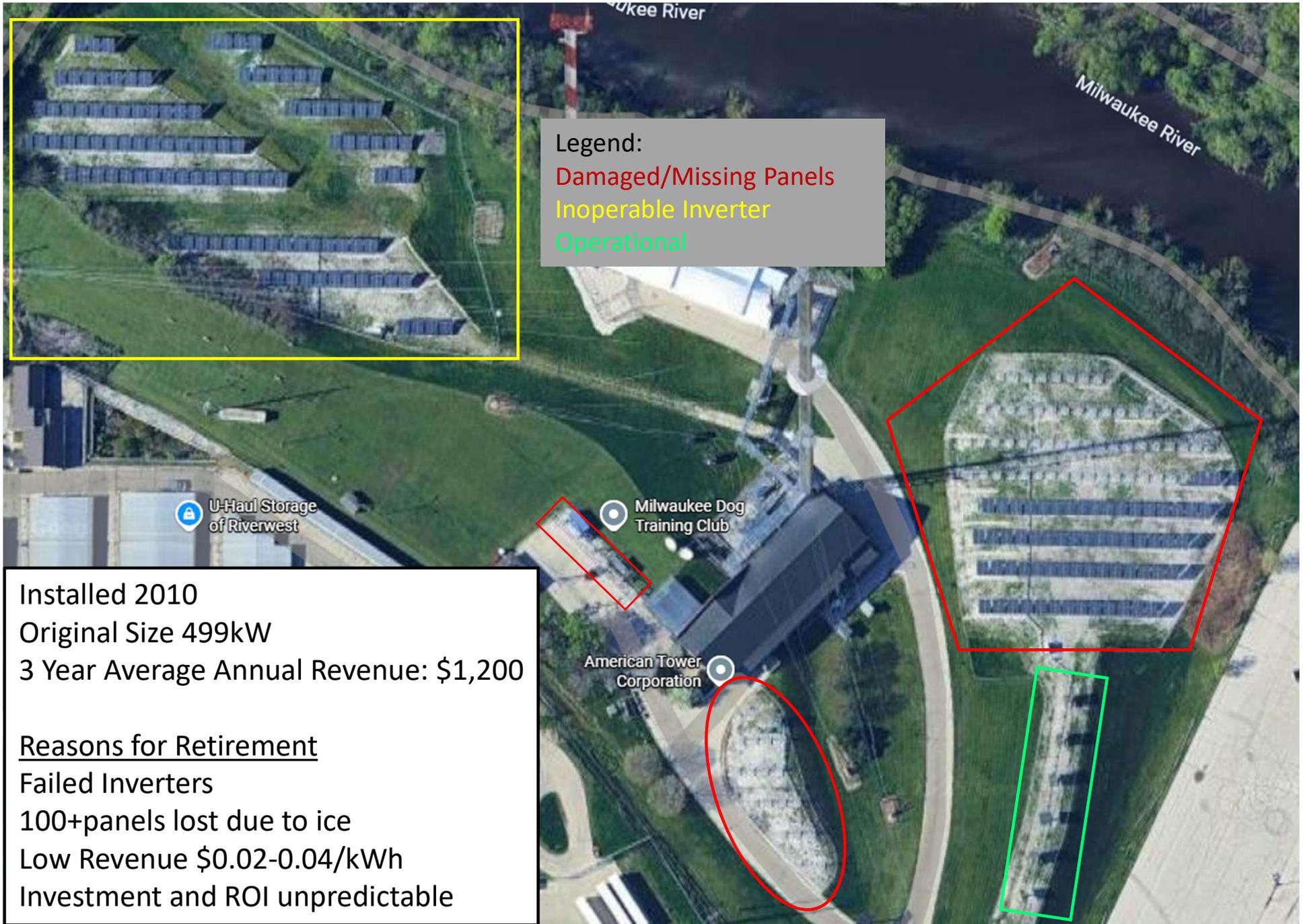


Mequon Solar Array (Roof Mounted)



Renewable Source Type	FY25 Energy Production	Estimated Utility Cost Offset FY25
Mequon Solar	345,393 kWh	\$44,556
Mequon Wind	178,941 kWh	\$17,805
Oak Creek Solar	562,850 kWh	\$72,608

Retiring Blue Hole Solar Arrays



FY25 Capital Surplus Disposal and Focus on Energy

Surplus Auctions

- Revenue: \$55,930
- Number of Items Sold: 109
- Average Auction Revenue: \$513
- Supports many local businesses

Electronic Waste

- No cost to MATC
- Secure computer, printer and monitor recycling

Focus on Energy

- Incentives received: \$14,750

Furniture and Metal Recycling

- Recycled Metal Revenue \$3,875



Plasma Cutter - UWM student starting their own sheet metal shop



2015 Silverado – Local Landscaping Business

Sustainable Construction Updates

- Downtown Main Building Boiler room and Air Handler Upgrade
 - First conversion of steam to hot water in the main building
 - Expected Focus on Energy Incentive: \$130,000+
 - Energy efficiency technology
 - High efficiency condensing boilers
 - LED lighting
 - Variable Frequency Drives
 - Fanwall System
- Major Lighting, HVAC and Controls Upgrades
 - C Building Auditorium
 - Main Building Conference and Events Center
 - Main Building Biotech Labs
 - West Allis Medical Assistant
 - Walkers Square Carpentry Lab
 - Walkers Square 3rd Floor Classroom

