

**Wisconsin Technical College System  
Consolidated List of State Programs  
For Fiscal Years Beginning After June 30, 2025**

State Program Name	State ID Number	Pass-through Entity Name	State Statute Reference	Chapter 20 Reference	Fund-Appr	Type of Funding*	Recipient Type				Other Governmental Units (Schools, Indian Tribal Governments, Etc.)	Non-Governmental Units (Private, Not-for-Profit, Etc.)	Program Subject to Requirements of State Single Audit Guide	Relationship**	Federal Funding Match	Federal Funding Match ALN
							Counties	Cities	Villages	Towns						
Emergency Assistance	292.104		38.42	20.292(1)(e)	10000-10400	Formula/Project Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	Subrecipient	No	N/A
State Aid for Technical Colleges	292.105		38.04(32) 38.28(1)(m) 38.28(2)(b-e)	20.292(1)(d)	10000-10500	Formula Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	Subrecipient	No	N/A
Workforce Advancement Training	292.124		38.41	20.292(1)(f)	10000-12400	Competitive Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	Subrecipient	No	N/A
Apprentice-Related Instruction	292.124		38.27	20.292(1)(f)	10000-12400	Project Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	Subrecipient	No	N/A
Career Pathways	292.124		38.04(32)	20.292(1)(f)	10000-12400	Competitive Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	Subrecipient	No	N/A
Core Industry	292.124		38.04(32)	20.292(1)(f)	10000-12400	Competitive Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	Subrecipient	No	N/A
Developing Markets	292.124		38.04(32)	20.292(1)(f)	10000-12400	Competitive Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	Subrecipient	No	N/A
IET Development & Expansion	292.124		38.04(32)	20.292(1)(f)	10000-12400	Competitive Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	Subrecipient	No	N/A
Professional Growth	292.124		38.04(32)	20.292(1)(f)	10000-12400	Formula/Project Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	Subrecipient	No	N/A
Completion	292.124		38.04(32)	20.292(1)(f)	10000-12400	Competitive Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	Subrecipient	No	N/A
Open Educational Resources	292.124		38.04(32)	20.292(1)(f)	10000-12400	Formula/Project Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	Subrecipient	No	N/A
AI Innovation	292.124		38.04(32)	20.292(1)(f)	10000-12400	Formula/Project Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	Subrecipient	No	N/A
State Leadership	292.124		38.04(32)	20.292(1)(f)	10000-12400	Formula/Project Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	Subrecipient	No	N/A
Oral Health	292.124		38.04(34)	20.865(4)(a)	10000-12400	Formula/Project Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	Subrecipient	No	N/A
Truck Driver Training	292.128		38.04(31)	20.292(1)(hm)	10000-12800	Formula/Project Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	Subrecipient	No	N/A
Fire Fighter Training 2%	292.137		38.12(9)	20.292(1)(gr)	10000-13700	Formula Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	Subrecipient	No	N/A
Property Tax Relief Aid	292.162		38.16(4)	20.292(1)(dp)	10000-16200	Formula Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	Subrecipient	No	N/A
Work-Based Learning Tribal Colleges	292.180		38.40(1m)(c)	20.292(1)(kd)	10000-18000	Formula Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	Subrecipient	No	N/A
Wait List Reduction (TSC 10)	292.181	Department of Workforce Development	106.27(1g)	20.445(1)(b)	10000-18100	Formula/Project Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	Subrecipient	No	N/A
Emergency Medical Services Education	292.102		38.04(9m)	20.292(1)(b)	10000-10200	Formula Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes	Subrecipient	No	N/A

**Statutory and/or Administrative Code Audit Requirements**

1. Does your state agency have statutory and/or administrative code audit requirements not captured by the State Single Audit Guide impacting the state programs listed above?		No
a. If yes, please provide the specific statute and/or administrative code reference and statute text below. Additionally, please include the reference to the audit procedures. If no, no further information is required.		
<i>Statute and/or Administrative Code Reference</i>	<i>Statute and/or Administrative Code Text</i>	<i>Reference to Required Audit Procedures</i>