Sustainability Committee and Local Partnerships



❖ Earth week 2025

- ❖ Plantings at all campuses
- ❖ Peace tree planting downtown H Building
- ❖ Sustainability tabling event Downtown H Bridge (14 Community Partners)



❖ Earth Week 2026 Plans

- ❖ Sustainability tabling event Downtown H Bridge
- ❖ Green Roof Tours

❖ SE Wisconsin Community Partners - Sustainability Gatherings

- ❖ Milwaukee County, City of Milwaukee, MMSD, UWM, MPS, City of Wauwatosa, Medical College of Wisconsin, Marquette University
- ❖ Approaching We Energies as a group regarding solar opportunities





Strengthening Student Success and Community Transformation: The Office of Community Impact

Michael Rogers
*Vice President, Student Engagement and Community
Impact*

January 2026



Overview

- Office Mission and Scope of Work
- Alignment with Mission & Strategic Plan
- Community Vibrancy Framework
- Community Partnerships
- Timeline and Implementation Plan

Mission and Scope of Work

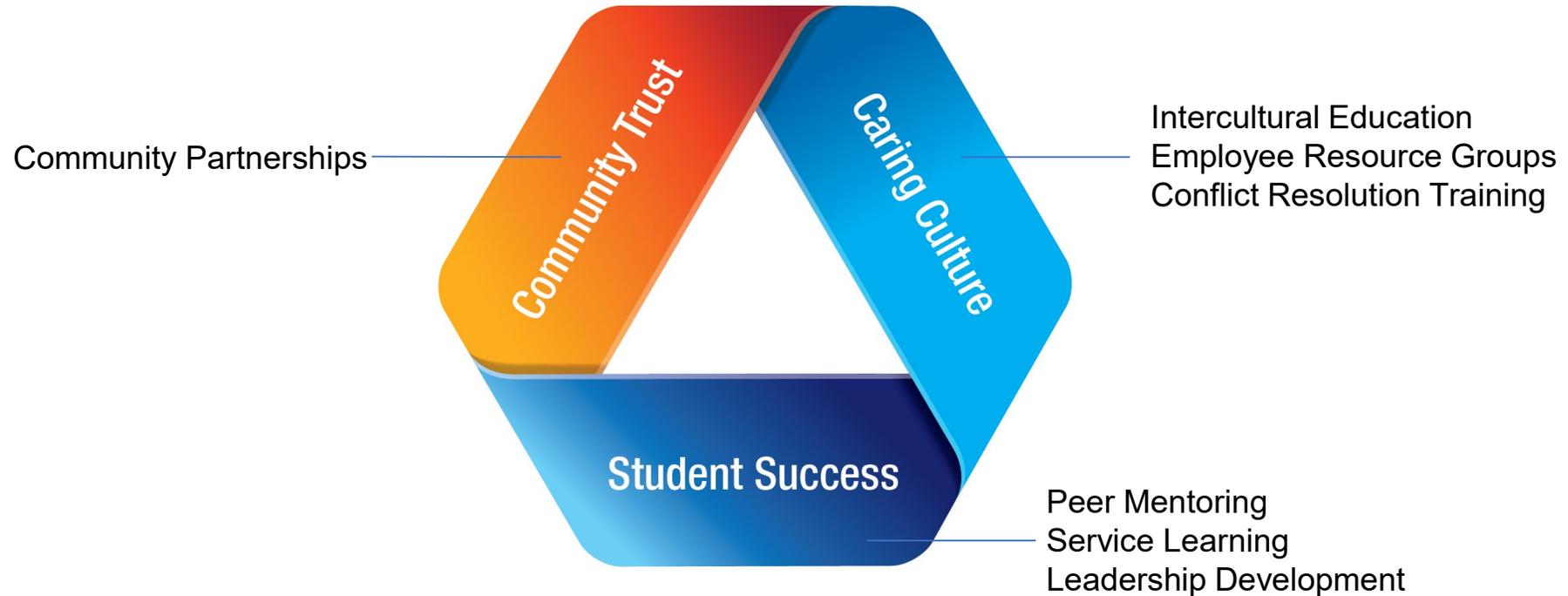
The Office of Community Impact advances MATC's mission of access, inclusion, and student success by providing transformative educational opportunities, fostering collaboration, and strengthening campus and community connections.

The office develops support systems – such as **peer mentoring**, **leadership development**, **intercultural programming**, and **community partnerships** – that enhance academic achievement and belonging across the college.