**\*Type of Funding**

Type	Definition
Contract Amount	An amount awarded through a legal instrument by which a recipient or subrecipient purchases property or services needed to carry out the project or program under a state award.
Cost Reimbursement	An award given on a reimbursement basis, based on actual costs incurred and substantiated to the state awarding agency by the end recipient.
Direct Appropriation	An amount appropriated in statute to a specific end recipient (e.g., a specific not-for-profit organization) for a particular purpose.
Competitive Grant	An award in which the state awarding agency, in line with statutory authority, selects the recipient and/or the amount of state funding through a competitive process, or based on merit or proposals.
Fixed Amount	Type of grant or cooperative agreement under which the state awarding agency, or pass-through entity, provides a specific level (i.e., fixed amount) of support without regard to actual costs incurred by the end recipient under the state award.
Formula Grant	An award allocated among a pool of eligible recipients (e.g., qualified homeless shelters) based on factors specified within enabling legislation or administrative regulations.
Formula/Project Grant	An award typically involving the use of a formula specified within enabling legislation or administrative regulations to allocate available funds among recipients, followed by an application process specified by each recipient to further allocate available funds on a competitive basis among other eligible recipients.
Loan	A state loan or loan guarantee received or administered by a non-Federal entity.
Payment in Lieu of Tax	Payment to compensate municipalities and other local taxing jurisdictions for land or property owned by the State of Wisconsin that is exempt from property tax (e.g., Municipal Services Payments).
Project Grant	Sum of money awarded to fund a specific project for a fixed period of time, usually the duration of the project.
Revenue Sharing	Statutorily required re-distribution of revenues collected by the state back to qualifying municipalities. There are usually limited restriction on the use of these funds (e.g., Shared Revenue Payments).
Statutory Amount	Set amount appropriated in statute to any pool of eligible recipients based on specific criteria outlined in statutes or administrative rules.
Other	Type of state funding not previously listed.

**\*\*Relationship**

Subrecipient	An entity, usually but not limited to non-Federal entities, that receives a subaward from a state awarding agency or pass-through entity to carry out part of a state award; but does not include an individual that is a beneficiary of such award.
Beneficiary	Individuals receiving benefits from a state award.
Contractor	Entity that receives a contract as defined above.

State of Wisconsin - State Single Audit  
**Wisconsin Technical College System**  
 Consolidated List of Federal Programs  
 For Fiscal Years Beginning After **June 30, 2025**

Federal Program Name	Assistance Listing Number	Pass-through Entity Name	Federal Statute/Rule Reference	Fund-Appr	Type of Funding*	Recipient Type						Relationship**	State Funding Match	State Funding Match Number
						Counties	Cities	Villages	Towns	Other Governmental Units (Schools, Indian Tribal Governments, Etc.)	Non-Governmental Units (Private, Not-for-Profit, Etc.)			
Adult Education - Basic Grants to States	84.002	WTCS	Wis. Stats. 38.04(5)	10000-14600 10000-14900	Formula Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Subrecipient	Yes	20.292(1)(n) & (o)
Carl D. Perkins -- Title I	84.048	WTCS	Wis. Stats. 38.04(5)	10000-15100	Formula Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Subrecipient	Yes	20.292(1)(n)
Haz-Mat -- Interagency Hazardous Materials Public Sector Training and Planning	20.703	WTCS	Wis. Stats. 38.04(5)	10000-13800	Project Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Subrecipient	No	N/A
Part-Time Criminal Justice -- Law Enforcement 720 Academy	21.027	WTCS	Wis. Stats. 38.04(5)	10000-13800	Project Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Subrecipient	No	N/A
Meat Talent Development Grant	21.027	WTCS	Wis. Stats. 38.04(5)	10000-13800	Project Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Subrecipient	No	N/A
FEMA -- State Fire Training Systems Grant	97.073	WTCS	Wis. Stats. 38.04(5)	10000-15300	Competitive Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Subrecipient	Yes	20.292(1)(n)
FEMA -- Assistance to Firefighters	97.044	WTCS	Wis. Stats. 38.04(5)	10000-15300	Competitive Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Subrecipient	No	N/A
Broadband Workforce Training and Upskilling Program	11.035	WTCS	Wis. Stats. 38.04(5)	10000-15300	Project Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Subrecipient	No	N/A
						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

<b>*Type of Funding</b>	
Type	Definition
Contract Amount	An amount awarded through a legal instrument by which a recipient or subrecipient purchases property or services needed to carry out the project or program under a federal award.
Cost Reimbursement	An award given on a reimbursement basis, based on actual costs incurred and substantiated to the federal awarding agency by the end recipient.
Cost Sharing	Portion of project costs not paid by Federal funds or contributions.
Direct Appropriation	An amount appropriated in statute to a specific end recipient (e.g., a specific not-for-profit organization) for a particular purpose.
Competitive Grant	An award in which the federal awarding agency, in line with statutory authority, selects the recipient and/or the amount of federal funding through a competitive process, or based on merit or proposals.
Fixed Amount	Type of grant or cooperative agreement under which the federal awarding agency, or pass-through entity, provides a specific level of support without regard to actual costs incurred under the federal award.
Formula Grant	An award allocated among a pool of eligible recipients (e.g., qualified homeless shelters) based on factors specified within enabling legislation or administrative regulations.
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Loan	A federal loan or loan guarantee received or administered by a non-Federal entity, except as used in the definition of <i>program income</i> as defined in 2 CFR 200.1.
Payment in Lieu of Taxes	Payment to compensate states and local taxing jurisdictions for land or property owned by the federal government that is exempt from property tax (e.g., Municipal Services Payments).
Project Grant	Sum of money awarded to fund a specific project for a fixed period of time, usually the duration of the project.
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<b>**Relationship</b>	
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