Organizational Structure & Staffing

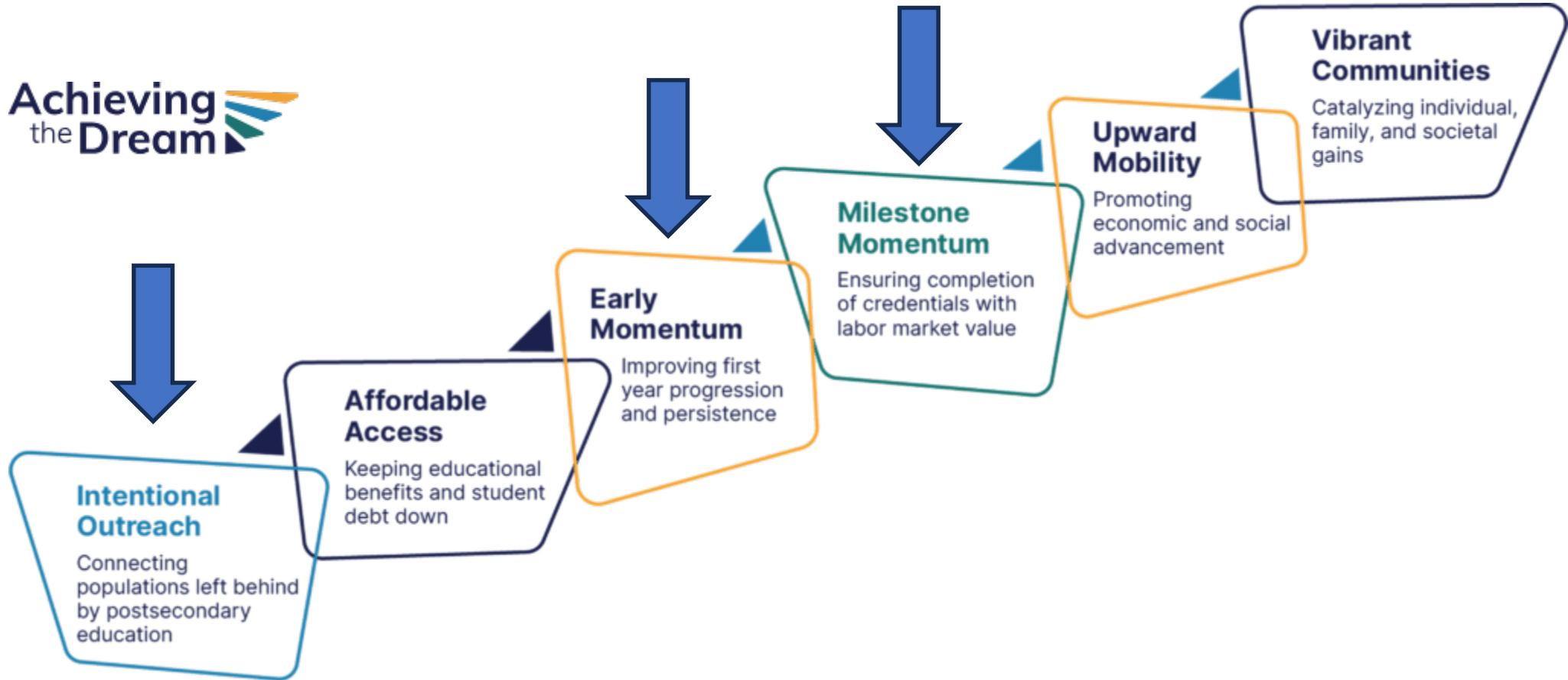
- Manager, Community Impact
- Coordinator, Community Engagement
- Coordinator, Mentorship Programs (Vacant)
- International Student Service Specialist
- Administrative Assistant
- Peer Mentors/Student Staff

Mission & Strategic Plan Alignment



ASCEND TOGETHER

Community Vibrancy Framework



Timeline & Implementation Plan

Student Voices, Building Our Future – Focus Groups

- Fall 2025 - Conducted 3 student focus groups
- Programmatic efforts will continue to amplify student voice and influence future programming

Timeline & Implementation Plan

Peer Mentoring Efforts

- Fall 2025 – NASPA Peer Mentor Training (12 hours)
- Fall 2025 – 3 training and engagement opportunities for peer mentors and interested students
- Jan. & Feb. 2026 – Informational Sessions
- Establishing Partnership with Mentor Greater Milwaukee

Timeline and Implementation Plan

International Student Services

- Sept. 2025 – Start Strong Program
- Nov. 2025 – International Day
- Jan. 2026 – International Student Orientation
- Feb. 2026 – International Mother Language Day



Timeline & Implementation Plan

Intercultural Education and Conflict Resolution Training

- Nov. 2025 – President’s Cabinet Assessment and Training
- Nov. 2025 – Employee Conflict Resolution and Unconscious Bias Training
- Jan. 2026 – Coordinator hired and onboarding
- Spring 2026 – Developing program implementation for students and staff

Community Partnerships

- Mentor Greater Milwaukee
- Chabad on Campus
- United Community Center
- African American Leadership Alliance of Milwaukee
- Ho-Chunk Community Center



Questions?

